



Katsina State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q2 2026

JULY 2026

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1 Summary of Performance

1.A Introduction

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

This report includes the original and revised approved budget appropriations for the year 2026 against each organisational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organisational unit, as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.

This Q2 report is assessed against the 2026 Revised budget as the virement were conducted on Ministry of works, Housing and Transport.

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

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 32
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes detailed reports on Primary Healthcare and Basic Education expenditures in sections 4 and 5, respectively.

This Budget Implementation Report is produced by the Ministry of Planning and Budget, Katsina State, and published on the State website by the Katsina State Directorate of Information and Communication Technology at <https://katsinastate.gov.ng>

1.B Revenue Performance

During the second quarter of 2026, the State recorded a moderate revenue performance relative to budget projections. Aggregate revenue inflows comprised statutory allocations, internally generated revenue (IGR), and other capital receipts.

By the end of the second quarter of 2026, the State generated total revenue of ₦259,985,034,060.68, including a draft opening balance against a total budget of ₦897,865,078,282.05, representing a performance rate of 29.0%.

Statutory allocations (FAAC) accounted for ₦143,438,731,961.09, representing 29.4% of projected FAAC revenue, thus remaining the dominant source of revenue.

Internally Generated Revenue (IGR) stood at ₦33,138,776,022.04, achieving 75% of its half-year target of ₦44,471,649,956.40 while representing 37.3% of the total annual projection.

Internally Generated Revenue (IGR) showed gradual improvement compared to the previous period, reflecting ongoing reforms in revenue administration, including digital collection systems and improved enforcement mechanisms. Despite this progress, overall revenue performance fell below quarterly targets, indicating the need for intensified revenue mobilisation efforts.

Capital receipts recorded ₦57,763,508,149.84 by the end of the second quarter, representing 19.8%.

In line with the Second Quarter Budget Performance Report, adjustments were made arising from reconciling records between the Office of the Accountant-General and the Ministry of Budget and Economic Planning.

The reconciliation found that the Infrastructure Revenue Code under the Office of the Accountant-General had been wrongly overstated in the Second Quarter Budget Performance Report, with ₦55.0 billion reported instead of the verified amount of ₦5.5 billion. The discrepancy has been corrected in this report, resulting in a downward revision of the cumulative revenue position.

Overall, revenue performance in Q2 reflects a cautious fiscal environment, requiring strengthened efforts in revenue diversification and optimisation.

1.C Recurrent Expenditure Performance

Total recurrent expenditure as of Q2 2026 stood at ₦73.64 billion, representing 42.9% performance against the approved budget of ₦171.5 billion.

The breakdown by major components is as follows:

- Personnel Cost: ₦31.11 billion (40.5% performance)
- Overhead Cost: ₦18.92 billion (38.0% performance)
- Other Recurrent Costs: ₦23.60 billion (52.6% performance)

The personnel cost performance indicates consistent payment of salaries, social benefits and allowances to state civil servants and other public office holders. However, the expenditure for running the costs of governance has recorded a performance of 44.9%. The Government's commitment to prompt personnel obligations continues to stabilise the workforce, while the rationalisation of administrative overheads and better expenditure control are helping to optimise available resources for the execution of developmental projects.

1.D Capital Expenditure Performance

The capital expenditure by Q2 2026 is ₦130.11 billion, representing 17.9% of the approved figure. The focus remains on high-impact infrastructure such as education, primary healthcare, water supply, roads, and rural development.

Capital expenditure performance in the second quarter was relatively low compared to budget provisions. The State Government is expected to accelerate capital project execution in subsequent quarters as procurement cycles are completed, and funding availability improves.

1.E Conclusions

The Katsina State 2026 fiscal year total revenue performance showed steady improvement, supported by Internally Generated Revenue and statutory transfers performing broadly in line with approved estimates. These inflows adequately supported recurrent expenditure obligations, including personnel costs, social benefits and costs of running the government.

The overall fiscal performance of Katsina State in Q2 2026 reflects a cautious but stable start to the fiscal year. While recurrent expenditure obligations were largely met, revenue performance was slightly below expectations, impacting the pace of capital project execution.

Key priorities in the future include:

- Strengthening internally generated revenue (IGR)
- Enhancing efficiency in public expenditure
- Accelerating capital project implementation
- Improving cash management and budget execution

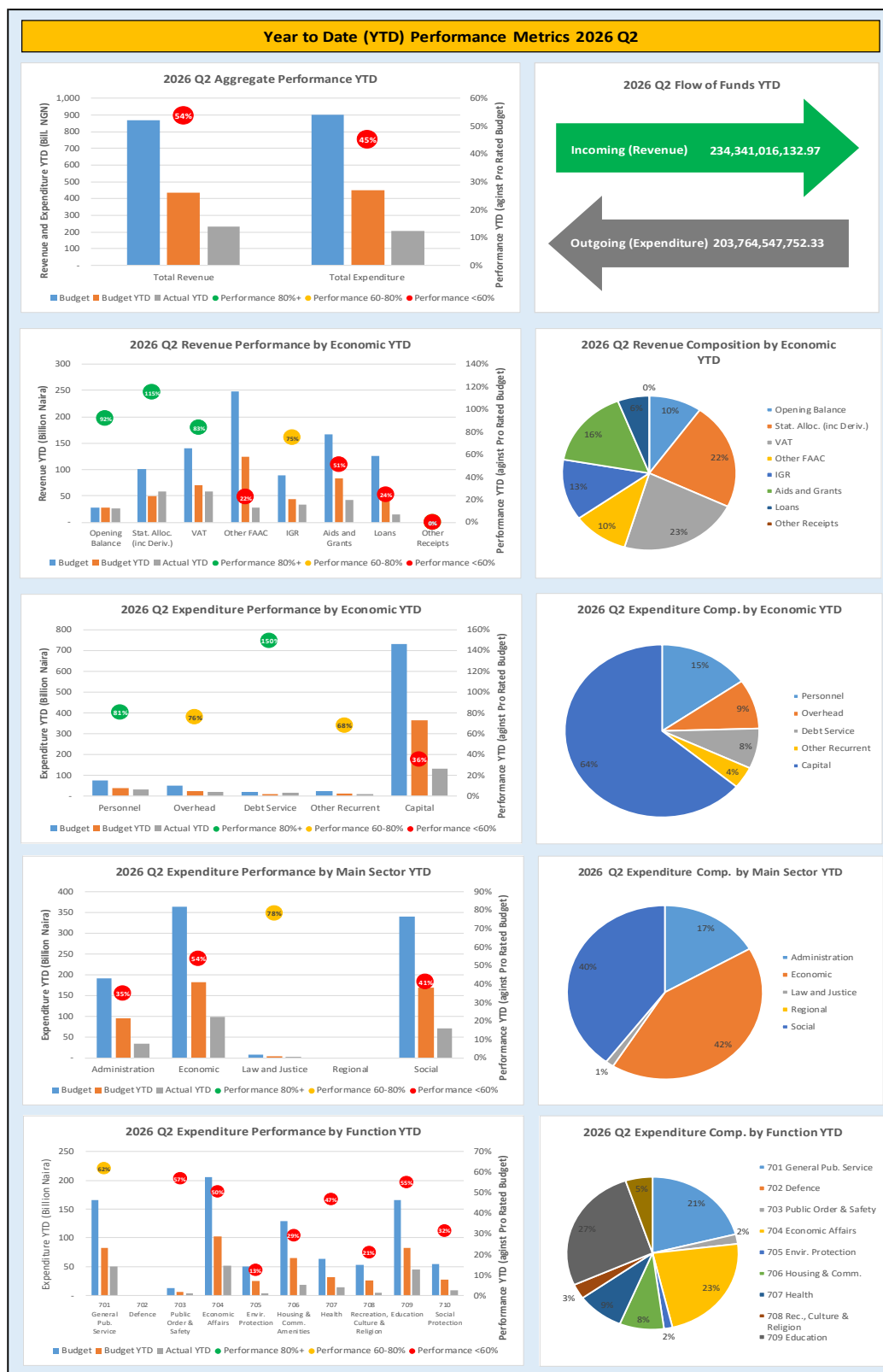
With improved revenue inflows and stronger fiscal discipline, the State is well-positioned to achieve better performance in subsequent quarters.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Katsina State Government 2026 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	28,000,000,000.00	28,000,000,000.00	-	25,644,017,927.71	91.6%	2,355,982,072.29
Recurrent Revenue	577,651,259,831.19	577,651,259,831.19	93,337,950,855.86	176,577,507,983.13	30.6%	401,073,751,848.06
11 - GOVERNMENT SHARE OF FAAC	488,707,959,918.39	488,707,959,918.39	73,351,063,568.62	143,438,731,961.09	29.4%	345,269,227,957.30
12 - INDEPENDENT REVENUE	88,943,299,912.80	88,943,299,912.80	19,986,887,287.24	33,138,776,022.04	37.3%	55,804,523,890.76
Recurrent Expenditure	171,563,514,283.91	171,563,514,283.91	41,300,158,306.87	73,648,314,946.84	42.9%	97,915,199,337.07
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	76,821,443,653.75	76,821,443,653.75	16,809,786,104.84	31,115,048,722.18	40.5%	45,706,394,931.57
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	94,742,070,630.16	94,742,070,630.16	24,490,372,202.03	42,533,266,224.66	44.9%	52,208,804,405.50
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	49,825,282,424.85	49,825,282,424.85	9,564,691,996.52	18,927,969,087.54	38.0%	30,897,313,337.31
OTHER RECURRENT (2203-2209)	44,916,788,205.31	44,916,788,205.31	14,925,680,205.51	23,605,297,137.12	52.6%	21,311,491,068.19
Transfer to Capital Account	434,087,745,547.28	434,087,745,547.28	52,037,792,548.99	128,573,210,964.00	29.6%	305,514,534,583.28
Other Receipts	292,213,818,450.87	292,213,818,450.87	37,882,905,958.24	57,763,508,149.84	19.8%	234,450,310,301.03
13 - AID AND GRANTS	166,885,644,294.52	166,885,644,294.52	31,162,793,793.16	42,489,835,608.85	25.5%	124,395,808,685.67
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	125,328,174,156.35	125,328,174,156.35	6,720,112,165.08	15,273,672,540.99	12.2%	110,054,501,615.36
Capital Expenditure	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
32 - NON-CURRENT (FIXED) ASSETS	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
Total Revenue (including OB)	897,865,078,282.05	897,865,078,282.05	131,220,856,814.10	259,985,034,060.68	29.0%	637,880,044,221.38
Total Expenditure	897,865,078,282.05	897,865,078,282.05	116,340,229,621.38	203,764,547,752.33	22.7%	694,100,530,529.72

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	869,865,078,282.05	869,865,078,282.05	131,220,856,814.10	234,341,016,132.97	26.9%	635,524,062,149.09
010000000000	ADMINISTRATIVE SECTOR	67,955,010,183.35	67,955,010,183.35	6,221,410,169.22	15,386,124,130.10	22.6%	52,568,886,053.25
011100000000	Government House	13,508,333,333.33	13,508,333,333.33	27,163,506.46	38,017,369.46	0.3%	13,470,315,963.87
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	9,333,333,333.33	9,333,333,333.33	-	-	0.0%	9,333,333,333.33
011101000100	State Bureau of Public Procurement	3,580,000,000.00	3,580,000,000.00	27,163,506.46	38,017,369.46	1.1%	3,541,982,630.54
011100500100	Sustainable Development Goals (SDGs)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
011113200100	Department of Inter-Governmental and Development Partners	425,000,000.00	425,000,000.00	-	-	0.0%	425,000,000.00
011118300100	Department of Banking and Finance	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
011200000000	Katsina State House of Assembly	70,000,000.00	70,000,000.00	-	70,000,000.00	100.0%	-
011200300100	Katsina State House of Assembly	70,000,000.00	70,000,000.00	-	70,000,000.00	100.0%	-
012300000000	Ministry of Information and Culture	613,754,593.32	613,754,593.32	66,526,802.86	113,284,918.80	18.5%	500,469,674.52
012300100100	Ministry of Information and Culture	500,000.00	500,000.00	87,000.00	169,000.00	33.8%	331,000.00
012300300100	Katsina State Television Authority (KTTV)	92,080,000.00	92,080,000.00	23,116,931.58	29,644,530.30	32.2%	62,435,469.70
012300400100	Katsina State Radio	313,589,068.32	313,589,068.32	37,715,871.28	62,865,585.76	20.0%	250,723,482.56
012301300100	Government Printing Press	200,000,000.00	200,000,000.00	5,607,000.00	19,925,748.00	10.0%	180,074,252.00
012301500100	History and Culture Bureau	7,585,525.00	7,585,525.00	-	680,054.74	9.0%	6,905,470.26
012400000000	Ministry of Internal Security and Home Affairs	10,265,000.00	10,265,000.00	450,000.00	805,000.00	7.8%	9,460,000.00
012400100100	Ministry of Internal Security and Home Affairs	10,265,000.00	10,265,000.00	450,000.00	805,000.00	7.8%	9,460,000.00
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	15,101,216,827.09	15,101,216,827.09	4,615,580,074.90	4,615,719,474.90	30.6%	10,485,497,352.19
012500500100	Department of Establishment, Pension and Training	1,722,900.00	1,722,900.00	-	139,400.00	8.1%	1,583,500.00
012500600100	Katsina State Pension Commission	15,099,493,927.09	15,099,493,927.09	4,615,580,074.90	4,615,580,074.90	30.6%	10,483,913,852.19
014000000000	Auditor-General	298,173,600.00	298,173,600.00	90,000.00	280,000.00	0.1%	297,893,600.00
014000100100	Office of the Auditor-General for the State	500,000.00	500,000.00	90,000.00	280,000.00	56.0%	220,000.00
014000200100	Office of the Auditor-General for Local Government	160,673,600.00	160,673,600.00	-	-	0.0%	160,673,600.00
014000400100	Katsina State Asset Management Agency (KAMA)	137,000,000.00	137,000,000.00	-	-	0.0%	137,000,000.00
014700000000	Civil Service Commission	1,000,000.00	1,000,000.00	100,000.00	181,000.00	18.1%	819,000.00
014700100100	Civil Service Commission	1,000,000.00	1,000,000.00	100,000.00	181,000.00	18.1%	819,000.00
014800000000	State Independent Electoral Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
014800100100	State Independent Electoral Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
014900000000	Local Government Service Commission	427,958,247.12	427,958,247.12	-	200,000.00	0.0%	427,758,247.12
014900100100	Local Government Service Commission	427,958,247.12	427,958,247.12	-	200,000.00	0.0%	427,758,247.12
016100000000	Secretary to the Government of the State (SGS)	7,000,000,000.00	7,000,000,000.00	1,511,499,785.00	3,127,003,899.98	44.7%	3,872,996,100.02
016100100100	Secretary to the Government of the State (SGS)	7,000,000,000.00	7,000,000,000.00	1,511,499,785.00	3,127,003,899.98	44.7%	3,872,996,100.02
016300000000	Ministry of Religious Affairs	30,894,308,582.49	30,894,308,582.49	-	7,420,632,466.96	24.0%	23,473,676,115.53
016300100100	Ministry of Religious Affairs	2,333,333,333.33	2,333,333,333.33	-	-	0.0%	2,333,333,333.33
016300200100	Arabic and Islamic Education Bureau	51,500,000.00	51,500,000.00	-	-	0.0%	51,500,000.00
016300300100	Pilgrims Welfare Board	16,902,208,582.49	16,902,208,582.49	-	7,420,632,466.96	43.9%	9,481,576,115.53
016300400100	Katsina State Hisbah Board	233,333,333.33	233,333,333.33	-	-	0.0%	233,333,333.33
016300500100	Katsina State Zakat and Endowment Board	9,040,600,000.00	9,040,600,000.00	-	-	0.0%	9,040,600,000.00
016300600100	Office of the Special Adviser on Out of School Children and Quranic Education	2,333,333,333.33	2,333,333,333.33	-	-	0.0%	2,333,333,333.33

Katsina State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	764,684,159,173.40	764,684,159,173.40	124,272,841,882.88	214,995,939,055.72	28.1%	549,688,220,117.68
021500000000	Ministry of Agriculture and Natural Resources	21,506,475,120.00	21,506,475,120.00	3,659,200.00	12,444,100.00	0.1%	21,494,031,020.00
021500100100	Ministry of Agriculture and Natural Resources	172,150,000.00	172,150,000.00	1,144,000.00	4,863,900.00	2.8%	167,286,100.00
021511600100	Irrigation Board	2,467,985,120.00	2,467,985,120.00	1,619,200.00	4,040,700.00	0.2%	2,463,944,420.00
021511000100	Katsina Farmers Supply Company	10,545,000,000.00	10,545,000,000.00	-	-	0.0%	10,545,000,000.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	306,000,000.00	306,000,000.00	-	-	0.0%	306,000,000.00
021511500100	Ministry of Livestock Development	8,015,340,000.00	8,015,340,000.00	896,000.00	3,539,500.00	0.0%	8,011,800,500.00
022000000000	Ministry of Finance	711,347,163,165.38	711,347,163,165.38	120,983,631,784.22	208,871,907,631.68	29.4%	502,475,255,533.70
022000700100	Office of the Accountant-General	670,197,163,165.38	670,197,163,165.38	113,797,028,683.57	194,842,118,414.50	29.1%	475,355,044,750.88
022000800100	Katsina State Internal Revenue Service (KTIRS)	41,150,000,000.00	41,150,000,000.00	7,186,603,100.65	14,029,789,217.18	34.1%	27,120,210,782.82
023800000000	Ministry of Budget and Economic Planning	7,651,000,000.00	7,651,000,000.00	231,000.00	551,000.00	0.0%	7,650,449,000.00
023800100100	Ministry of Budget and Economic Planning	7,500,000,000.00	7,500,000,000.00	-	-	0.0%	7,500,000,000.00
023800400100	Katsina State Bureau of Statistics	151,000,000.00	151,000,000.00	231,000.00	551,000.00	0.4%	150,449,000.00
022200000000	Ministry of Commerce, Industry and Tourism	578,500,000.00	578,500,000.00	4,386,500.00	87,078,705.66	15.1%	491,421,294.34
022200100100	Ministry of Commerce, Industry and Tourism	358,500,000.00	358,500,000.00	4,386,500.00	66,037,879.36	18.4%	292,462,120.64
022200200100	Investment Promotion Agency	100,000,000.00	100,000,000.00	-	5,801,956.00	5.8%	94,198,044.00
022205300100	Department of Market Development	120,000,000.00	120,000,000.00	-	15,238,870.30	12.7%	104,761,129.70
026000000000	Ministry of Lands and Physical Planning	5,967,527,603.00	5,967,527,603.00	168,909,857.82	540,093,617.98	9.1%	5,427,433,985.02
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	260,000,000.00	260,000,000.00	-	16,132,494.70	6.2%	243,867,505.30
026000200100	Office of the Surveyor-General	151,500,000.00	151,500,000.00	10,940,000.00	161,471,423.52	106.6%	9,971,423.52
026000300100	Katsina State Geographical Information Service (KATGIS)	5,556,027,603.00	5,556,027,603.00	157,969,857.82	362,489,699.76	6.5%	5,193,537,903.24
022700000000	Department of Labour and Productivity	1,500,000.00	1,500,000.00	106,000.00	636,000.00	42.4%	864,000.00
022700500100	Department of Employment Promotion	1,500,000.00	1,500,000.00	106,000.00	636,000.00	42.4%	864,000.00
023100000000	Department of Power and Energy	2,333,333,333.33	2,333,333,333.33	-	-	0.0%	2,333,333,333.33
023100300100	Rural Electrification Board (REB)	2,333,333,333.33	2,333,333,333.33	-	-	0.0%	2,333,333,333.33
023400000000	Ministry of Works, Housing and Transport	11,343,069,212.69	11,343,069,212.69	2,762,041,922.50	4,901,735,142.84	43.2%	6,441,334,069.85
023400100100	Ministry of Works, Housing and Transport	35,000,000.00	35,000,000.00	12,000.00	82,000.00	0.2%	34,918,000.00
023400200100	Katsina State Transport Authority (KTSTA)	5,539,369,212.69	5,539,369,212.69	1,757,200,354.00	3,830,264,069.84	69.1%	1,709,105,142.85
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	5,017,000,000.00	5,017,000,000.00	1,004,829,568.50	1,019,066,600.00	20.3%	3,997,933,400.00
023400500100	Katsina State Housing Authority	551,700,000.00	551,700,000.00	-	480,011.00	0.1%	551,219,989.00
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	200,000,000.00	200,000,000.00	-	51,842,462.00	25.9%	148,157,538.00
025200000000	Ministry of Water Resources	3,955,590,739.00	3,955,590,739.00	349,875,618.34	581,492,857.56	14.7%	3,374,097,881.44
025200200100	Katsina State Water Board	3,955,590,739.00	3,955,590,739.00	349,875,618.34	581,492,857.56	14.7%	3,374,097,881.44
030000000000	LAW & JUSTICE SECTOR	499,054,017.79	499,054,017.79	27,305,393.63	98,999,258.82	19.8%	400,054,758.97
031800000000	Judicial Service Commission	75,800,000.00	75,800,000.00	20,340,493.00	33,887,202.00	44.7%	41,912,798.00
031801100100	Judicial Service Commission	250,000.00	250,000.00	30,000.00	44,000.00	17.6%	206,000.00
031805100100	High Court of Justice	70,000,000.00	70,000,000.00	20,207,793.00	33,548,202.00	47.9%	36,451,798.00
031805300100	Sharia Court of Appeal	5,500,000.00	5,500,000.00	102,700.00	295,000.00	5.4%	5,205,000.00
031805400100	Sharia Commission	50,000.00	50,000.00	-	-	0.0%	50,000.00
032600000000	Ministry of Justice	423,254,017.79	423,254,017.79	6,964,900.63	65,112,056.82	15.4%	358,141,960.97
032600100100	Ministry of Justice	423,254,017.79	423,254,017.79	6,964,900.63	65,112,056.82	15.4%	358,141,960.97

Katsina State Government Budget Performance Report 2026 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	36,726,854,907.51	36,726,854,907.51	699,299,368.37	3,859,953,688.33	10.5%	32,866,901,219.18
051400000000	Ministry of Women Affairs	5,396,020,000.00	5,396,020,000.00	2,580,000.00	7,608,986.00	0.1%	5,388,411,014.00
051400100100	Ministry of Women Affairs	5,279,400,000.00	5,279,400,000.00	2,580,000.00	7,608,986.00	0.1%	5,271,791,014.00
051400200100	Department of Girl Child Education and Child Development	116,620,000.00	116,620,000.00	-	-	0.0%	116,620,000.00
051700000000	Ministry of Basic and Secondary Education	2,028,080,000.00	2,028,080,000.00	13,980,000.00	32,753,103.00	1.6%	1,995,326,897.00
051700100100	Ministry of Basic and Secondary Education	1,696,580,000.00	1,696,580,000.00	3,870,000.00	12,064,089.00	0.7%	1,684,515,911.00
051700300100	State Universal Basic Education Board (SUBEB)	240,000,000.00	240,000,000.00	10,110,000.00	15,289,000.00	6.4%	224,711,000.00
051705300100	Science and Technical Education Board	6,500,000.00	6,500,000.00	-	5,400,014.00	83.1%	1,099,986.00
051705400100	Teachers Service Board	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
056700000000	Ministry of Higher, Technical and Vocational Education	8,912,174,531.00	8,912,174,531.00	184,387,854.72	1,404,624,430.82	15.8%	7,507,550,100.18
056700100100	Ministry of Higher, Technical and Vocational Education	107,200,000.00	107,200,000.00	-	447.00	0.0%	107,199,553.00
056701700100	Yusufu Bala Usman College of Education and Legal Studies, Daura	120,000,000.00	120,000,000.00	-	22,084,723.28	18.4%	97,915,276.72
056701800100	Hassan Usman Katsina Polytechnic	322,411,631.00	322,411,631.00	17,999,396.18	32,405,605.00	10.1%	290,006,026.00
056701900100	Isa Kaita College of Education, Dutsin-Ma	399,928,800.00	399,928,800.00	11,614,765.75	62,741,307.75	15.7%	337,187,492.25
056702100100	Umaru Musa Yaradua University, Katsina	1,871,007,100.00	1,871,007,100.00	154,773,692.79	880,135,982.61	47.0%	990,871,117.39
056705600100	Katsina State Scholarship Board	5,944,956,000.00	5,944,956,000.00	-	367,108,231.22	6.2%	5,577,847,768.78
056700700100	Katsina State Institute of Technology and Management (KTSITM)	146,671,000.00	146,671,000.00	-	40,148,133.96	27.4%	106,522,866.04
056800000000	Ministry for Rural and Social Development	2,011,000,000.00	2,011,000,000.00	-	-	0.0%	2,011,000,000.00
056800100100	Ministry for Rural and Social Development	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
056800400100	Community Development Programme	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
052100000000	Ministry of Health	16,504,792,566.23	16,504,792,566.23	490,526,632.40	2,405,316,324.26	14.6%	14,099,476,241.97
052100100100	Ministry of Health	32,250,000.00	32,250,000.00	4,210,000.00	15,772,939.83	48.9%	16,477,060.17
052100200100	Contributory Health Care Management Agency	3,713,844,904.73	3,713,844,904.73	116,260,437.31	117,266,437.31	3.2%	3,596,578,467.42
052100300100	State Primary Health Care Agency	9,705,912,661.50	9,705,912,661.50	370,056,195.09	370,056,195.09	3.8%	9,335,856,466.41
052110200100	Hospital Services Management Board (HSMB)	2,700,000,000.00	2,700,000,000.00	-	944,636,442.59	35.0%	1,755,363,557.41
052110400100	College of Nursing and Midwifery	90,700,000.00	90,700,000.00	-	82,662,178.24	91.1%	8,037,821.76
052110600100	College of Health Sciences	109,585,000.00	109,585,000.00	-	6,237,571.42	5.7%	103,347,428.58
052111300100	Department of Drugs, Narcotics and Human Trafficking	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
052111400100	Drugs and Medical Supply Agency	151,500,000.00	151,500,000.00	-	868,684,559.78	573.4%	-
053500000000	Ministry of Environment	1,538,933,333.00	1,538,933,333.00	6,579,491.25	7,546,574.25	0.5%	1,531,386,758.75
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	38,933,333.00	38,933,333.00	6,579,491.25	7,546,574.25	19.4%	31,386,758.75
053500300100	Department of Climate Change	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
055100000000	Ministry for Local Government and Emirate Affairs	310,854,477.28	310,854,477.28	-	-	0.0%	310,854,477.28
055100100100	Ministry for Local Government	84,389,477.28	84,389,477.28	-	-	0.0%	84,389,477.28
055100300100	Department of Community Development	226,465,000.00	226,465,000.00	-	-	0.0%	226,465,000.00
053900000000	Ministry of Youth and Sports Development	25,000,000.00	25,000,000.00	1,245,390.00	2,104,270.00	8.4%	22,895,730.00
053900100100	Ministry of Youth and Sports Development	5,000,000.00	5,000,000.00	1,202,490.00	1,714,880.00	34.3%	3,285,120.00
053900300100	Katsina State Sports Council	20,000,000.00	20,000,000.00	42,900.00	389,390.00	1.9%	19,610,610.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Katsina State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	REVENUE	869,865,078,282.05	869,865,078,282.05	131,220,856,814.10	234,341,016,132.97	26.9%	635,524,062,149.09
11	GOVERNMENT SHARE OF FAAC	488,707,959,918.39	488,707,959,918.39	73,351,063,568.62	143,438,731,961.09	29.4%	345,269,227,957.30
1101	GOVERNMENT SHARE OF FAAC	488,707,959,918.39	488,707,959,918.39	73,351,063,568.62	143,438,731,961.09	29.4%	345,269,227,957.30
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	100,745,276,242.43	100,745,276,242.43	32,275,583,587.83	57,906,742,180.75	57.5%	42,838,534,061.68
11010101	STATUTORY ALLOCATION	100,745,276,242.43	100,745,276,242.43	32,275,583,587.83	57,906,742,180.75	57.5%	42,838,534,061.68
110102	STATE GOVERNMENT SHARE OF VAT	139,990,000,868.56	139,990,000,868.56	24,968,425,465.94	58,402,251,360.41	41.7%	81,587,749,508.15
11010201	SHARE OF VAT	139,990,000,868.56	139,990,000,868.56	24,968,425,465.94	58,402,251,360.41	41.7%	81,587,749,508.15
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	247,972,682,807.40	247,972,682,807.40	16,107,054,514.85	27,129,738,419.93	10.9%	220,842,944,387.47
11010301	EXCESS CRUDE	15,725,297,663.39	15,725,297,663.39	-	-	0.0%	15,725,297,663.39
11010303	EXCHANGE GAIN	8,564,807,034.24	8,564,807,034.24	-	-	0.0%	8,564,807,034.24
11010305	ELETRONIC MONEY TRANSFER LEVY (EMTL)	7,120,561,457.20	7,120,561,457.20	-	522,683,905.08	7.3%	6,597,877,552.12
11010306	FOREX EQUALISATION MINERAL	1,118,651,958.42	1,118,651,958.42	-	-	0.0%	1,118,651,958.42
11010308	SOLID MINERAL	937,922,001.32	937,922,001.32	-	-	0.0%	937,922,001.32
11010309	NET-OFF TO STATE (5TH INSTALMENT)	8,801,717,290.93	8,801,717,290.93	-	-	0.0%	8,801,717,290.93
11010311	NLNG DIVIDEND	83,490,812,227.54	83,490,812,227.54	-	-	0.0%	83,490,812,227.54
11010313	STATE INFRASTRUCTURE & SECURITY	60,270,270,270.30	60,270,270,270.30	14,000,000,000.00	19,500,000,000.00	32.4%	40,770,270,270.30
11010317	AUGMENTATION	10,868,315,388.22	10,868,315,388.22	2,107,054,514.85	7,107,054,514.85	65.4%	3,761,260,873.37
11010318	PROJECT GAZELLE	25,000,000,000.00	25,000,000,000.00	-	-	0.0%	25,000,000,000.00
11010319	FAAC SPECIAL ALLOCATIONS	26,074,327,515.84	26,074,327,515.84	-	-	0.0%	26,074,327,515.84
12	INDEPENDENT REVENUE	88,943,299,912.80	88,943,299,912.80	19,986,887,287.24	33,138,776,022.04	37.3%	55,804,523,890.76
1201	TAX REVENUE	37,242,000,000.00	37,242,000,000.00	6,885,464,878.67	12,867,911,299.19	34.6%	24,374,088,700.81
120101	PERSONAL TAXES	31,000,000,000.00	31,000,000,000.00	6,530,057,720.01	12,275,541,712.43	39.6%	18,724,458,287.57
12010101	PERSONAL TAXES (E.G PAYE)	25,000,000,000.00	25,000,000,000.00	4,719,955,298.38	10,465,439,290.80	41.9%	14,534,560,709.20
12010102	DIRECT ASSESSMENT (WHT ON CONTRACT)	4,000,000,000.00	4,000,000,000.00	159,297,202.61	159,297,202.61	4.0%	3,840,702,797.39
12010103	DIRECT ASSESSMENT (INDIVIDUAL)	2,000,000,000.00	2,000,000,000.00	1,650,805,219.02	1,650,805,219.02	82.5%	349,194,780.98
120103	OTHER TAXES	6,242,000,000.00	6,242,000,000.00	355,407,158.66	592,369,586.76	9.5%	5,649,630,413.24
12010301	STAMP DUTY	1,000,000,000.00	1,000,000,000.00	245,142.05	19,109,074.23	1.9%	980,890,925.77
12010303	DEVELOPMENT TAX/LEVY	1,102,000,000.00	1,102,000,000.00	52,187,470.09	129,096,286.69	11.7%	972,903,713.31
12010304	CAPITAL GAIN TAX	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
12010305	LIVESTOCK TAX	2,040,000,000.00	2,040,000,000.00	-	174,000.00	0.0%	2,039,826,000.00
12010306	OTHER SERVICE TAXES	1,100,000,000.00	1,100,000,000.00	302,974,546.52	443,990,225.84	40.4%	656,009,774.16
1202	NON-TAX REVENUE	51,701,299,912.80	51,701,299,912.80	13,101,422,408.57	20,270,864,722.84	39.2%	31,430,435,189.96
120201	LICENCES - GENERAL	768,430,000.00	768,430,000.00	27,589,868.45	54,849,230.82	7.1%	713,580,769.18
12020116	CATTLE DEALER LICENCES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020130	CINEMATOGGRAPH LICENCES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020132	MOTOR VEHICLE LICENCES	400,000,000.00	400,000,000.00	13,501,868.45	26,151,290.99	6.5%	373,848,709.01
12020133	DRIVERS' LICENCES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12020134	PATENT MEDICINE & DRUG STORES LICENCES	3,300,000.00	3,300,000.00	-	-	0.0%	3,300,000.00
12020135	PRIVATE SCHOOLS LICENCES	234,850,000.00	234,850,000.00	13,048,000.00	19,388,000.00	8.3%	215,462,000.00
12020136	HEALTH FACILITIES LICENCES	10,000,000.00	10,000,000.00	1,040,000.00	9,309,939.83	93.1%	690,060.17
12020137	TRADE PERMIT LICENCES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020146	RECOGNITION & UPGRADING	5,280,000.00	5,280,000.00	-	-	0.0%	5,280,000.00
120204	FEES - GENERAL	13,662,749,801.36	13,662,749,801.36	563,198,056.22	2,720,440,857.31	19.9%	10,942,308,944.05
12020401	COURT FEES	37,500,000.00	37,500,000.00	7,844,913.00	12,794,618.00	34.1%	24,705,382.00
12020415	TRADE TESTING FEES	101,500,000.00	101,500,000.00	243,000.00	17,764,820.00	17.5%	83,735,180.00
12020417	CONTRACTOR REGISTRATION FEES	217,450,000.00	217,450,000.00	23,169,006.46	33,776,369.46	15.5%	183,673,630.54
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	10,000,000.00	10,000,000.00	896,000.00	3,360,000.00	33.6%	6,640,000.00
12020420	PILGRIMS WELFARE FEES	14,445,000.00	14,445,000.00	-	-	0.0%	14,445,000.00
12020426	COURT SUMMONS/OATH FEES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020427	TENDER FEES	3,505,000,000.00	3,505,000,000.00	3,942,750.00	7,669,250.00	0.2%	3,497,330,750.00
12020428	FIRE SAFETY CERTIFICATE FEES	10,265,000.00	10,265,000.00	450,000.00	805,000.00	7.8%	9,460,000.00
12020430	PROFESSIONAL REGISTRATION FEES	700,267,950.57	700,267,950.57	8,217,470.00	8,613,370.00	1.2%	691,654,580.57
12020436	BILL BOARD ADVERTISEMENT FEES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	200,000,000.00	200,000,000.00	10,940,000.00	94,271,951.61	47.1%	105,728,048.39
12020439	AGENCY FEES	58,000,000.00	58,000,000.00	1,169,135.76	1,169,135.76	2.0%	56,830,864.24
12020441	LABORATORY FEES	49,950,000.00	49,950,000.00	25,761,119.63	27,914,119.63	55.9%	22,035,880.37
12020442	ASSOCIATION FEES	17,400,000.00	17,400,000.00	784,500.00	1,027,500.00	5.9%	16,372,500.00
12020445	CHANGE OF OWNERSHIP FEES	800,384,900.00	800,384,900.00	34,691,448.30	211,731,323.18	26.5%	588,653,576.82
12020446	AGRICULTURAL/VETINARY SERVICES FEES	5,000,000.00	5,000,000.00	-	5,500.00	0.1%	4,994,500.00
12020447	LAND USE FEES	21,228,480.00	21,228,480.00	1,585,700.00	2,942,200.00	13.9%	18,286,280.00
12020449	BUSINESS/TRADE OPERATING FEES	342,695,000.00	342,695,000.00	5,772,000.00	20,120,748.00	5.9%	322,574,252.00

Katsina State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020450	INSPECTION FEES	362,475,000.00	362,475,000.00	-	114,500.00	0.0%	362,360,500.00
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRAD	276,933,950.00	276,933,950.00	15,149,396.18	32,307,309.71	11.7%	244,626,640.29
12020453	APPLICATIONS FEES	1,474,903,703.00	1,474,903,703.00	11,607,948.00	32,295,580.00	2.2%	1,442,608,123.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRAD	44,000,000.00	44,000,000.00	-	33,066,082.38	75.2%	10,933,917.62
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	787,644,800.00	787,644,800.00	39,729,095.92	251,212,454.13	31.9%	536,432,345.87
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	540,000,000.00	540,000,000.00	23,481,325.44	542,703,481.02	100.5%	- 2,703,481.02
12020462	PUBLICATION FEES	10,700,000.00	10,700,000.00	-	8,266,217.82	77.3%	2,433,782.18
12020463	HOSPITAL SERVICE REGISTRATION FEES	11,500,000.00	11,500,000.00	1,596,000.00	2,602,000.00	22.6%	8,898,000.00
12020464	HOSPITAL SERVICE CHARGES	23,000,000.00	23,000,000.00	9,088,850.00	9,088,850.00	39.5%	13,911,150.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	36,154,000.00	36,154,000.00	15,133,125.00	15,228,125.00	42.1%	20,925,875.00
12020466	INDIGENSHIP REGISTRATION FEES	1,500,000.00	1,500,000.00	106,000.00	636,000.00	42.4%	864,000.00
12020469	RENEWAL FEES	20,000,000.00	20,000,000.00	65,000.00	65,000.00	0.3%	19,935,000.00
12020470	FARMLAND REGISTRATION FEES	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
12020480	PROCESSING FEE	301,572,000.00	301,572,000.00	953,029.80	10,556,620.62	3.5%	291,015,379.38
12020485	CERTIFICATE/CREDENTIALS/RESULT VERIFICATION FEES	1,436,026,000.00	1,436,026,000.00	-	-	0.0%	1,436,026,000.00
12020487	CONTRACT DOCUMENTS VETTING FEES	409,254,017.79	409,254,017.79	6,891,100.63	64,748,856.82	15.8%	344,505,160.97
12020489	SPORTS ARENA/SOCIAL EVENT CENTRES FEES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020490	CONTRACT AWARD FEES (LGA's)	1,500,000,000.00	1,500,000,000.00	314,244,277.91	1,221,741,412.17	81.4%	278,258,587.83
12020491	ROAD AND TRAFFIC VIOLATION FEES	200,000,000.00	200,000,000.00	-	51,842,462.00	25.9%	148,157,538.00
120205	FINES - GENERAL	223,060,000.00	223,060,000.00	77,100,279.13	123,766,092.40	55.5%	99,293,907.60
12020501	FINES/PENALTIES	203,060,000.00	203,060,000.00	64,568,899.13	102,362,308.40	50.4%	100,697,691.60
12020502	COURT FINES	20,000,000.00	20,000,000.00	12,531,380.00	21,403,784.00	107.0%	- 1,403,784.00
120206	SALES - GENERAL	15,474,123,351.00	15,474,123,351.00	9,921,480,932.42	10,883,181,339.57	70.3%	4,590,942,011.43
12020601	SALES OF JOURNAL & PUBLICATIONS	2,000,000.00	2,000,000.00	8,000.00	8,000.00	0.4%	1,992,000.00
12020602	SALES OF BOOKS	1,798,425.00	1,798,425.00	-	680,054.74	37.8%	1,118,370.26
12020603	SALES OF ID CARDS	9,460,075.00	9,460,075.00	-	-	0.0%	9,460,075.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	52,250,000.00	52,250,000.00	-	-	0.0%	52,250,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	3,850,000.00	3,850,000.00	256,000.00	256,000.00	6.6%	3,594,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	17,000,000.00	17,000,000.00	32,629,743.16	39,914,053.50	234.8%	- 22,914,053.50
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	1,500,000,000.00	1,500,000,000.00	-	944,636,442.59	63.0%	555,363,557.41
12020614	PROCEEDS FROM SALES OF GOVT. BUILDING	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
12020615	SALES OF UNIFORMS	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020616	SALES OF FORMS	142,214,851.00	142,214,851.00	5,631,443.50	14,531,042.98	10.2%	127,683,808.02
12020617	SALES OF PLAN PHOSTAT PRINT/MAP	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020618	SALES OF REAGENTS & CHEMICALS	10,045,000,000.00	10,045,000,000.00	9,858,231,200.00	9,858,231,200.00	98.1%	186,768,800.00
12020628	SALES OF VEHICLE STICKERS	200,000,000.00	200,000,000.00	-	200,000.00	0.1%	199,800,000.00
12020629	SALES OF NUMBER PLATES	2,500,000,000.00	2,500,000,000.00	24,724,545.76	24,724,545.76	1.0%	2,475,275,454.24

Katsina State Government Budget Performance Report 2026 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
120207	EARNINGS - GENERAL	12,632,612,987.19	12,632,612,987.19	2,267,512,590.63	5,858,477,420.79	46.4%	6,774,135,566.40
12020701	EARNINGS FROM CONSULTANCY SERVICES	109,800,000.00	109,800,000.00	23,845.00	36,489,774.25	33.2%	73,310,225.75
12020702	EARNINGS FROM LABORATORY SERVICES	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	115,000,000.00	115,000,000.00	4,602,968.50	26,906,253.35	23.4%	88,093,746.65
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	40,300,000.00	40,300,000.00	-	-	0.0%	40,300,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS	4,500,000.00	4,500,000.00	800,000.00	1,400,000.00	31.1%	3,100,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	155,787,460.50	155,787,460.50	-	-	0.0%	155,787,460.50
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	4,000,000.00	4,000,000.00	-	2,400.00	0.1%	3,997,600.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	13,800,000.00	13,800,000.00	-	4,277,100.00	31.0%	9,522,900.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	7,175,192,024.69	7,175,192,024.69	2,174,250,971.45	5,417,071,801.79	75.5%	1,758,120,222.90
12020712	EARNING FROM HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS	5,250,000.00	5,250,000.00	-	-	0.0%	5,250,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	15,395,625.00	15,395,625.00	-	-	0.0%	15,395,625.00
12020714	EARNINGS FROM ICT SERVICES	54,129,630.00	54,129,630.00	28,973,088.00	28,973,088.00	53.5%	25,156,542.00
12020715	EARNING FROM MAINTENANCE/REPAIRS SERVICES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020720	EARNINGS FROM KATSINA MOTEL	60,000,000.00	60,000,000.00	-	49,223,279.36	82.0%	10,776,720.64
12020723	EARNING FROM CORPORATE SOCIAL RESPONSIBILITY (CRS)	2,421,958,247.00	2,421,958,247.00	58,861,717.68	294,133,724.04	12.1%	2,127,824,522.96
12020724	EARNINGS FROM FORMAL AND INFORMAL CAPITATION	2,240,000,000.00	2,240,000,000.00	-	-	0.0%	2,240,000,000.00
12020725	EARNING FROM HOLEX CHARGES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	496,254,000.00	496,254,000.00	23,880,350.00	37,505,800.80	7.6%	458,748,199.20
12020801	RENT ON GOVT. QUARTERS	106,204,000.00	106,204,000.00	6,065,350.00	19,490,800.80	18.4%	86,713,199.20
12020803	RENT ON GOVT BUILDINGS	385,000,000.00	385,000,000.00	17,815,000.00	17,815,000.00	4.6%	367,185,000.00
12020804	RENT ON CONFERENCE CENTRES/HALLS	5,050,000.00	5,050,000.00	-	200,000.00	4.0%	4,850,000.00
120209	RENT ON LAND & OTHERS - GENERAL	576,795,000.00	576,795,000.00	60,500.00	60,500.00	0.0%	576,734,500.00
12020901	RENT ON GOVT. LAND	348,923,000.00	348,923,000.00	-	-	0.0%	348,923,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020905	LEASE RENTAL	44,100,000.00	44,100,000.00	-	-	0.0%	44,100,000.00
12020906	RENTS ON GOVT. PROPERTIES	33,572,000.00	33,572,000.00	60,500.00	60,500.00	0.2%	33,511,500.00
12020910	GROUND RENT	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
120210	REPAYMENTS - GENERAL	3,547,496,643.34	3,547,496,643.34	49,008,444.77	74,848,990.05	2.1%	3,472,647,653.29
12021003	REFUND FROM LOCAL GOVERNMENTS' COUNCIL	3,290,163,310.00	3,290,163,310.00	-	-	0.0%	3,290,163,310.00
12021004	OTHER REPAYMENTS	257,333,333.34	257,333,333.34	49,008,444.77	74,848,990.05	29.1%	182,484,343.29
120211	INVESTMENT INCOME	220,000,000.00	220,000,000.00	114,664,437.31	114,664,437.31	52.1%	105,335,562.69
12021102	DIVIDEND RECEIVED	220,000,000.00	220,000,000.00	114,664,437.31	114,664,437.31	52.1%	105,335,562.69
120212	INTEREST EARNED	4,099,778,129.91	4,099,778,129.91	56,926,949.64	403,070,053.78	9.8%	3,696,708,076.13
12021210	BANK INTEREST	4,019,778,129.91	4,019,778,129.91	56,926,949.64	333,840,433.04	8.3%	3,685,937,696.87
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS	80,000,000.00	80,000,000.00	-	69,229,620.74	86.5%	10,770,379.26
13	AID AND GRANTS	166,885,644,294.52	166,885,644,294.52	31,162,793,793.16	42,489,835,608.85	25.5%	124,395,808,685.67
1301	AID	2,098,358,886.00	2,098,358,886.00	-	-	0.0%	2,098,358,886.00
130102	FOREIGN AIDS	2,098,358,886.00	2,098,358,886.00	-	-	0.0%	2,098,358,886.00
13010202	CAPITAL FOREIGN AIDS	2,098,358,886.00	2,098,358,886.00	-	-	0.0%	2,098,358,886.00
1302	Grants	164,787,285,408.52	164,787,285,408.52	31,162,793,793.16	42,489,835,608.85	25.8%	122,297,449,799.67
130201	DOMESTIC GRANTS	125,602,311,308.52	125,602,311,308.52	11,611,311,081.16	21,712,681,042.68	17.3%	103,889,630,265.84
13020101	CURRENT GRANTS FROM FGN	6,800,000,000.00	6,800,000,000.00	3,182,127,239.94	3,182,127,239.94	46.8%	3,617,872,760.06
13020102	CAPITAL GRANTS FROM FGN	5,468,455,106.38	5,468,455,106.38	-	-	0.0%	5,468,455,106.38
13020103	CURRENT GRANTS FROM LGAS	147,460,000.00	147,460,000.00	-	70,000,000.00	47.5%	77,460,000.00
13020104	CAPITAL GRANTS FROM LGAS	104,738,658,940.49	104,738,658,940.49	8,429,003,841.22	18,460,553,802.74	17.6%	86,278,105,137.75
13020105	CURRENT GRANTS FROM OTHER SOURCES	5,397,501,214.30	5,397,501,214.30	-	-	0.0%	5,397,501,214.30
13020106	CAPITAL GRANTS FROM OTHER SOURCES	3,050,236,047.35	3,050,236,047.35	-	-	0.0%	3,050,236,047.35
130202	FOREIGN GRANTS	39,184,974,100.00	39,184,974,100.00	19,551,662,712.00	20,777,154,566.17	53.0%	18,407,819,533.83
13020202	CAPITAL FOREIGN GRANTS	39,184,974,100.00	39,184,974,100.00	19,551,662,712.00	20,777,154,566.17	53.0%	18,407,819,533.83
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	125,328,174,156.35	125,328,174,156.35	6,720,112,165.08	15,273,672,540.99	12.2%	110,054,501,615.36
1403	LOANS/ BORROWINGS RECEIPT	125,328,174,156.35	125,328,174,156.35	6,720,112,165.08	15,273,672,540.99	12.2%	110,054,501,615.36
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	3,200,000,000.00	3,200,000,000.00	-	-	0.0%	3,200,000,000.00
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGAN	3,200,000,000.00	3,200,000,000.00	-	-	0.0%	3,200,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	122,128,174,156.35	122,128,174,156.35	6,720,112,165.08	15,273,672,540.99	12.5%	106,854,501,615.36
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUT	103,848,174,156.35	103,848,174,156.35	6,720,112,165.08	15,273,672,540.99	14.7%	88,574,501,615.36
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER CAPITAL MA	10,780,000,000.00	10,780,000,000.00	-	-	0.0%	10,780,000,000.00
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ O	7,500,000,000.00	7,500,000,000.00	-	-	0.0%	7,500,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	897,865,078,282.05	897,865,078,282.05	116,340,229,621.38	203,764,547,752.33	22.7%	694,100,530,529.72
010000000000	ADMINISTRATIVE SECTOR	190,845,804,930.53	190,845,804,930.53	19,384,700,564.35	33,236,064,045.06	17.4%	157,609,740,885.47
011100000000	Government House	40,040,685,715.93	40,040,685,715.93	4,699,498,855.86	7,461,522,233.64	18.6%	32,579,163,482.29
011100100100	Government House	10,532,136,937.29	10,532,136,937.29	2,346,358,361.46	4,623,319,962.26	43.9%	5,908,816,975.03
011100200100	Deputy Governor's Office	1,153,804,785.78	1,153,804,785.78	338,986,524.12	541,538,233.91	46.9%	612,266,551.87
011100600100	Directorate of Information and Communication Technology (DICT)	4,312,711,310.00	4,312,711,310.00	184,475,424.82	199,518,390.00	4.6%	4,113,192,920.00
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	134,101,102.00	134,101,102.00	48,565,762.86	97,083,750.72	72.4%	37,017,351.28
011100900100	Katsina State Enterprise Development Agency (KASEDA)	16,387,484,884.21	16,387,484,884.21	820,477,873.89	828,236,950.88	5.1%	15,559,247,933.33
011100300100	Katsina State Development Management Board	395,616,960.19	395,616,960.19	20,465,067.21	63,844,922.87	16.1%	331,772,037.32
011100400100	Office of the Economic Adviser to the State Government	67,800,000.00	67,800,000.00	13,699,999.99	15,899,999.98	23.5%	51,900,000.02
011100700100	Katsina State Social Investment Agency (KASIPA)	155,658,490.80	155,658,490.80	24,015,900.00	25,605,300.00	16.4%	130,053,190.80
011101000100	State Bureau of Public Procurement	77,941,122.42	77,941,122.42	13,307,054.70	16,344,110.40	21.0%	61,597,012.02
011100500100	Sustainable Development Goals (SDGs)	110,129,664.00	110,129,664.00	27,970,896.62	29,976,245.24	27.2%	80,153,418.76
011113200100	Department of Inter-Governmental and Development Partners	6,054,002,323.81	6,054,002,323.81	854,556,278.86	1,007,897,591.82	16.6%	5,046,104,731.99
011118300100	Department of Banking and Finance	659,298,135.43	659,298,135.43	6,619,711.33	12,256,775.56	1.9%	647,041,359.87
011200000000	Katsina State House of Assembly	14,140,468,606.15	14,140,468,606.15	1,661,980,487.29	3,673,892,557.35	26.0%	10,466,576,048.80
011200300100	Katsina State House of Assembly	13,678,175,900.11	13,678,175,900.11	1,648,067,457.24	3,645,139,332.30	26.6%	10,033,036,567.81
011200400100	Katsina State Assembly Service Commission	201,245,081.00	201,245,081.00	10,045,143.60	20,564,287.26	10.2%	180,680,793.74
011200500100	Department of Legislative Matters	261,047,625.04	261,047,625.04	3,867,886.45	8,188,937.79	3.1%	252,858,687.25
012300000000	Ministry of Information and Culture	9,391,432,430.34	9,391,432,430.34	765,789,733.80	1,228,031,788.32	13.1%	8,163,400,642.02
012300100100	Ministry of Information and Culture	1,428,177,977.00	1,428,177,977.00	403,132,142.83	713,373,065.12	49.9%	714,804,911.88
012300170100	Department of Party Liaison	1,295,473,313.70	1,295,473,313.70	9,414,556.22	15,765,890.87	1.2%	1,279,707,422.83
012300160100	Department of Political Affairs	1,621,737,748.41	1,621,737,748.41	35,169,267.57	73,401,756.71	4.5%	1,548,335,991.70
012300300100	Katsina State Television Authority (KTTV)	793,937,698.00	793,937,698.00	37,718,292.30	77,464,628.43	9.8%	716,473,069.57
012300400100	Katsina State Radio	1,131,666,957.32	1,131,666,957.32	208,175,184.67	252,049,611.26	22.3%	879,617,346.06
012301300100	Government Printing Press	2,894,304,288.36	2,894,304,288.36	8,755,460.16	17,737,263.26	0.6%	2,876,567,025.10
012301500100	History and Culture Bureau	226,134,447.55	226,134,447.55	63,424,830.05	78,239,572.67	34.6%	147,894,874.88
012400000000	Ministry of Internal Security and Home Affairs	5,574,372,078.46	5,574,372,078.46	667,034,210.11	838,001,514.64	15.0%	4,736,370,563.82
012400100100	Ministry of Internal Security and Home Affairs	5,574,372,078.46	5,574,372,078.46	667,034,210.11	838,001,514.64	15.0%	4,736,370,563.82
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	51,695,001,406.64	51,695,001,406.64	5,375,888,351.70	9,573,455,669.57	18.5%	42,121,545,737.07
012500100100	Office of the Head of Civil Service of the State (HOCSS)	9,132,052,543.20	9,132,052,543.20	721,507,692.80	2,509,997,770.14	27.5%	6,622,054,773.06
012500200100	Bureau of Public Administration Reforms	118,999,524.24	118,999,524.24	3,595,012.46	7,841,565.83	6.6%	111,157,958.41
012500500100	Department of Establishment, Pension and Training	19,715,781,613.02	19,715,781,613.02	4,582,734,464.67	6,962,448,201.02	35.3%	12,753,333,412.00
012500300100	Department of Human Capital Development	210,917,815.00	210,917,815.00	2,852,380.17	5,513,874.84	2.6%	205,403,940.16
012500600100	Katsina State Pension Commission	22,517,249,911.18	22,517,249,911.18	65,198,801.60	87,654,257.74	0.4%	22,429,595,653.44
014000000000	Auditor-General	1,136,925,127.19	1,136,925,127.19	142,641,845.42	246,579,607.18	21.7%	890,345,520.01
014000100100	Office of the Auditor-General for the State	281,290,149.61	281,290,149.61	82,114,287.70	135,811,510.98	48.3%	145,478,638.63
014000200100	Office of the Auditor-General for Local Government	443,655,285.66	443,655,285.66	47,965,359.05	87,798,397.55	19.8%	355,856,888.11
014000400100	Katsina State Asset Management Agency (KAMA)	411,979,691.92	411,979,691.92	12,562,198.67	22,969,698.65	5.6%	389,009,993.27
014700000000	Civil Service Commission	342,142,948.00	342,142,948.00	33,229,067.72	127,570,812.32	37.3%	214,572,135.68
014700100100	Civil Service Commission	342,142,948.00	342,142,948.00	33,229,067.72	127,570,812.32	37.3%	214,572,135.68
014800000000	State Independent Electoral Commission	661,236,954.97	661,236,954.97	225,286,160.20	260,449,393.76	39.4%	400,787,561.21
014800100100	State Independent Electoral Commission	661,236,954.97	661,236,954.97	225,286,160.20	260,449,393.76	39.4%	400,787,561.21
014900000000	Local Government Service Commission	937,349,313.50	937,349,313.50	104,389,406.20	208,651,243.71	22.3%	728,698,069.79
014900100100	Local Government Service Commission	497,327,828.12	497,327,828.12	18,469,922.55	37,370,845.17	7.5%	459,956,982.95
014903500100	Local Government Staff Pension Board	440,021,485.38	440,021,485.38	85,919,483.65	171,280,398.54	38.9%	268,741,086.84
016100000000	Secretary to the Government of the State (SGS)	10,621,698,925.75	10,621,698,925.75	3,499,251,424.79	5,408,788,664.27	50.9%	5,212,910,261.48
016100100100	Secretary to the Government of the State (SGS)	10,621,698,925.75	10,621,698,925.75	3,499,251,424.79	5,408,788,664.27	50.9%	5,212,910,261.48
016300000000	Ministry of Religious Affairs	44,504,756,113.42	44,504,756,113.42	2,197,845,501.42	3,243,988,282.01	7.3%	41,260,767,831.41
016300100100	Ministry of Religious Affairs	8,783,496,730.33	8,783,496,730.33	132,917,079.47	1,111,843,955.63	12.7%	7,671,652,774.70
016300200100	Arabic and Islamic Education Bureau	858,422,071.38	858,422,071.38	10,632,291.66	41,298,574.88	4.8%	817,123,496.50
016300300100	Pilgrims Welfare Board	20,771,497,633.34	20,771,497,633.34	1,495,982,469.77	1,521,186,207.62	7.3%	19,250,311,425.72
016300400100	Katsina State Hisbah Board	754,866,852.59	754,866,852.59	13,143,161.56	16,886,323.12	2.2%	737,980,529.47
016300500100	Katsina State Zakat and Endowment Board	9,882,581,877.45	9,882,581,877.45	539,719,998.96	547,322,720.76	5.5%	9,335,259,156.69
016300600100	Office of the Special Adviser on Out of School Children and Quranic Education	3,453,890,948.33	3,453,890,948.33	5,450,500.00	5,450,500.00	0.2%	3,448,440,448.33
016400000000	Ministry of Special Services	11,799,735,310.18	11,799,735,310.18	11,865,519.84	965,132,278.29	8.2%	10,834,603,031.89
016400100100	Ministry of Special Services	11,799,735,310.18	11,799,735,310.18	11,865,519.84	965,132,278.29	8.2%	10,834,603,031.89

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	360,441,192,025.16	360,441,192,025.16	49,130,132,006.47	97,893,566,564.31	27.2%	262,547,625,460.85
021500000000	Ministry of Agriculture and Natural Resources	75,127,914,576.69	75,127,914,576.69	1,204,806,409.46	13,224,268,491.08	17.6%	61,903,646,085.61
021500100100	Ministry of Agriculture and Natural Resources	10,090,145,765.26	10,090,145,765.26	206,662,129.52	325,316,251.25	3.2%	9,764,829,514.01
021511600100	Irrigation Board	6,717,616,884.44	6,717,616,884.44	122,767,065.35	507,714,833.72	7.6%	6,209,902,050.72
021511000100	Katsina Farmers Supply Company	21,325,558,685.66	21,325,558,685.66	455,642,826.79	11,884,037,127.73	55.7%	9,441,521,557.93
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	4,494,731,910.63	4,494,731,910.63	325,855,259.60	381,878,711.94	8.5%	4,112,853,198.69
021511500100	Ministry of Livestock Development	32,499,861,330.70	32,499,861,330.70	93,879,128.20	125,321,566.44	0.4%	32,374,539,764.26
022000000000	Ministry of Finance	66,879,296,114.06	66,879,296,114.06	13,936,696,629.97	30,477,637,165.65	45.6%	36,401,658,948.41
022000100100	Ministry of Finance	13,257,702,563.32	13,257,702,563.32	476,679,664.29	2,846,564,919.34	21.5%	10,411,137,643.98
022000700100	Office of the Accountant-General	49,232,793,550.74	49,232,793,550.74	12,320,433,134.90	25,906,147,976.61	52.6%	23,326,645,574.13
022000800100	Katsina State Internal Revenue Service (KTIRS)	4,115,000,000.00	4,115,000,000.00	1,135,017,164.14	1,720,357,603.06	41.8%	2,394,642,396.94
022000200100	Treasury Single Account (TSA)	273,800,000.00	273,800,000.00	4,566,666.64	4,566,666.64	1.7%	269,233,333.36
023800000000	Ministry of Budget and Economic Planning	3,577,679,767.26	3,577,679,767.26	262,364,300.70	367,426,937.90	10.3%	3,210,252,829.36
023800100100	Ministry of Budget and Economic Planning	2,887,707,002.24	2,887,707,002.24	256,427,268.97	355,402,408.28	12.3%	2,532,304,593.96
023800400100	Katsina State Bureau of Statistics	689,972,765.02	689,972,765.02	5,937,031.73	12,024,529.62	1.7%	677,948,235.40
022200000000	Ministry of Commerce, Industry and Tourism	13,129,613,347.77	13,129,613,347.77	428,032,940.34	689,510,581.80	5.3%	12,440,102,765.97
022200100100	Ministry of Commerce, Industry and Tourism	429,887,028.16	429,887,028.16	84,321,861.52	123,668,482.40	28.8%	306,218,545.76
022200200100	Investment Promotion Agency	7,103,046,092.02	7,103,046,092.02	5,404,515.30	221,516,042.36	3.1%	6,881,530,049.66
022205300100	Department of Market Development	5,596,680,227.59	5,596,680,227.59	338,306,563.52	344,326,057.04	6.2%	5,252,354,170.55
025000000000	Fiscal Responsibility Commission	194,615,584.47	194,615,584.47	18,928,640.36	31,094,050.07	16.0%	163,521,534.40
025000100100	Fiscal Responsibility Commission	194,615,584.47	194,615,584.47	18,928,640.36	31,094,050.07	16.0%	163,521,534.40
026000000000	Ministry of Lands and Physical Planning	6,941,660,039.47	6,941,660,039.47	1,043,194,482.34	1,404,580,129.80	20.2%	5,537,079,909.67
026000100100	Ministry of Lands and Physical Planning	5,551,480,720.07	5,551,480,720.07	952,747,332.39	1,271,045,985.93	22.9%	4,280,434,734.14
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	807,084,175.55	807,084,175.55	15,863,673.90	31,656,418.38	3.9%	775,427,757.17
026000200100	Office of the Surveyor-General	107,963,855.60	107,963,855.60	7,913,202.90	16,392,335.90	15.2%	91,571,519.70
026000300100	Katsina State Geographical Information Service (KATGIS)	475,131,288.25	475,131,288.25	66,670,273.15	85,485,389.59	18.0%	389,645,898.66
022700000000	Department of Labour and Productivity	201,990,589.81	201,990,589.81	43,372,314.86	88,251,734.34	43.7%	113,738,855.47
022700100100	Department of Labour and Productivity	58,695,753.49	58,695,753.49	9,380,538.17	16,822,394.08	28.7%	41,873,359.41
022700500100	Department of Employment Promotion	143,294,836.32	143,294,836.32	33,991,776.69	71,429,340.26	49.8%	71,865,496.06
023100000000	Department of Power and Energy	17,304,849,113.74	17,304,849,113.74	1,283,976,644.20	2,814,648,237.74	16.3%	14,490,200,876.00
023100100100	Department of Power and Energy	1,557,182,130.67	1,557,182,130.67	143,997,203.85	148,613,822.70	9.5%	1,408,568,307.97
023100300100	Rural Electrification Board (REB)	15,747,666,983.07	15,747,666,983.07	1,139,979,440.35	2,666,034,415.04	16.9%	13,081,632,568.03
023400000000	Ministry of Works, Housing and Transport	114,231,939,383.27	114,231,939,383.27	27,871,426,123.98	39,456,215,770.47	34.5%	74,775,723,612.80
023400100100	Ministry of Works, Housing and Transport	78,986,444,398.32	78,986,444,398.32	20,685,719,010.11	31,474,886,913.15	39.8%	47,511,557,485.17
023400200100	Katsina State Transport Authority (KTSTA)	5,539,369,212.69	5,539,369,212.69	2,969,565,258.36	2,969,565,258.36	53.6%	2,569,803,954.33
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	6,567,579,916.17	6,567,579,916.17	165,306,316.13	303,215,185.67	4.6%	6,264,364,730.50
023400500100	Katsina State Housing Authority	22,537,304,302.09	22,537,304,302.09	3,957,074,774.20	4,524,627,663.55	20.1%	18,012,676,638.54
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	581,117,370.00	581,117,370.00	90,154,723.18	180,314,707.74	31.0%	400,802,662.26
023400700100	Department of Infrastructural Development	20,124,184.00	20,124,184.00	3,606,042.00	3,606,042.00	17.9%	16,518,142.00
025200000000	Ministry of Water Resources	62,851,633,508.62	62,851,633,508.62	3,037,333,520.26	9,339,933,465.46	14.9%	53,511,700,043.16
025200100100	Ministry of Water Resources	9,040,488,519.81	9,040,488,519.81	142,070,652.35	2,096,721,150.70	23.2%	6,943,767,369.11
025200200100	Katsina State Water Board	47,196,924,779.00	47,196,924,779.00	660,794,698.04	4,662,396,020.54	9.9%	42,534,528,758.46
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	2,058,445,662.00	2,058,445,662.00	64,453,663.81	81,312,115.95	4.0%	1,977,133,546.05
025210400100	Small Town Water and Sanitation Agency	4,555,774,547.81	4,555,774,547.81	2,170,014,506.06	2,499,504,178.27	54.9%	2,056,270,369.54
030000000000	LAW & JUSTICE SECTOR	7,350,020,558.15	7,350,020,558.15	1,587,336,309.69	2,876,794,041.82	39.1%	4,473,226,516.33
031800000000	Judicial Service Commission	5,524,044,520.63	5,524,044,520.63	1,220,209,064.64	2,314,239,720.41	41.9%	3,209,804,800.22
031801100100	Judicial Service Commission	184,587,028.54	184,587,028.54	30,415,369.87	83,744,838.84	45.4%	100,842,189.70
031805100100	High Court of Justice	3,593,299,637.69	3,593,299,637.69	897,195,504.75	1,645,008,021.78	45.8%	1,948,291,615.91
031805300100	Sharia Court of Appeal	1,508,490,679.00	1,508,490,679.00	244,812,462.38	485,937,779.51	32.2%	1,022,552,899.49
031805400100	Sharia Commission	237,667,175.40	237,667,175.40	47,785,727.64	99,549,080.28	41.9%	138,118,095.12
032600000000	Ministry of Justice	1,825,976,037.52	1,825,976,037.52	367,127,245.05	562,554,321.41	30.8%	1,263,421,716.11
032600100100	Ministry of Justice	1,526,210,830.24	1,526,210,830.24	351,746,151.63	529,748,547.87	34.7%	996,462,282.37
032600200100	Katsina State Anti-Corruption Commission	299,765,207.28	299,765,207.28	15,381,093.42	32,805,773.54	10.9%	266,959,433.74

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	339,228,060,768.21	339,228,060,768.21	46,238,060,740.87	69,758,123,101.13	20.6%	269,469,937,667.08
051400000000	Ministry of Women Affairs	11,978,048,105.53	11,978,048,105.53	220,562,695.88	569,103,733.66	4.8%	11,408,944,371.87
051400100100	Ministry of Women Affairs	11,137,324,053.40	11,137,324,053.40	171,140,130.33	400,442,770.09	3.6%	10,736,881,283.31
051400200100	Department of Girl Child Education and Child Development	840,724,052.13	840,724,052.13	49,422,565.55	168,660,963.57	20.1%	672,063,088.56
051700000000	Ministry of Basic and Secondary Education	122,116,518,585.69	122,116,518,585.69	26,652,157,680.49	36,237,416,139.14	29.7%	85,879,102,446.55
051700100100	Ministry of Basic and Secondary Education	98,545,537,910.18	98,545,537,910.18	22,492,318,730.30	31,043,276,875.32	31.5%	67,502,261,034.86
051700300100	State Universal Basic Education Board (SUBEB)	15,966,209,146.83	15,966,209,146.83	3,376,036,530.98	3,423,669,348.00	21.4%	12,542,539,798.83
051700800100	Katsina State Library Board	311,454,382.00	311,454,382.00	39,270,174.92	84,200,302.14	27.0%	227,254,079.86
051701000100	Agency for Mass Education	466,692,287.44	466,692,287.44	51,616,243.50	110,519,329.72	23.7%	356,172,957.72
051702900100	Mathematical Improvement Project	87,756,827.68	87,756,827.68	7,901,571.09	15,788,163.33	18.0%	71,968,664.35
051705300100	Science and Technical Education Board	6,273,414,185.66	6,273,414,185.66	652,687,702.04	1,496,278,826.57	23.9%	4,777,135,359.09
051705400100	Teachers Service Board	465,453,845.90	465,453,845.90	32,326,727.66	63,683,294.06	13.7%	401,770,551.84
056700000000	Ministry of Higher, Technical and Vocational Education	31,935,759,353.06	31,935,759,353.06	3,861,131,732.29	8,518,541,462.26	26.7%	23,417,217,890.80
056700100100	Ministry of Higher, Technical and Vocational Education	4,593,811,062.30	4,593,811,062.30	126,335,064.51	2,231,278,177.59	48.6%	2,367,532,884.71
056701700100	Yusufu Bala Usman College of Education and Legal Studies, Daura	1,674,461,944.54	1,674,461,944.54	166,434,843.61	333,624,080.21	19.9%	1,340,837,864.33
056701800100	Hassan Usman Katsina Polytechnic	3,249,023,608.55	3,249,023,608.55	642,971,512.32	1,204,859,346.62	37.1%	2,044,164,261.93
056701900100	Isa Kaita College of Education, Dutsin-Ma	2,983,786,013.42	2,983,786,013.42	333,403,047.96	671,424,264.94	22.5%	2,312,361,748.48
056702100100	Umaru Musa Yaradua University, Katsina	8,965,230,203.00	8,965,230,203.00	2,010,373,237.03	3,231,930,515.92	36.0%	5,733,299,687.08
056705600100	Katsina State Scholarship Board	9,222,940,758.36	9,222,940,758.36	453,617,921.34	587,787,829.04	6.4%	8,635,152,929.32
056700700100	Katsina State Institute of Technology and Management (KTSITM)	1,246,505,762.89	1,246,505,762.89	127,996,105.52	257,637,247.94	20.7%	988,868,514.95
056800000000	Ministry for Rural and Social Development	40,873,901,443.22	40,873,901,443.22	1,776,702,960.37	3,723,954,212.57	9.1%	37,149,947,230.65
056800100100	Ministry for Rural and Social Development	35,012,854,892.50	35,012,854,892.50	1,280,595,174.37	3,208,326,426.57	9.2%	31,804,528,465.93
056800200100	Department of Rural Economy	1,030,593,304.18	1,030,593,304.18	1,050,000.00	2,100,000.00	0.2%	1,028,493,304.18
056800300100	Katsina State Rural Access Road Agency (RARA)	15,453,246.54	15,453,246.54	-	-	0.0%	15,453,246.54
056800400100	Community Development Programme	4,815,000,000.00	4,815,000,000.00	495,057,786.00	513,527,786.00	10.7%	4,301,472,214.00
052100000000	Ministry of Health	67,585,216,949.99	67,585,216,949.99	10,744,966,680.51	15,843,018,629.35	23.4%	51,742,198,320.64
052100100100	Ministry of Health	30,436,729,646.90	30,436,729,646.90	4,771,115,668.15	6,853,550,236.30	22.5%	23,583,179,410.60
052100200100	Contributory Health Care Management Agency	4,723,296,114.25	4,723,296,114.25	308,889,863.20	326,661,352.62	6.9%	4,396,634,761.63
052100300100	State Primary Health Care Agency	11,199,491,036.18	11,199,491,036.18	2,103,301,112.08	2,292,993,147.12	20.5%	8,906,497,889.06
052110200100	Hospital Services Management Board (HSMB)	15,713,832,903.50	15,713,832,903.50	2,694,680,054.45	5,082,257,270.67	32.3%	10,631,575,632.83
052110400100	College of Nursing and Midwifery	1,323,680,433.00	1,323,680,433.00	214,186,451.76	371,397,419.86	28.1%	952,283,013.14
052110600100	College of Health Sciences	1,563,951,135.04	1,563,951,135.04	203,812,129.55	314,577,764.37	20.1%	1,249,373,370.67
052111300100	Department of Drugs, Narcotics and Human Trafficking	350,582,445.34	350,582,445.34	22,008,885.01	125,253,820.97	35.7%	225,328,624.37
052111400100	Drugs and Medical Supply Agency	1,960,414,233.28	1,960,414,233.28	388,327,710.99	401,737,459.60	20.5%	1,558,676,773.68
052111600100	Katsina State Agency for the Control of AIDS (KATSACA)	313,239,002.50	313,239,002.50	38,644,805.32	74,590,157.84	23.8%	238,648,844.66
053500000000	Ministry of Environment	53,862,236,585.38	53,862,236,585.38	2,054,600,531.62	3,378,688,362.14	6.3%	50,483,548,223.24
053500100100	Ministry of Environment	37,674,293,378.80	37,674,293,378.80	1,705,264,366.48	2,846,152,309.86	7.6%	34,828,141,068.94
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	10,973,093,841.00	10,973,093,841.00	2,082,272.00	4,164,544.00	0.0%	10,968,929,297.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	1,288,458,661.58	1,288,458,661.58	135,363,893.14	276,717,008.28	21.5%	1,011,741,653.30
053500300100	Department of Climate Change	3,926,390,704.00	3,926,390,704.00	211,890,000.00	251,654,500.00	6.4%	3,674,736,204.00
055100000000	Ministry for Local Government and Emirate Affairs	768,669,127.93	768,669,127.93	67,130,944.26	128,661,919.93	16.7%	640,007,208.00
055100100100	Ministry for Local Government	211,232,798.77	211,232,798.77	28,481,276.93	54,402,138.73	25.8%	156,830,660.04
055100200100	Department of Emirate Affairs	12,968,877.70	12,968,877.70	900,000.00	1,800,000.00	13.9%	11,168,877.70
055100300100	Department of Community Development	526,357,573.76	526,357,573.76	37,749,667.33	72,459,781.20	13.8%	453,897,792.56
055100400100	Local Government Inspectorate	18,109,877.70	18,109,877.70	-	-	0.0%	18,109,877.70
053900000000	Ministry of Youth and Sports Development	10,107,710,617.41	10,107,710,617.41	860,807,515.45	1,358,738,642.08	13.4%	8,748,971,975.33
053900100100	Ministry of Youth and Sports Development	5,668,107,880.78	5,668,107,880.78	706,176,303.04	1,083,362,947.78	19.1%	4,584,744,933.00
053900300100	Katsina State Sports Council	609,407,303.00	609,407,303.00	55,804,971.33	166,649,225.20	27.3%	442,758,077.80
053900400100	State Emergency Management Agency (SEMA)	3,830,195,433.63	3,830,195,433.63	98,826,241.08	108,726,469.10	2.8%	3,721,468,964.53

Table 5: Personnel Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	76,821,443,653.75	76,821,443,653.75	16,809,786,104.84	31,115,048,722.18	40.5%	45,706,394,931.57
010000000000	ADMINISTRATIVE SECTOR	27,282,306,075.66	27,282,306,075.66	5,593,793,165.02	8,755,480,754.36	32.1%	18,526,825,321.30
011100000000	Government House	505,494,704.74	505,494,704.74	107,479,360.03	225,963,462.30	44.7%	279,531,242.44
011100100100	Government House	238,136,937.29	238,136,937.29	56,365,097.00	114,163,210.65	47.9%	123,973,726.64
011100200100	Deputy Governor's Office	74,306,738.78	74,306,738.78	17,242,610.12	34,549,723.91	46.5%	39,757,014.87
011100600100	Directorate of Information and Communication Technology (DICT)	20,839,310.00	20,839,310.00	7,256,344.82	20,839,310.00	100.0%	-
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	12,608,002.00	12,608,002.00	246,112.86	492,225.72	3.9%	12,115,776.28
011100900100	Katsina State Enterprise Development Agency (KASEDA)	6,598,950.88	6,598,950.88	2,097,373.89	6,598,950.88	100.0%	-
011100300100	Katsina State Development Management Board	27,428,460.19	27,428,460.19	6,753,067.21	11,832,922.87	43.1%	15,595,537.32
011100700100	Katsina State Social Investment Agency (KASIPA)	12,009,490.80	12,009,490.80	-	-	0.0%	12,009,490.80
011101000100	State Bureau of Public Procurement	6,287,547.00	6,287,547.00	1,357,058.70	2,714,117.40	43.2%	3,573,429.60
011100500100	Sustainable Development Goals (SDGs)	8,539,556.00	8,539,556.00	1,457,821.62	3,065,643.24	35.9%	5,473,912.76
011113200100	Department of Inter-Governmental and Development Partners	66,510,773.70	66,510,773.70	10,947,042.48	23,741,342.07	35.7%	42,769,431.63
011118300100	Department of Banking and Finance	32,228,938.10	32,228,938.10	3,756,831.33	7,966,015.56	24.7%	24,262,922.54
011200000000	Katsina State House of Assembly	635,915,306.11	635,915,306.11	120,398,372.52	243,007,727.81	38.2%	392,907,578.30
011200300100	Katsina State House of Assembly	582,393,889.11	582,393,889.11	111,118,163.24	223,520,144.30	38.4%	358,873,744.81
011200400100	Katsina State Assembly Service Commission	47,505,111.00	47,505,111.00	6,670,152.60	13,814,305.26	29.1%	33,690,805.74
011200500100	Department of Legislative Matters	6,016,306.00	6,016,306.00	2,610,056.68	5,673,278.25	94.3%	343,027.75
012300000000	Ministry of Information and Culture	751,783,263.96	751,783,263.96	157,340,945.71	331,865,449.58	44.1%	419,917,814.38
012300100100	Ministry of Information and Culture	302,305,278.00	302,305,278.00	54,014,318.75	121,176,551.04	40.1%	181,128,726.96
012300170100	Department of Party Liaison	7,665,464.00	7,665,464.00	3,063,221.57	3,063,221.57	40.0%	4,602,242.43
012300160100	Department of Political Affairs	11,913,564.41	11,913,564.41	3,063,221.57	9,189,664.71	77.1%	2,723,899.70
012300300100	Katsina State Television Authority (KTTV)	150,889,304.00	150,889,304.00	37,436,786.30	75,494,086.43	50.0%	75,395,217.57
012300400100	Katsina State Radio	174,541,389.00	174,541,389.00	37,950,819.31	78,472,873.90	45.0%	96,068,515.10
012301300100	Government Printing Press	36,863,604.00	36,863,604.00	8,195,210.16	16,616,763.26	45.1%	20,246,840.74
012301500100	History and Culture Bureau	67,604,660.55	67,604,660.55	13,617,368.05	27,852,288.67	41.2%	39,752,371.88
012400000000	Ministry of Internal Security and Home Affairs	25,869,221.32	25,869,221.32	6,450,807.91	12,402,521.74	47.9%	13,466,699.58
012400100100	Ministry of Internal Security and Home Affairs	25,869,221.32	25,869,221.32	6,450,807.91	12,402,521.74	47.9%	13,466,699.58
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	23,516,234,020.72	23,516,234,020.72	4,781,448,060.41	7,123,227,873.39	30.3%	16,393,006,147.33
012500100100	Office of the Head of Civil Service of the State (HOCSS)	4,684,112,543.20	4,684,112,543.20	243,447,654.80	279,467,648.25	6.0%	4,404,644,894.95
012500200100	Bureau of Public Administration Reforms	11,409,524.24	11,409,524.24	2,265,012.46	4,981,565.83	43.7%	6,427,958.41
012500500100	Department of Establishment, Pension and Training	18,643,926,245.02	18,643,926,245.02	4,529,182,434.98	6,825,409,536.33	36.6%	11,818,516,708.69
012500300100	Department of Human Capital Development	5,709,815.00	5,709,815.00	1,550,380.17	2,909,874.84	51.0%	2,799,940.16
012500600100	Katsina State Pension Commission	171,075,893.26	171,075,893.26	5,002,578.00	10,459,248.14	6.1%	160,616,645.12
014000000000	Auditor-General	403,496,901.91	403,496,901.91	79,657,088.44	162,131,843.22	40.2%	241,365,058.69
014000100100	Office of the Auditor-General for the State	142,896,361.61	142,896,361.61	31,812,093.70	76,028,872.98	53.2%	66,867,488.63
014000200100	Office of the Auditor-General for Local Government	232,025,325.66	232,025,325.66	46,390,296.05	84,648,271.55	36.5%	147,377,054.11
014000400100	Katsina State Asset Management Agency (KAMA)	28,575,214.64	28,575,214.64	1,454,698.69	1,454,698.69	5.1%	27,120,515.95
014700000000	Civil Service Commission	128,491,880.00	128,491,880.00	25,816,304.72	51,018,361.80	39.7%	77,473,518.20
014700100100	Civil Service Commission	128,491,880.00	128,491,880.00	25,816,304.72	51,018,361.80	39.7%	77,473,518.20
014800000000	State Independent Electoral Commission	107,304,914.97	107,304,914.97	34,587,451.20	62,799,757.76	58.5%	44,505,157.21
014800100100	State Independent Electoral Commission	107,304,914.97	107,304,914.97	34,587,451.20	62,799,757.76	58.5%	44,505,157.21
014900000000	Local Government Service Commission	511,046,631.38	511,046,631.38	103,804,121.20	207,480,673.71	40.6%	303,565,957.67
014900100100	Local Government Service Commission	72,249,794.00	72,249,794.00	18,190,799.55	36,812,599.17	51.0%	35,437,194.83
014903500100	Local Government Staff Pension Board	438,796,837.38	438,796,837.38	85,613,321.65	170,668,074.54	38.9%	268,128,762.84
016100000000	Secretary to the Government of the State (SGS)	448,725,229.75	448,725,229.75	125,790,562.96	231,739,662.09	51.6%	216,985,567.66
016100100100	Secretary to the Government of the State (SGS)	448,725,229.75	448,725,229.75	125,790,562.96	231,739,662.09	51.6%	216,985,567.66
016300000000	Ministry of Religious Affairs	221,407,090.62	221,407,090.62	41,976,820.08	85,695,642.67	38.7%	135,711,447.95
016300100100	Ministry of Religious Affairs	46,926,625.00	46,926,625.00	10,999,390.47	22,794,927.63	48.6%	24,131,697.37
016300200100	Arabic and Islamic Education Bureau	72,799,113.50	72,799,113.50	8,842,797.66	18,292,673.88	25.1%	54,506,439.62
016300300100	Pilgrims Welfare Board	68,656,782.85	68,656,782.85	16,257,926.43	32,888,847.28	47.9%	35,767,935.57
016300400100	Katsina State Hisbah Board	6,294,175.26	6,294,175.26	743,161.56	1,486,323.12	23.6%	4,807,852.14
016300500100	Katsina State Zakat and Endowment Board	21,000,579.01	21,000,579.01	5,133,543.96	10,232,870.76	48.7%	10,767,708.25
016300600100	Office of the Special Adviser on Out of School Children and Quranic Education	5,729,815.00	5,729,815.00	-	-	0.0%	5,729,815.00
016400000000	Ministry of Special Services	26,536,910.18	26,536,910.18	9,043,269.84	18,147,778.29	68.4%	8,389,131.89
016400100100	Ministry of Special Services	26,536,910.18	26,536,910.18	9,043,269.84	18,147,778.29	68.4%	8,389,131.89

Katsina State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	2,817,544,363.36	2,817,544,363.36	657,143,926.63	1,301,562,338.54	46.2%	1,515,982,024.82
021500000000	Ministry of Agriculture and Natural Resources	900,179,452.51	900,179,452.51	218,678,776.22	434,837,626.84	48.3%	465,341,825.67
021500100100	Ministry of Agriculture and Natural Resources	477,443,279.26	477,443,279.26	112,464,258.52	222,896,409.25	46.7%	254,546,870.01
021511600100	Irrigation Board	54,616,884.44	54,616,884.44	13,729,215.35	25,751,135.96	47.1%	28,865,748.48
021511000100	Katsina Farmers Supply Company	53,271,780.66	53,271,780.66	13,795,505.79	27,981,485.73	52.5%	25,290,294.93
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	246,052,736.65	246,052,736.65	49,692,571.60	104,370,835.94	42.4%	141,681,900.71
021511500100	Ministry of Livestock Development	68,794,771.50	68,794,771.50	28,997,224.96	53,837,759.96	78.3%	14,957,011.54
022000000000	Ministry of Finance	313,525,007.68	313,525,007.68	53,228,379.85	105,462,806.02	33.6%	208,062,201.66
022000100100	Ministry of Finance	75,204,475.32	75,204,475.32	17,086,394.31	34,979,174.60	46.5%	40,225,300.72
022000700100	Office of the Accountant-General	226,920,532.36	226,920,532.36	36,141,985.54	70,483,631.42	31.1%	156,436,900.94
022000200100	Treasury Single Account (TSA)	11,400,000.00	11,400,000.00	-	-	0.0%	11,400,000.00
023800000000	Ministry of Budget and Economic Planning	95,517,778.25	95,517,778.25	21,987,469.75	43,794,108.97	45.8%	51,723,669.28
023800100100	Ministry of Budget and Economic Planning	73,308,515.89	73,308,515.89	17,262,936.02	34,194,575.35	46.6%	39,113,940.54
023800400100	Katsina State Bureau of Statistics	22,209,262.36	22,209,262.36	4,724,533.73	9,599,533.62	43.2%	12,609,728.74
022200000000	Ministry of Commerce, Industry and Tourism	118,030,790.52	118,030,790.52	29,609,275.34	56,290,060.04	47.7%	61,740,730.48
022200100100	Ministry of Commerce, Industry and Tourism	79,377,752.16	79,377,752.16	20,542,948.52	38,157,406.40	48.1%	41,220,345.76
022200200100	Investment Promotion Agency	19,346,682.02	19,346,682.02	4,654,518.30	9,309,036.60	48.1%	10,037,645.42
022205300100	Department of Market Development	19,306,356.34	19,306,356.34	4,411,808.52	8,823,617.04	45.7%	10,482,739.30
025000000000	Fiscal Responsibility Commission	39,915,584.47	39,915,584.47	7,548,790.37	14,514,200.09	36.4%	25,401,384.38
025000100100	Fiscal Responsibility Commission	39,915,584.47	39,915,584.47	7,548,790.37	14,514,200.09	36.4%	25,401,384.38
026000000000	Ministry of Lands and Physical Planning	177,455,545.47	177,455,545.47	51,457,438.54	101,191,490.25	57.0%	76,264,055.22
026000100100	Ministry of Lands and Physical Planning	53,806,942.07	53,806,942.07	13,009,566.93	25,551,801.72	47.5%	28,255,140.35
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	64,442,115.55	64,442,115.55	14,678,160.90	29,285,392.38	45.4%	35,156,723.17
026000200100	Office of the Surveyor-General	28,525,199.60	28,525,199.60	7,553,538.90	15,673,007.90	54.9%	12,852,191.70
026000300100	Katsina State Geographical Information Service (KATGIS)	30,681,288.25	30,681,288.25	16,216,171.81	30,681,288.25	100.0%	-
022700000000	Department of Labour and Productivity	32,295,856.22	32,295,856.22	3,989,043.72	9,017,967.67	27.9%	23,277,888.55
022700100100	Department of Labour and Productivity	15,064,499.90	15,064,499.90	2,551,266.03	5,736,625.41	38.1%	9,327,874.49
022700500100	Department of Employment Promotion	17,231,356.32	17,231,356.32	1,437,777.69	3,281,342.26	19.0%	13,950,014.06
023100000000	Department of Power and Energy	67,702,516.56	67,702,516.56	13,109,960.67	26,493,391.54	39.1%	41,209,125.02
023100100100	Department of Power and Energy	23,268,882.67	23,268,882.67	3,638,306.85	7,276,613.70	31.3%	15,992,268.97
023100300100	Rural Electrification Board (REB)	44,433,633.89	44,433,633.89	9,471,653.82	19,216,777.84	43.2%	25,216,856.05
023400000000	Ministry of Works, Housing and Transport	886,773,538.15	886,773,538.15	215,253,353.07	424,435,373.17	47.9%	462,338,164.98
023400100100	Ministry of Works, Housing and Transport	378,359,730.71	378,359,730.71	96,938,949.88	187,416,095.66	49.5%	190,943,635.05
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	89,475,135.35	89,475,135.35	20,416,641.13	41,218,492.01	46.1%	48,256,643.34
023400500100	Katsina State Housing Authority	32,121,302.09	32,121,302.09	7,743,038.88	15,486,077.76	48.2%	16,635,224.33
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	381,117,370.00	381,117,370.00	90,154,723.18	180,314,707.74	47.3%	200,802,662.26
023400700100	Department of Infrastructural Development	5,700,000.00	5,700,000.00	-	-	0.0%	5,700,000.00
025200000000	Ministry of Water Resources	186,148,293.53	186,148,293.53	42,281,439.10	85,525,313.95	45.9%	100,622,979.58
025200100100	Ministry of Water Resources	84,754,127.72	84,754,127.72	20,217,759.41	41,056,720.07	48.4%	43,697,407.65
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	70,615,158.00	70,615,158.00	16,290,282.81	32,580,565.62	46.1%	38,034,592.38
025210400100	Small Town Water and Sanitation Agency	30,779,007.81	30,779,007.81	5,773,396.88	11,888,028.26	38.6%	18,890,979.55
030000000000	LAW & JUSTICE SECTOR	2,572,974,785.60	2,572,974,785.60	661,830,547.11	1,332,764,834.21	51.8%	1,240,209,951.39
031800000000	Judicial Service Commission	2,336,110,383.63	2,336,110,383.63	609,111,252.06	1,230,418,962.80	52.7%	1,105,691,420.83
031801100100	Judicial Service Commission	101,606,853.54	101,606,853.54	18,845,045.73	37,690,091.46	37.1%	63,916,762.08
031805100100	High Court of Justice	1,695,941,637.69	1,695,941,637.69	471,304,004.82	953,792,424.52	56.2%	742,149,213.17
031805300100	Sharia Court of Appeal	507,616,049.00	507,616,049.00	118,204,179.87	237,420,403.54	46.8%	270,195,645.46
031805400100	Sharia Commission	30,945,843.40	30,945,843.40	758,021.64	1,516,043.28	4.9%	29,429,800.12
032600000000	Ministry of Justice	236,864,401.97	236,864,401.97	52,719,295.05	102,345,871.41	43.2%	134,518,530.56
032600100100	Ministry of Justice	192,299,194.69	192,299,194.69	44,698,201.63	88,932,597.87	46.2%	103,366,596.82
032600200100	Katsina State Anti-Corruption Commission	44,565,207.28	44,565,207.28	8,021,093.42	13,413,273.54	30.1%	31,151,933.74

Katsina State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	44,148,618,429.13	44,148,618,429.13	9,897,018,466.08	19,725,240,795.07	44.7%	24,423,377,634.06
051400000000	Ministry of Women Affairs	123,327,245.88	123,327,245.88	29,614,601.84	63,582,791.24	51.6%	59,744,454.64
051400100100	Ministry of Women Affairs	62,684,569.52	62,684,569.52	15,121,284.29	30,752,323.67	49.1%	31,932,245.85
051400200100	Department of Girl Child Education and Child Development	60,642,676.36	60,642,676.36	14,493,317.55	32,830,467.57	54.1%	27,812,208.79
051700000000	Ministry of Basic and Secondary Education	17,461,470,771.30	17,461,470,771.30	4,034,510,886.49	8,105,375,306.58	46.4%	9,356,095,464.72
051700100100	Ministry of Basic and Secondary Education	14,087,807,374.45	14,087,807,374.45	3,325,684,998.33	6,666,819,103.86	47.3%	7,420,988,270.59
051700300100	State Universal Basic Education Board (SUBEB)	503,701,187.83	503,701,187.83	44,489,323.22	78,730,578.24	15.6%	424,970,609.59
051700800100	Katsina State Library Board	196,791,458.00	196,791,458.00	38,710,218.92	80,800,390.14	41.1%	115,991,067.86
051701000100	Agency for Mass Education	210,407,311.44	210,407,311.44	50,646,496.50	109,209,835.72	51.9%	101,197,475.72
051702900100	Mathematical Improvement Project	29,067,163.68	29,067,163.68	7,364,157.09	14,713,335.33	50.6%	14,353,828.35
051705300100	Science and Technical Education Board	2,268,647,406.00	2,268,647,406.00	536,481,458.77	1,093,803,757.23	48.2%	1,174,843,648.77
051705400100	Teachers Service Board	165,048,869.90	165,048,869.90	31,134,233.66	61,298,306.06	37.1%	103,750,563.84
056700000000	Ministry of Higher, Technical and Vocational Education	10,899,722,209.64	10,899,722,209.64	2,497,439,370.98	4,984,414,430.30	45.7%	5,915,307,779.34
056700100100	Ministry of Higher, Technical and Vocational Education	375,629,687.30	375,629,687.30	92,430,612.84	195,825,917.24	52.1%	179,803,770.06
056701700100	Yusufu Bala Usman College of Education and Legal Studies, Daura	654,245,799.92	654,245,799.92	156,418,523.61	320,441,440.21	49.0%	333,804,359.71
056701800100	Hassan Usman Katsina Polytechnic	2,435,333,245.55	2,435,333,245.55	538,153,300.48	1,094,534,859.78	44.9%	1,340,798,385.77
056701900100	Isa Kaita College of Education, Dutsin-Ma	1,498,857,213.42	1,498,857,213.42	329,535,747.96	663,689,664.94	44.3%	835,167,548.48
056702100100	Umaru Musa Yaradua University, Katsina	5,437,123,151.00	5,437,123,151.00	1,251,014,697.23	2,448,946,985.12	45.0%	2,988,176,165.88
056705600100	Katsina State Scholarship Board	39,001,478.36	39,001,478.36	8,293,481.34	16,144,511.07	41.4%	22,856,967.29
056700700100	Katsina State Institute of Technology and Management (KTSITM)	459,531,634.09	459,531,634.09	121,593,007.52	244,831,051.94	53.3%	214,700,582.15
056800000000	Ministry for Rural and Social Development	95,199,743.22	95,199,743.22	23,553,737.97	47,249,937.41	49.6%	47,949,805.81
056800100100	Ministry for Rural and Social Development	68,660,392.50	68,660,392.50	23,553,737.97	47,249,937.41	68.8%	21,410,455.09
056800200100	Department of Rural Economy	20,839,704.18	20,839,704.18	-	-	0.0%	20,839,704.18
056800300100	Katsina State Rural Access Road Agency (RARA)	5,699,646.54	5,699,646.54	-	-	0.0%	5,699,646.54
052100000000	Ministry of Health	14,706,194,829.65	14,706,194,829.65	3,160,195,106.49	6,027,679,957.50	41.0%	8,678,514,872.15
052100100100	Ministry of Health	110,292,158.08	110,292,158.08	33,043,884.12	71,024,438.58	64.4%	39,267,719.50
052100200100	Contributory Health Care Management Agency	72,513,991.92	72,513,991.92	17,253,480.09	34,183,508.51	47.1%	38,330,483.41
052100300100	State Primary Health Care Agency	706,992,589.68	706,992,589.68	160,647,157.68	337,885,921.22	47.8%	369,106,668.46
052110200100	Hospital Services Management Board (HSMB)	12,526,602,601.50	12,526,602,601.50	2,648,808,009.77	5,008,496,604.65	40.0%	7,518,105,996.85
052110400100	College of Nursing and Midwifery	537,653,882.00	537,653,882.00	117,811,559.62	244,297,692.72	45.4%	293,356,189.28
052110600100	College of Health Sciences	566,874,183.04	566,874,183.04	139,761,948.89	245,093,345.71	43.2%	321,780,837.33
052111300100	Department of Drugs, Narcotics and Human Trafficking	73,474,853.57	73,474,853.57	17,537,661.01	35,374,050.67	48.1%	38,100,802.90
052111400100	Drugs and Medical Supply Agency	56,709,785.28	56,709,785.28	12,776,598.99	25,635,235.60	45.2%	31,074,549.68
052111600100	Katsina State Agency for the Control of AIDS (KATSACA)	55,080,784.58	55,080,784.58	12,554,806.32	25,689,159.84	46.6%	29,391,624.74
053500000000	Ministry of Environment	434,284,668.38	434,284,668.38	107,033,742.56	228,929,989.99	52.7%	205,354,678.39
053500100100	Ministry of Environment	113,048,478.80	113,048,478.80	43,988,516.42	88,845,537.71	78.6%	24,202,941.09
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	39,764,753.00	39,764,753.00	-	-	0.0%	39,764,753.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	262,710,732.58	262,710,732.58	63,045,226.14	140,084,452.28	53.3%	122,626,280.30
053500300100	Department of Climate Change	18,760,704.00	18,760,704.00	-	-	0.0%	18,760,704.00
055100000000	Ministry for Local Government and Emirate Affairs	127,491,062.65	127,491,062.65	29,964,501.34	58,083,708.01	45.6%	69,407,354.64
055100100100	Ministry for Local Government	106,435,333.49	106,435,333.49	27,345,280.93	52,414,145.73	49.2%	54,021,187.76
055100200100	Department of Emirate Affairs	5,709,877.70	5,709,877.70	-	-	0.0%	5,709,877.70
055100300100	Department of Community Development	9,635,973.76	9,635,973.76	2,619,220.41	5,669,562.28	58.8%	3,966,411.48
055100400100	Local Government Inspectorate	5,709,877.70	5,709,877.70	-	-	0.0%	5,709,877.70
053900000000	Ministry of Youth and Sports Development	300,927,898.41	300,927,898.41	14,706,518.41	209,924,674.04	69.8%	91,003,224.37
053900100100	Ministry of Youth and Sports Development	225,767,149.78	225,767,149.78	-	179,131,617.74	79.3%	46,635,532.04
053900300100	Katsina State Sports Council	51,987,315.00	51,987,315.00	10,399,977.33	21,521,787.20	41.4%	30,465,527.80
053900400100	State Emergency Management Agency (SEMA)	23,173,433.63	23,173,433.63	4,306,541.08	9,271,269.10	40.0%	13,902,164.53

Table 6: Overhead Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	49,825,282,424.85	49,825,282,424.85	9,564,691,996.52	18,927,969,087.54	38.0%	30,897,313,337.31
010000000000	ADMINISTRATIVE SECTOR	27,512,106,975.17	27,512,106,975.17	4,755,486,961.19	8,721,984,402.85	31.7%	18,790,122,572.32
011100000000	Government House	12,726,012,344.53	12,726,012,344.53	2,823,735,658.17	5,337,650,097.26	41.9%	7,388,362,247.27
011100100100	Government House	10,294,000,000.00	10,294,000,000.00	2,289,993,264.46	4,509,156,751.61	43.8%	5,784,843,248.39
011100200100	Deputy Governor's Office	1,079,498,047.00	1,079,498,047.00	321,743,914.00	506,988,510.00	47.0%	572,509,537.00
011100600100	Directorate of Information and Communication Technology (DICT)	19,872,000.00	19,872,000.00	2,020,000.00	3,480,000.00	17.5%	16,392,000.00
011100800100	Department of Strategic Monitoring and Evaluation (DSM&E)	121,493,100.00	121,493,100.00	48,319,650.00	96,591,525.00	79.5%	24,901,575.00
011100900100	Katsina State Enterprise Development Agency (KASEDA)	447,552,600.00	447,552,600.00	50,240,000.00	53,497,500.00	12.0%	394,055,100.00
011100300100	Katsina State Development Management Board	368,188,500.00	368,188,500.00	13,712,000.00	52,012,000.00	14.1%	316,176,500.00
011100400100	Office of the Economic Adviser to the State Government	17,800,000.00	17,800,000.00	2,199,999.99	4,399,999.98	24.7%	13,400,000.02
011100700100	Katsina State Social Investment Agency (KASIPA)	43,649,000.00	43,649,000.00	1,589,400.00	3,178,800.00	7.3%	40,470,200.00
011101000100	State Bureau of Public Procurement	71,653,575.42	71,653,575.42	11,949,996.00	13,629,993.00	19.0%	58,023,582.42
011100500100	Sustainable Development Goals (SDGs)	1,590,108.00	1,590,108.00	397,527.00	795,054.00	50.0%	795,054.00
011113200100	Department of Inter-Governmental and Development Partners	237,491,550.11	237,491,550.11	78,707,026.72	89,629,203.67	37.7%	147,862,346.44
011118300100	Department of Banking and Finance	23,223,864.00	23,223,864.00	2,862,880.00	4,290,760.00	18.5%	18,933,104.00
011200000000	Katsina State House of Assembly	6,133,948,465.04	6,133,948,465.04	813,248,781.44	1,406,875,896.88	22.9%	4,727,072,568.16
011200300100	Katsina State House of Assembly	5,772,177,176.00	5,772,177,176.00	808,615,960.67	1,397,610,255.34	24.2%	4,374,566,920.66
011200400100	Katsina State Assembly Service Commission	106,739,970.00	106,739,970.00	3,374,991.00	6,749,982.00	6.3%	99,989,988.00
011200500100	Department of Legislative Matters	255,031,319.04	255,031,319.04	1,257,829.77	2,515,659.54	1.0%	252,515,659.50
012300000000	Ministry of Information and Culture	3,950,574,999.02	3,950,574,999.02	390,749,154.73	678,466,705.38	17.2%	3,272,108,293.64
012300100100	Ministry of Information and Culture	1,005,872,699.00	1,005,872,699.00	349,117,824.08	592,196,514.08	58.9%	413,676,184.92
012300170100	Department of Party Liaison	1,287,807,849.70	1,287,807,849.70	6,351,334.65	12,702,669.30	1.0%	1,275,105,180.40
012300160100	Department of Political Affairs	1,609,424,184.00	1,609,424,184.00	32,106,046.00	64,212,092.00	4.0%	1,545,212,092.00
012300300100	Katsina State Television Authority (KTTV)	11,362,936.00	11,362,936.00	281,506.00	1,970,542.00	17.3%	9,392,394.00
012300400100	Katsina State Radio	23,398,568.32	23,398,568.32	1,152,372.00	4,504,744.00	19.3%	18,893,824.32
012301300100	Government Printing Press	3,906,000.00	3,906,000.00	560,250.00	1,120,500.00	28.7%	2,785,500.00
012301500100	History and Culture Bureau	8,802,762.00	8,802,762.00	1,179,822.00	1,759,644.00	20.0%	7,043,118.00
012400000000	Ministry of Internal Security and Home Affairs	511,102,857.14	511,102,857.14	22,840,000.00	27,880,000.00	5.5%	483,222,857.14
012400100100	Ministry of Internal Security and Home Affairs	511,102,857.14	511,102,857.14	22,840,000.00	27,880,000.00	5.5%	483,222,857.14
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	2,071,714,456.00	2,071,714,456.00	198,578,729.69	433,610,929.69	20.9%	1,638,103,526.31
012500100100	Office of the Head of Civil Service of the State (HOCSS)	1,147,940,000.00	1,147,940,000.00	142,116,938.00	274,031,717.00	23.9%	873,908,283.00
012500200100	Bureau of Public Administration Reforms	57,590,000.00	57,590,000.00	1,330,000.00	2,860,000.00	5.0%	54,730,000.00
012500500100	Department of Establishment, Pension and Training	759,202,552.00	759,202,552.00	53,552,029.69	136,838,664.69	18.0%	622,363,887.31
012500300100	Department of Human Capital Development	5,208,000.00	5,208,000.00	1,302,000.00	2,604,000.00	50.0%	2,604,000.00
012500600100	Katsina State Pension Commission	101,773,904.00	101,773,904.00	277,762.00	17,276,548.00	17.0%	84,497,356.00
014000000000	Auditor-General	361,854,048.00	361,854,048.00	62,984,756.98	84,447,763.96	23.3%	277,406,284.04
014000100100	Office of the Auditor-General for the State	138,393,788.00	138,393,788.00	50,302,194.00	59,782,638.00	43.2%	78,611,150.00
014000200100	Office of the Auditor-General for Local Government	115,860,260.00	115,860,260.00	1,575,063.00	3,150,126.00	2.7%	112,710,134.00
014000400100	Katsina State Asset Management Agency (KAMA)	107,600,000.00	107,600,000.00	11,107,499.98	21,514,999.96	20.0%	86,085,000.04
014700000000	Civil Service Commission	10,651,068.00	10,651,068.00	1,412,763.00	6,825,526.00	64.1%	3,825,542.00
014700100100	Civil Service Commission	10,651,068.00	10,651,068.00	1,412,763.00	6,825,526.00	64.1%	3,825,542.00
014800000000	State Independent Electoral Commission	253,932,040.00	253,932,040.00	190,698,709.00	197,649,636.00	77.8%	56,282,404.00
014800100100	State Independent Electoral Commission	253,932,040.00	253,932,040.00	190,698,709.00	197,649,636.00	77.8%	56,282,404.00
014900000000	Local Government Service Commission	4,344,435.00	4,344,435.00	585,285.00	1,170,570.00	26.9%	3,173,865.00
014900100100	Local Government Service Commission	3,119,787.00	3,119,787.00	279,123.00	558,246.00	17.9%	2,561,541.00
014903500100	Local Government Staff Pension Board	1,224,648.00	1,224,648.00	306,162.00	612,324.00	50.0%	612,324.00
016100000000	Secretary to the Government of the State (SGS)	972,973,696.00	972,973,696.00	223,653,168.18	509,700,427.68	52.4%	463,273,268.32
016100100100	Secretary to the Government of the State (SGS)	972,973,696.00	972,973,696.00	223,653,168.18	509,700,427.68	52.4%	463,273,268.32
016300000000	Ministry of Religious Affairs	501,800,166.44	501,800,166.44	24,177,705.00	32,062,350.00	6.4%	469,737,816.44
016300100100	Ministry of Religious Affairs	8,236,772.00	8,236,772.00	1,183,689.00	2,367,378.00	28.7%	5,869,394.00
016300200100	Arabic and Islamic Education Bureau	9,382,684.00	9,382,684.00	1,789,494.00	2,828,988.00	30.2%	6,553,696.00
016300300100	Pilgrims Welfare Board	632,268.00	632,268.00	158,067.00	316,134.00	50.0%	316,134.00
016300400100	Katsina State Hisbah Board	220,239,344.00	220,239,344.00	10,400,000.00	13,400,000.00	6.1%	206,839,344.00
016300500100	Katsina State Zakat and Endowment Board	148,481,298.44	148,481,298.44	10,646,455.00	13,149,850.00	8.9%	135,331,448.44
016300600100	Office of the Special Adviser on Out of School Children and Quranic Education	114,827,800.00	114,827,800.00	-	-	0.0%	114,827,800.00
016400000000	Ministry of Special Services	13,198,400.00	13,198,400.00	2,822,250.00	5,644,500.00	42.8%	7,553,900.00
016400100100	Ministry of Special Services	13,198,400.00	13,198,400.00	2,822,250.00	5,644,500.00	42.8%	7,553,900.00

Katsina State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	14,201,287,599.70	14,201,287,599.70	3,729,868,159.87	8,092,435,138.05	57.0%	6,108,852,461.65
021500000000	Ministry of Agriculture and Natural Resources	66,607,008.30	66,607,008.30	14,073,283.24	25,646,566.48	38.5%	40,960,441.82
021500100100	Ministry of Agriculture and Natural Resources	17,702,486.00	17,702,486.00	3,557,871.00	7,115,742.00	40.2%	10,586,744.00
021511600100	Irrigation Board	11,000,000.00	11,000,000.00	1,200,000.00	2,400,000.00	21.8%	8,600,000.00
021511000100	Katsina Farmers Supply Company	4,886,905.00	4,886,905.00	588,321.00	1,176,642.00	24.1%	3,710,263.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	13,490,003.98	13,490,003.98	3,845,188.00	5,190,376.00	38.5%	8,299,627.98
021511500100	Ministry of Livestock Development	19,527,613.32	19,527,613.32	4,881,903.24	9,763,806.48	50.0%	9,763,806.84
022000000000	Ministry of Finance	13,101,149,124.94	13,101,149,124.94	3,608,741,419.52	7,845,506,641.63	59.9%	5,255,642,483.31
022000100100	Ministry of Finance	132,498,088.00	132,498,088.00	27,666,391.00	45,332,782.00	34.2%	87,165,306.00
022000700100	Office of the Accountant-General	12,953,251,036.94	12,953,251,036.94	3,578,508,361.88	7,797,607,192.99	60.2%	5,155,643,843.95
022000200100	Treasury Single Account (TSA)	15,400,000.00	15,400,000.00	2,566,666.64	2,566,666.64	16.7%	12,833,333.36
023800000000	Ministry of Budget and Economic Planning	281,583,502.66	281,583,502.66	28,983,997.98	73,357,995.96	26.1%	208,225,506.70
023800100100	Ministry of Budget and Economic Planning	259,620,000.00	259,620,000.00	27,771,499.98	70,932,999.96	27.3%	188,687,000.04
023800400100	Katsina State Bureau of Statistics	21,963,502.66	21,963,502.66	1,212,498.00	2,424,996.00	11.0%	19,538,506.66
022200000000	Ministry of Commerce, Industry and Tourism	47,055,947.25	47,055,947.25	11,219,345.00	17,146,690.00	36.4%	29,909,257.25
022200100100	Ministry of Commerce, Industry and Tourism	30,509,276.00	30,509,276.00	5,861,663.00	9,431,326.00	30.9%	21,077,950.00
022200200100	Investment Promotion Agency	6,000,000.00	6,000,000.00	749,997.00	1,499,994.00	25.0%	4,500,006.00
022205300100	Department of Market Development	10,546,671.25	10,546,671.25	4,607,685.00	6,215,370.00	58.9%	4,331,301.25
025000000000	Fiscal Responsibility Commission	84,700,000.00	84,700,000.00	6,254,999.99	11,454,999.98	13.5%	73,245,000.02
025000100100	Fiscal Responsibility Commission	84,700,000.00	84,700,000.00	6,254,999.99	11,454,999.98	13.5%	73,245,000.02
026000000000	Ministry of Lands and Physical Planning	141,042,684.00	141,042,684.00	8,895,177.00	19,820,354.00	14.1%	121,222,330.00
026000100100	Ministry of Lands and Physical Planning	36,561,968.00	36,561,968.00	3,000,000.00	8,030,000.00	22.0%	28,531,968.00
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	21,142,060.00	21,142,060.00	1,185,513.00	2,371,026.00	11.2%	18,771,034.00
026000200100	Office of the Surveyor-General	1,438,656.00	1,438,656.00	359,664.00	719,328.00	50.0%	719,328.00
026000300100	Katsina State Geographical Information Service (KATGIS)	81,900,000.00	81,900,000.00	4,350,000.00	8,700,000.00	10.6%	73,200,000.00
022700000000	Department of Labour and Productivity	154,694,733.59	154,694,733.59	39,383,271.14	79,233,766.67	51.2%	75,460,966.92
022700100100	Department of Labour and Productivity	28,631,253.59	28,631,253.59	6,829,272.14	11,085,768.67	38.7%	17,545,484.92
022700500100	Department of Employment Promotion	126,063,480.00	126,063,480.00	32,553,999.00	68,147,998.00	54.1%	57,915,482.00
023100000000	Department of Power and Energy	234,398,912.44	234,398,912.44	1,618,203.00	3,236,406.00	1.4%	231,162,506.44
023100100100	Department of Power and Energy	3,913,248.00	3,913,248.00	978,312.00	1,956,624.00	50.0%	1,956,624.00
023100300100	Rural Electrification Board (REB)	230,485,664.44	230,485,664.44	639,891.00	1,279,782.00	0.6%	229,205,882.44
023400000000	Ministry of Works, Housing and Transport	65,554,122.52	65,554,122.52	6,116,373.00	8,176,704.00	12.5%	57,377,418.52
023400100100	Ministry of Works, Housing and Transport	19,048,336.00	19,048,336.00	1,131,042.00	2,262,084.00	11.9%	16,786,252.00
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	26,898,602.52	26,898,602.52	1,008,543.00	1,567,086.00	5.8%	25,331,516.52
023400500100	Katsina State Housing Authority	5,183,000.00	5,183,000.00	370,746.00	741,492.00	14.3%	4,441,508.00
023400700100	Department of Infrastructural Development	14,424,184.00	14,424,184.00	3,606,042.00	3,606,042.00	25.0%	10,818,142.00
025200000000	Ministry of Water Resources	24,501,564.00	24,501,564.00	4,582,090.00	8,855,013.33	36.1%	15,646,550.67
025200100100	Ministry of Water Resources	11,675,520.00	11,675,520.00	2,918,880.00	5,837,760.00	50.0%	5,837,760.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	4,164,544.00	4,164,544.00	877,336.00	1,445,505.33	34.7%	2,719,038.67
025210400100	Small Town Water and Sanitation Agency	8,661,500.00	8,661,500.00	785,874.00	1,571,748.00	18.1%	7,089,752.00
030000000000	LAW & JUSTICE SECTOR	2,035,346,272.55	2,035,346,272.55	231,793,637.58	530,624,424.26	26.1%	1,504,721,848.29
031800000000	Judicial Service Commission	1,081,524,637.00	1,081,524,637.00	116,559,937.58	280,204,474.26	25.9%	801,320,162.74
031801100100	Judicial Service Commission	44,180,175.00	44,180,175.00	8,320,324.14	24,604,747.38	55.7%	19,575,427.62
031805100100	High Court of Justice	723,440,000.00	723,440,000.00	79,536,499.93	193,072,999.86	26.7%	530,367,000.14
031805300100	Sharia Court of Appeal	302,183,130.00	302,183,130.00	26,608,282.51	58,176,565.02	19.3%	244,006,564.98
031805400100	Sharia Commission	11,721,332.00	11,721,332.00	2,094,831.00	4,350,162.00	37.1%	7,371,170.00
032600000000	Ministry of Justice	953,821,635.55	953,821,635.55	115,233,700.00	250,419,950.00	26.3%	703,401,685.55
032600100100	Ministry of Justice	853,621,635.55	853,621,635.55	112,773,700.00	235,927,450.00	27.6%	617,694,185.55
032600200100	Katsina State Anti-Corruption Commission	100,200,000.00	100,200,000.00	2,460,000.00	14,492,500.00	14.5%	85,707,500.00

Katsina State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	6,076,541,577.43	6,076,541,577.43	847,543,237.88	1,582,925,122.38	26.0%	4,493,616,455.05
051400000000	Ministry of Women Affairs	151,351,859.65	151,351,859.65	6,881,145.00	21,342,290.00	14.1%	130,009,569.65
051400100100	Ministry of Women Affairs	31,739,483.88	31,739,483.88	2,469,897.00	4,939,794.00	15.6%	26,799,689.88
051400200100	Department of Girl Child Education and Child Development	119,612,375.77	119,612,375.77	4,411,248.00	16,402,496.00	13.7%	103,209,879.77
051700000000	Ministry of Basic and Secondary Education	3,352,829,912.00	3,352,829,912.00	144,063,548.70	512,766,981.70	15.3%	2,840,062,930.30
051700100100	Ministry of Basic and Secondary Education	789,488,655.00	789,488,655.00	88,380,379.70	215,236,043.70	27.3%	574,252,611.30
051700300100	State Universal Basic Education Board (SUBEB)	1,052,507,959.00	1,052,507,959.00	13,391,562.00	26,783,124.00	2.5%	1,025,724,835.00
051700800100	Katsina State Library Board	2,239,824.00	2,239,824.00	559,956.00	1,119,912.00	50.0%	1,119,912.00
051701000100	Agency for Mass Education	9,168,976.00	9,168,976.00	969,747.00	1,309,494.00	14.3%	7,859,482.00
051702900100	Mathematical Improvement Project	20,199,664.00	20,199,664.00	537,414.00	1,074,828.00	5.3%	19,124,836.00
051705300100	Science and Technical Education Board	1,446,934,858.00	1,446,934,858.00	39,031,996.00	264,858,592.00	18.3%	1,182,076,266.00
051705400100	Teachers Service Board	32,289,976.00	32,289,976.00	1,192,494.00	2,384,988.00	7.4%	29,904,988.00
056700000000	Ministry of Higher, Technical and Vocational Education	292,460,397.80	292,460,397.80	48,970,875.00	101,191,749.00	34.6%	191,268,648.80
056700100100	Ministry of Higher, Technical and Vocational Education	61,366,375.00	61,366,375.00	5,332,071.00	13,914,141.00	22.7%	47,452,234.00
056701700100	Yusufu Bala Usman College of Education and Legal Studies, Daura	12,665,280.00	12,665,280.00	3,166,320.00	6,332,640.00	50.0%	6,332,640.00
056701800100	Hassan Usman Katsina Polytechnic	22,278,732.00	22,278,732.00	5,506,275.00	11,012,550.00	49.4%	11,266,182.00
056701900100	Isa Kaita College of Education, Dutsin-Ma	35,000,000.00	35,000,000.00	3,867,300.00	7,734,600.00	22.1%	27,265,400.00
056702100100	Umaru Musa Yaradua University, Katsina	107,099,952.00	107,099,952.00	23,624,991.00	47,249,982.00	44.1%	59,849,970.00
056705600100	Katsina State Scholarship Board	8,983,280.00	8,983,280.00	1,070,820.00	2,141,640.00	23.8%	6,841,640.00
056700700100	Katsina State Institute of Technology and Management (KTSITM)	45,066,778.80	45,066,778.80	6,403,098.00	12,806,196.00	28.4%	32,260,582.80
056800000000	Ministry for Rural and Social Development	896,135,200.00	896,135,200.00	459,938,999.00	489,667,998.00	54.6%	406,467,202.00
056800100100	Ministry for Rural and Social Development	61,628,000.00	61,628,000.00	2,808,999.00	13,017,998.00	21.1%	48,610,002.00
056800200100	Department of Rural Economy	9,753,600.00	9,753,600.00	1,050,000.00	2,100,000.00	21.5%	7,653,600.00
056800300100	Katsina State Rural Access Road Agency (RARA)	9,753,600.00	9,753,600.00	-	-	0.0%	9,753,600.00
056800400100	Community Development Programme	815,000,000.00	815,000,000.00	456,080,000.00	474,550,000.00	58.2%	340,450,000.00
052100000000	Ministry of Health	691,963,847.98	691,963,847.98	67,463,335.18	140,619,083.68	20.3%	551,344,764.30
052100100100	Ministry of Health	12,840,600.00	12,840,600.00	3,210,150.00	6,420,300.00	50.0%	6,420,300.00
052100200100	Contributory Health Care Management Agency	5,365,844.00	5,365,844.00	841,461.00	1,682,922.00	31.4%	3,682,922.00
052100300100	State Primary Health Care Agency	68,713,070.00	68,713,070.00	12,453,271.50	24,906,543.00	36.2%	43,806,527.00
052110200100	Hospital Services Management Board (HSMB)	457,230,302.00	457,230,302.00	41,742,044.68	69,630,666.02	15.2%	387,599,635.98
052110400100	College of Nursing and Midwifery	6,859,340.00	6,859,340.00	1,364,835.00	2,729,670.00	39.8%	4,129,670.00
052110600100	College of Health Sciences	19,191,952.00	19,191,952.00	1,739,238.00	3,478,476.00	18.1%	15,713,476.00
052111300100	Department of Drugs, Narcotics and Human Trafficking	73,900,074.06	73,900,074.06	4,471,224.00	12,263,284.66	16.6%	61,636,789.40
052111400100	Drugs and Medical Supply Agency	2,204,448.00	2,204,448.00	551,112.00	1,102,224.00	50.0%	1,102,224.00
052111600100	Katsina State Agency for the Control of AIDS (KATSACA)	45,658,217.92	45,658,217.92	1,089,999.00	18,404,998.00	40.3%	27,253,219.92
053500000000	Ministry of Environment	27,895,544.00	27,895,544.00	4,724,386.00	8,992,971.00	32.2%	18,902,573.00
053500100100	Ministry of Environment	10,644,900.00	10,644,900.00	999,225.00	2,912,649.00	27.4%	7,732,251.00
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	8,329,088.00	8,329,088.00	2,082,272.00	4,164,544.00	50.0%	4,164,544.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	2,291,556.00	2,291,556.00	272,889.00	545,778.00	23.8%	1,745,778.00
053500300100	Department of Climate Change	6,630,000.00	6,630,000.00	1,370,000.00	1,370,000.00	20.7%	5,260,000.00
055100000000	Ministry for Local Government and Emirate Affairs	40,980,588.00	40,980,588.00	2,797,396.00	5,310,793.00	13.0%	35,669,795.00
055100100100	Ministry for Local Government	15,407,988.00	15,407,988.00	1,135,996.00	1,987,993.00	12.9%	13,419,995.00
055100200100	Department of Emirate Affairs	7,259,000.00	7,259,000.00	900,000.00	1,800,000.00	24.8%	5,459,000.00
055100300100	Department of Community Development	5,913,600.00	5,913,600.00	761,400.00	1,522,800.00	25.8%	4,390,800.00
055100400100	Local Government Inspectorate	12,400,000.00	12,400,000.00	-	-	0.0%	12,400,000.00
053900000000	Ministry of Youth and Sports Development	622,924,228.00	622,924,228.00	112,703,553.00	303,033,256.00	48.6%	319,890,972.00
053900100100	Ministry of Youth and Sports Development	515,482,240.00	515,482,240.00	102,643,059.00	254,348,118.00	49.3%	261,134,122.00
053900300100	Katsina State Sports Council	100,419,988.00	100,419,988.00	8,954,994.00	46,474,138.00	46.3%	53,945,850.00
053900400100	State Emergency Management Agency (SEMA)	7,022,000.00	7,022,000.00	1,105,500.00	2,211,000.00	31.5%	4,811,000.00

Table 7: Capital Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
010000000000	ADMINISTRATIVE SECTOR	130,933,850,674.22	130,933,850,674.22	7,527,520,628.47	14,199,584,328.85	10.8%	116,734,266,345.37
011000000000	Government House	26,809,178,666.66	26,809,178,666.66	1,768,283,837.66	1,897,908,674.08	7.1%	24,911,269,992.58
011100600100	Directorate of Information and Communication Technology (DICT)	4,272,000,000.00	4,272,000,000.00	175,199,080.00	175,199,080.00	4.1%	4,096,800,920.00
011100900100	Katsina State Enterprise Development Agency (KASEDA)	15,933,333,333.33	15,933,333,333.33	768,140,500.00	768,140,500.00	4.8%	15,165,192,833.33
011100400100	Office of the Economic Adviser to the State Government	50,000,000.00	50,000,000.00	11,500,000.00	11,500,000.00	23.0%	38,500,000.00
011100700100	Katsina State Social Investment Agency (KASIPA)	100,000,000.00	100,000,000.00	22,426,500.00	22,426,500.00	22.4%	77,573,500.00
011100500100	Sustainable Development Goals (SDGs)	100,000,000.00	100,000,000.00	26,115,548.00	26,115,548.00	26.1%	73,884,452.00
011113200100	Department of Inter-Governmental and Development Partners	5,750,000,000.00	5,750,000,000.00	764,902,209.66	894,527,046.08	15.6%	4,855,472,953.92
011118300100	Department of Banking and Finance	603,845,333.33	603,845,333.33	-	-	0.0%	603,845,333.33
011200000000	Katsina State House of Assembly	7,200,604,835.00	7,200,604,835.00	700,000,000.00	1,953,175,600.00	27.1%	5,247,429,235.00
011200300100	Katsina State House of Assembly	7,153,604,835.00	7,153,604,835.00	700,000,000.00	1,953,175,600.00	27.3%	5,200,429,235.00
011200400100	Katsina State Assembly Service Commission	47,000,000.00	47,000,000.00	-	-	0.0%	47,000,000.00
012300000000	Ministry of Information and Culture	4,293,088,642.36	4,293,088,642.36	217,699,633.36	217,699,633.36	5.1%	4,075,389,009.00
012300100100	Ministry of Information and Culture	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
012300300100	Katsina State Television Authority (KTTV)	543,685,458.00	543,685,458.00	-	-	0.0%	543,685,458.00
012300400100	Katsina State Radio	633,727,000.00	633,727,000.00	169,071,993.36	169,071,993.36	26.7%	464,655,006.64
012301300100	Government Printing Press	2,853,534,684.36	2,853,534,684.36	-	-	0.0%	2,853,534,684.36
012301500100	History and Culture Bureau	142,141,500.00	142,141,500.00	48,627,640.00	48,627,640.00	34.2%	93,513,860.00
012400000000	Ministry of Internal Security and Home Affairs	5,030,000,000.00	5,030,000,000.00	637,743,402.20	797,718,992.90	15.9%	4,232,281,007.10
012400100100	Ministry of Internal Security and Home Affairs	5,030,000,000.00	5,030,000,000.00	637,743,402.20	797,718,992.90	15.9%	4,232,281,007.10
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	25,415,301,249.44	25,415,301,249.44	395,861,561.60	2,016,416,866.49	7.9%	23,398,884,382.95
012500100100	Office of the Head of Civil Service of the State (HOCSS)	3,300,000,000.00	3,300,000,000.00	335,943,100.00	1,956,498,404.89	59.3%	1,343,501,595.11
012500200100	Bureau of Public Administration Reforms	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
012500500100	Department of Establishment, Pension and Training	311,452,816.00	311,452,816.00	-	-	0.0%	311,452,816.00
012500300100	Department of Human Capital Development	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
012500600100	Katsina State Pension Commission	21,553,848,433.44	21,553,848,433.44	59,918,461.60	59,918,461.60	0.3%	21,493,929,971.84
014000000000	Auditor-General	371,574,177.28	371,574,177.28	-	-	0.0%	371,574,177.28
014000200100	Office of the Auditor-General for Local Government	95,769,700.00	95,769,700.00	-	-	0.0%	95,769,700.00
014000400100	Katsina State Asset Management Agency (KAMA)	275,804,477.28	275,804,477.28	-	-	0.0%	275,804,477.28
014700000000	Civil Service Commission	203,000,000.00	203,000,000.00	6,000,000.00	69,726,924.52	34.3%	133,273,075.48
014700100100	Civil Service Commission	203,000,000.00	203,000,000.00	6,000,000.00	69,726,924.52	34.3%	133,273,075.48
014800000000	State Independent Electoral Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
014800100100	State Independent Electoral Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
014900000000	Local Government Service Commission	421,958,247.12	421,958,247.12	-	-	0.0%	421,958,247.12
014900100100	Local Government Service Commission	421,958,247.12	421,958,247.12	-	-	0.0%	421,958,247.12
016100000000	Secretary to the Government of the State (SGS)	9,200,000,000.00	9,200,000,000.00	3,149,807,693.65	4,667,348,574.50	50.7%	4,532,651,425.50
016100100100	Secretary to the Government of the State (SGS)	9,200,000,000.00	9,200,000,000.00	3,149,807,693.65	4,667,348,574.50	50.7%	4,532,651,425.50
016300000000	Ministry of Religious Affairs	39,929,144,856.36	39,929,144,856.36	652,124,500.00	1,638,249,063.00	4.1%	38,290,895,793.36
016300100100	Ministry of Religious Affairs	8,728,333,333.33	8,728,333,333.33	120,734,000.00	1,086,681,650.00	12.5%	7,641,651,683.33
016300200100	Arabic and Islamic Education Bureau	748,911,273.88	748,911,273.88	-	20,176,913.00	2.7%	728,734,360.88
016300300100	Pilgrims Welfare Board	16,877,133,582.49	16,877,133,582.49	-	-	0.0%	16,877,133,582.49
016300400100	Katsina State Hisbah Board	528,333,333.33	528,333,333.33	2,000,000.00	2,000,000.00	0.4%	526,333,333.33
016300500100	Katsina State Zakat and Endowment Board	9,713,100,000.00	9,713,100,000.00	523,940,000.00	523,940,000.00	5.4%	9,189,160,000.00
016300600100	Office of the Special Adviser on Out of School Children and Quranic Education	3,333,333,333.33	3,333,333,333.33	5,450,500.00	5,450,500.00	0.2%	3,327,882,833.33
016400000000	Ministry of Special Services	11,760,000,000.00	11,760,000,000.00	-	941,340,000.00	8.0%	10,818,660,000.00
016400100100	Ministry of Special Services	11,760,000,000.00	11,760,000,000.00	-	941,340,000.00	8.0%	10,818,660,000.00

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
020000000000	ECONOMIC SECTOR	311,324,721,026.77	311,324,721,026.77	32,273,390,261.25	67,540,048,806.73	21.7%	243,784,672,220.04
021500000000	Ministry of Agriculture and Natural Resources	74,161,128,115.88	74,161,128,115.88	972,054,350.00	12,763,784,297.76	17.2%	61,397,343,818.12
021500100100	Ministry of Agriculture and Natural Resources	9,595,000,000.00	9,595,000,000.00	90,640,000.00	95,304,100.00	1.0%	9,499,695,900.00
021511600100	Irrigation Board	6,652,000,000.00	6,652,000,000.00	107,837,850.00	479,563,697.76	7.2%	6,172,436,302.24
021511000100	Katsina Farmers Supply Company	21,267,400,000.00	21,267,400,000.00	441,259,000.00	11,854,879,000.00	55.7%	9,412,521,000.00
021511400100	Katsina State Agricultural and Rural Development Authority (KTARDA)	4,235,189,170.00	4,235,189,170.00	272,317,500.00	272,317,500.00	6.4%	3,962,871,670.00
021511500100	Ministry of Livestock Development	32,411,538,945.88	32,411,538,945.88	60,000,000.00	61,720,000.00	0.2%	32,349,818,945.88
022000000000	Ministry of Finance	28,176,942,897.80	28,176,942,897.80	1,218,690,924.51	4,981,841,188.64	17.7%	23,195,101,709.16
022000100100	Ministry of Finance	13,050,000,000.00	13,050,000,000.00	431,926,878.98	2,766,252,962.74	21.2%	10,283,747,037.26
022000700100	Office of the Accountant-General	14,879,942,897.80	14,879,942,897.80	784,764,045.53	2,213,588,225.90	14.9%	12,666,354,671.90
022000200100	Treasury Single Account (TSA)	247,000,000.00	247,000,000.00	2,000,000.00	2,000,000.00	0.8%	245,000,000.00
023800000000	Ministry of Budget and Economic Planning	3,185,578,486.35	3,185,578,486.35	211,392,832.97	250,274,832.97	7.9%	2,935,303,653.38
023800100100	Ministry of Budget and Economic Planning	2,539,778,486.35	2,539,778,486.35	211,392,832.97	250,274,832.97	9.9%	2,289,503,653.38
023800400100	Katsina State Bureau of Statistics	645,800,000.00	645,800,000.00	-	-	0.0%	645,800,000.00
022200000000	Ministry of Commerce, Industry and Tourism	12,964,526,610.00	12,964,526,610.00	387,204,320.00	616,073,831.76	4.8%	12,348,452,778.24
022200100100	Ministry of Commerce, Industry and Tourism	320,000,000.00	320,000,000.00	57,917,250.00	76,079,750.00	23.8%	243,920,250.00
022200200100	Investment Promotion Agency	7,077,699,410.00	7,077,699,410.00	-	210,707,011.76	3.0%	6,866,992,398.24
022205300100	Department of Market Development	5,566,827,200.00	5,566,827,200.00	329,287,070.00	329,287,070.00	5.9%	5,237,540,130.00
025000000000	Fiscal Responsibility Commission	70,000,000.00	70,000,000.00	5,124,850.00	5,124,850.00	7.3%	64,875,150.00
025000100100	Fiscal Responsibility Commission	70,000,000.00	70,000,000.00	5,124,850.00	5,124,850.00	7.3%	64,875,150.00
026000000000	Ministry of Lands and Physical Planning	6,363,161,810.00	6,363,161,810.00	982,841,866.80	1,283,568,285.55	20.2%	5,079,593,524.45
026000100100	Ministry of Lands and Physical Planning	5,461,111,810.00	5,461,111,810.00	936,737,765.46	1,237,464,184.21	22.7%	4,223,647,625.79
026001000100	Katsina State Urban and Regional Planning Board (KURPB)	461,500,000.00	461,500,000.00	-	-	0.0%	461,500,000.00
026000200100	Office of the Surveyor-General	78,000,000.00	78,000,000.00	-	-	0.0%	78,000,000.00
026000300100	Katsina State Geographical Information Service (KATGIS)	362,550,000.00	362,550,000.00	46,104,101.34	46,104,101.34	12.7%	316,445,898.66
023100000000	Department of Power and Energy	17,002,747,684.74	17,002,747,684.74	1,269,248,480.53	2,784,918,440.20	16.4%	14,217,829,244.54
023100100100	Department of Power and Energy	1,530,000,000.00	1,530,000,000.00	139,380,585.00	139,380,585.00	9.1%	1,390,619,415.00
023100300100	Rural Electrification Board (REB)	15,472,747,684.74	15,472,747,684.74	1,129,867,895.53	2,645,537,855.20	17.1%	12,827,209,829.54
023400000000	Ministry of Works, Housing and Transport	107,515,242,509.91	107,515,242,509.91	24,679,491,140.55	36,052,038,436.94	33.5%	71,463,204,072.97
023400100100	Ministry of Works, Housing and Transport	78,581,036,331.61	78,581,036,331.61	20,586,649,019.23	31,283,208,735.49	39.8%	47,297,827,596.12
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	6,434,206,178.30	6,434,206,178.30	143,881,132.00	260,429,607.66	4.0%	6,173,776,570.64
023400500100	Katsina State Housing Authority	22,500,000,000.00	22,500,000,000.00	3,948,960,989.32	4,508,400,093.79	20.0%	17,991,599,906.21
025200000000	Ministry of Water Resources	61,885,392,912.09	61,885,392,912.09	2,547,341,495.89	8,802,424,642.91	14.2%	53,082,968,269.18
025200100100	Ministry of Water Resources	8,944,058,872.09	8,944,058,872.09	118,934,012.94	2,049,826,670.63	22.9%	6,894,232,201.46
025200200100	Katsina State Water Board	46,441,334,040.00	46,441,334,040.00	217,666,202.77	4,219,267,525.27	9.1%	42,222,066,514.73
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	1,983,665,960.00	1,983,665,960.00	47,286,045.00	47,286,045.00	2.4%	1,936,379,915.00
025210400100	Small Town Water and Sanitation Agency	4,516,334,040.00	4,516,334,040.00	2,163,455,235.18	2,486,044,402.01	55.0%	2,030,289,637.99
030000000000	LAW & JUSTICE SECTOR	2,726,409,500.00	2,726,409,500.00	693,097,875.00	1,002,176,283.35	36.8%	1,724,233,216.65
031800000000	Judicial Service Commission	2,106,409,500.00	2,106,409,500.00	494,537,875.00	803,616,283.35	38.2%	1,302,793,216.65
031801100100	Judicial Service Commission	38,800,000.00	38,800,000.00	3,250,000.00	21,450,000.00	55.3%	17,350,000.00
031805100100	High Court of Justice	1,173,918,000.00	1,173,918,000.00	346,355,000.00	498,142,597.40	42.4%	675,775,402.60
031805300100	Sharia Court of Appeal	698,691,500.00	698,691,500.00	100,000,000.00	190,340,810.95	27.2%	508,350,689.05
031805400100	Sharia Commission	195,000,000.00	195,000,000.00	44,932,875.00	93,682,875.00	48.0%	101,317,125.00
032600000000	Ministry of Justice	620,000,000.00	620,000,000.00	198,560,000.00	198,560,000.00	32.0%	421,440,000.00
032600100100	Ministry of Justice	465,000,000.00	465,000,000.00	193,660,000.00	193,660,000.00	41.6%	271,340,000.00
032600200100	Katsina State Anti-Corruption Commission	155,000,000.00	155,000,000.00	4,900,000.00	4,900,000.00	3.2%	150,100,000.00

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR	281,316,582,797.15	281,316,582,797.15	34,546,062,549.79	47,374,423,386.56	16.8%	233,942,159,410.59
051400000000	Ministry of Women Affairs	11,703,369,000.00	11,703,369,000.00	184,066,949.04	484,178,652.42	4.1%	11,219,190,347.58
051400100100	Ministry of Women Affairs	11,042,900,000.00	11,042,900,000.00	153,548,949.04	364,750,652.42	3.3%	10,678,149,347.58
051400200100	Department of Girl Child Education and Child Development	660,469,000.00	660,469,000.00	30,518,000.00	119,428,000.00	18.1%	541,041,000.00
051700000000	Ministry of Basic and Secondary Education	100,535,767,902.39	100,535,767,902.39	22,473,583,245.30	27,515,015,758.86	27.4%	73,020,752,143.53
051700100100	Ministry of Basic and Secondary Education	83,068,241,880.73	83,068,241,880.73	19,078,253,352.27	24,061,982,105.76	29.0%	59,006,259,774.97
051700300100	State Universal Basic Education Board (SUBEB)	14,410,000,000.00	14,410,000,000.00	3,318,155,645.76	3,318,155,645.76	23.0%	11,091,844,354.24
051700800100	Katsina State Library Board	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
051701000100	Agency for Mass Education	247,116,000.00	247,116,000.00	-	-	0.0%	247,116,000.00
051702900100	Mathematical Improvement Project	38,490,000.00	38,490,000.00	-	-	0.0%	38,490,000.00
051705300100	Science and Technical Education Board	2,476,381,921.66	2,476,381,921.66	77,174,247.27	132,598,007.34	5.4%	2,343,783,914.32
051705400100	Teachers Service Board	183,115,000.00	183,115,000.00	-	-	0.0%	183,115,000.00
056700000000	Ministry of Higher, Technical and Vocational Education	18,636,994,314.62	18,636,994,314.62	529,962,515.25	2,646,522,561.90	14.2%	15,990,471,752.72
056700100100	Ministry of Higher, Technical and Vocational Education	4,150,200,000.00	4,150,200,000.00	26,918,630.67	2,018,230,619.35	48.6%	2,131,969,380.65
056701700100	Yusufu Bala Usman College of Education and Legal Studies, Daura	887,550,864.62	887,550,864.62	6,850,000.00	6,850,000.00	0.8%	880,700,864.62
056701800100	Hassan Usman Katsina Polytechnic	469,000,000.00	469,000,000.00	51,940,264.58	51,940,264.58	11.1%	417,059,735.42
056701900100	Isa Kaita College of Education, Dutsin-Ma	1,050,000,000.00	1,050,000,000.00	-	-	0.0%	1,050,000,000.00
056702100100	Umaru Musa Yaradua University, Katsina	2,328,007,100.00	2,328,007,100.00	-	-	0.0%	2,328,007,100.00
056705600100	Katsina State Scholarship Board	9,157,000,000.00	9,157,000,000.00	444,253,620.00	569,501,677.97	6.2%	8,587,498,322.03
056700700100	Katsina State Institute of Technology and Management (KTSITM)	595,236,350.00	595,236,350.00	-	-	0.0%	595,236,350.00
056800000000	Ministry for Rural and Social Development	39,881,366,500.00	39,881,366,500.00	1,292,910,223.40	3,186,436,277.16	8.0%	36,694,930,222.84
056800100100	Ministry for Rural and Social Development	34,881,366,500.00	34,881,366,500.00	1,253,932,437.40	3,147,458,491.16	9.0%	31,733,908,008.84
056800200100	Department of Rural Economy	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
056800400100	Community Development Programme	4,000,000,000.00	4,000,000,000.00	38,977,786.00	38,977,786.00	1.0%	3,961,022,214.00
052100000000	Ministry of Health	47,739,714,071.86	47,739,714,071.86	7,438,551,998.78	9,595,963,348.11	20.1%	38,143,750,723.75
052100100100	Ministry of Health	30,313,596,888.82	30,313,596,888.82	4,734,861,634.03	6,776,105,497.72	22.4%	23,537,491,391.10
052100200100	Contributory Health Care Management Agency	4,493,416,278.33	4,493,416,278.33	240,794,922.11	240,794,922.11	5.4%	4,252,621,356.22
052100300100	State Primary Health Care Agency	9,211,997,916.00	9,211,997,916.00	1,930,200,682.90	1,930,200,682.90	21.0%	7,281,797,233.10
05210400100	College of Nursing and Midwifery	686,695,471.00	686,695,471.00	73,015,322.14	102,375,322.14	14.9%	584,320,148.86
052110600100	College of Health Sciences	868,300,000.00	868,300,000.00	59,679,437.60	63,374,437.60	7.3%	804,925,562.40
052111300100	Department of Drugs, Narcotics and Human Trafficking	203,207,517.71	203,207,517.71	-	77,616,485.64	38.2%	125,591,032.07
052111400100	Drugs and Medical Supply Agency	1,750,000,000.00	1,750,000,000.00	375,000,000.00	375,000,000.00	21.4%	1,375,000,000.00
052111600100	Katsina State Agency for the Control of AIDS (KATSACA)	212,500,000.00	212,500,000.00	25,000,000.00	30,496,000.00	14.4%	182,004,000.00
053500000000	Ministry of Environment	53,361,123,040.00	53,361,123,040.00	1,942,296,625.06	3,140,219,623.15	5.9%	50,220,903,416.85
053500100100	Ministry of Environment	37,550,600,000.00	37,550,600,000.00	1,660,276,625.06	2,754,394,123.15	7.3%	34,796,205,876.85
053500200100	Katsina State Erosion and Watershed Management Agency (KEWMA)	10,925,000,000.00	10,925,000,000.00	-	-	0.0%	10,925,000,000.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	984,523,040.00	984,523,040.00	71,500,000.00	135,541,000.00	13.8%	848,982,040.00
053500300100	Department of Climate Change	3,901,000,000.00	3,901,000,000.00	210,520,000.00	250,284,500.00	6.4%	3,650,715,500.00
055100000000	Ministry for Local Government and Emirate Affairs	594,389,477.28	594,389,477.28	33,409,046.92	63,347,418.92	10.7%	531,042,058.36
055100100100	Ministry for Local Government	89,389,477.28	89,389,477.28	-	-	0.0%	89,389,477.28
055100300100	Department of Community Development	505,000,000.00	505,000,000.00	33,409,046.92	63,347,418.92	12.5%	441,652,581.08
053900000000	Ministry of Youth and Sports Development	8,863,858,491.00	8,863,858,491.00	651,281,946.04	742,739,746.04	8.4%	8,121,118,744.96
053900100100	Ministry of Youth and Sports Development	4,626,858,491.00	4,626,858,491.00	521,417,746.04	546,842,246.04	11.8%	4,080,016,244.96
053900300100	Katsina State Sports Council	437,000,000.00	437,000,000.00	36,450,000.00	98,653,300.00	22.6%	338,346,700.00
053900400100	State Emergency Management Agency (SEMA)	3,800,000,000.00	3,800,000,000.00	93,414,200.00	97,244,200.00	2.6%	3,702,755,800.00

Table 8: Other Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	44,916,788,205.31	44,916,788,205.31	14,925,680,205.51	23,605,297,137.12	52.6%	21,311,491,068.19
010000000000	ADMINISTRATIVE SECTOR	5,117,541,205.48	5,117,541,205.48	1,507,899,809.67	1,559,014,559.01	30.5%	3,558,526,646.47
011200000000	Katsina State House of Assembly	170,000,000.00	170,000,000.00	28,333,333.33	70,833,332.67	41.7%	99,166,667.33
011200300100	Katsina State House of Assembly	170,000,000.00	170,000,000.00	28,333,333.33	70,833,332.67	41.7%	99,166,667.33
012300000000	Ministry of Information and Culture	395,985,525.00	395,985,525.00	-	-	0.0%	395,985,525.00
012300160100	Department of Political Affairs	400,000.00	400,000.00	-	-	0.0%	400,000.00
012300300100	Katsina State Television Authority (KTTV)	88,000,000.00	88,000,000.00	-	-	0.0%	88,000,000.00
012300400100	Katsina State Radio	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
012301500100	History and Culture Bureau	7,585,525.00	7,585,525.00	-	-	0.0%	7,585,525.00
012400000000	Ministry of Internal Security and Home Affairs	7,400,000.00	7,400,000.00	-	-	0.0%	7,400,000.00
012400100100	Ministry of Internal Security and Home Affairs	7,400,000.00	7,400,000.00	-	-	0.0%	7,400,000.00
012500000000	Governor's Office (Head of Civil Service of the State (HOCSS))	691,751,680.48	691,751,680.48	-	200,000.00	0.0%	691,551,680.48
012500500100	Department of Establishment, Pension and Training	1,200,000.00	1,200,000.00	-	200,000.00	16.7%	1,000,000.00
012500600100	Katsina State Pension Commission	690,551,680.48	690,551,680.48	-	-	0.0%	690,551,680.48
016300000000	Ministry of Religious Affairs	3,852,404,000.00	3,852,404,000.00	1,479,566,476.34	1,487,981,226.34	38.6%	2,364,422,773.66
016300200100	Arabic and Islamic Education Bureau	27,329,000.00	27,329,000.00	-	-	0.0%	27,329,000.00
016300300100	Pilgrims Welfare Board	3,825,075,000.00	3,825,075,000.00	1,479,566,476.34	1,487,981,226.34	38.9%	2,337,093,773.66
020000000000	ECONOMIC SECTOR	32,097,639,035.33	32,097,639,035.33	12,469,729,658.72	20,959,520,280.99	65.3%	11,138,118,754.34
022000000000	Ministry of Finance	25,287,679,083.64	25,287,679,083.64	9,056,035,906.09	17,544,826,529.36	69.4%	7,742,852,554.28
022000700100	Office of the Accountant-General	21,172,679,083.64	21,172,679,083.64	7,921,018,741.95	15,824,468,926.30	74.7%	5,348,210,157.34
022000800100	Katsina State Internal Revenue Service (KTIIRS)	4,115,000,000.00	4,115,000,000.00	1,135,017,164.14	1,720,357,603.06	41.8%	2,394,642,396.94
023800000000	Ministry of Budget and Economic Planning	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
023800100100	Ministry of Budget and Economic Planning	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
026000000000	Ministry of Lands and Physical Planning	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
026011000100	Katsina State Urban and Regional Planning Board (KURPB)	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
027200000000	Department of Labour and Productivity	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
027200100100	Department of Labour and Productivity	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
023400000000	Ministry of Works, Housing and Transport	5,764,369,212.69	5,764,369,212.69	2,970,565,257.36	2,971,565,256.36	51.6%	2,792,803,956.33
023400100100	Ministry of Works, Housing and Transport	8,000,000.00	8,000,000.00	999,999.00	1,999,998.00	25.0%	6,000,002.00
023400200100	Katsina State Transport Authority (KTSTA)	5,539,369,212.69	5,539,369,212.69	2,969,565,258.36	2,969,565,258.36	53.6%	2,569,803,954.33
023400400100	Katsina State Road Maintenance Management Agency (KASROMA)	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
023400600100	Katsina State Safety and Road Traffic Authority (KASSAROTA)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
025200000000	Ministry of Water Resources	755,590,739.00	755,590,739.00	443,128,495.27	443,128,495.27	58.6%	312,462,243.73
025200200100	Katsina State Water Board	755,590,739.00	755,590,739.00	443,128,495.27	443,128,495.27	58.6%	312,462,243.73
030000000000	LAW & JUSTICE SECTOR	15,290,000.00	15,290,000.00	614,250.00	11,228,500.00	73.4%	4,061,500.00
032600000000	Ministry of Justice	15,290,000.00	15,290,000.00	614,250.00	11,228,500.00	73.4%	4,061,500.00
032600100100	Ministry of Justice	15,290,000.00	15,290,000.00	614,250.00	11,228,500.00	73.4%	4,061,500.00
050000000000	SOCIAL SECTOR	7,686,317,964.50	7,686,317,964.50	947,436,487.12	1,075,533,797.12	14.0%	6,610,784,167.38
051700000000	Ministry of Basic and Secondary Education	766,450,000.00	766,450,000.00	-	104,258,092.00	13.6%	662,191,908.00
051700100100	Ministry of Basic and Secondary Education	600,000,000.00	600,000,000.00	-	99,239,622.00	16.5%	500,760,378.00
051705300100	Science and Technical Education Board	81,450,000.00	81,450,000.00	-	5,018,470.00	6.2%	76,431,530.00
051705400100	Teachers Service Board	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
056700000000	Ministry of Higher, Technical and Vocational Education	2,106,582,431.00	2,106,582,431.00	784,758,971.06	786,412,721.06	37.3%	1,320,169,709.94
056700100100	Ministry of Higher, Technical and Vocational Education	6,615,000.00	6,615,000.00	1,653,750.00	3,307,500.00	50.0%	3,307,500.00
056701700100	Yusufu Bala Usman College of Education and Legal Studies, Daura	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
056701800100	Hassan Usman Katsina Polytechnic	322,411,631.00	322,411,631.00	47,371,672.26	47,371,672.26	14.7%	275,039,958.74
056701900100	Isa Kaita College of Education, Dutsin-Ma	399,928,800.00	399,928,800.00	-	-	0.0%	399,928,800.00
056702100100	Umaru Musa Yaradua University, Katsina	1,093,000,000.00	1,093,000,000.00	735,733,548.80	735,733,548.80	67.3%	357,266,451.20
056705600100	Katsina State Scholarship Board	17,956,000.00	17,956,000.00	-	-	0.0%	17,956,000.00
056700700100	Katsina State Institute of Technology and Management (KTSITM)	146,671,000.00	146,671,000.00	-	-	0.0%	146,671,000.00
056800000000	Ministry for Rural and Social Development	1,200,000.00	1,200,000.00	300,000.00	600,000.00	50.0%	600,000.00
056800100100	Ministry for Rural and Social Development	1,200,000.00	1,200,000.00	300,000.00	600,000.00	50.0%	600,000.00
052100000000	Ministry of Health	4,447,344,200.50	4,447,344,200.50	78,756,240.06	78,756,240.06	1.8%	4,368,587,960.44
052100200100	Contributory Health Care Management Agency	152,000,000.00	152,000,000.00	50,000,000.00	50,000,000.00	32.9%	102,000,000.00
052100300100	State Primary Health Care Agency	1,211,787,460.50	1,211,787,460.50	-	-	0.0%	1,211,787,460.50
052110200100	Hospital Services Management Board (HSMB)	2,730,000,000.00	2,730,000,000.00	4,130,000.00	4,130,000.00	0.2%	2,725,870,000.00
052110400100	College of Nursing and Midwifery	92,471,740.00	92,471,740.00	21,994,735.00	21,994,735.00	23.8%	70,477,005.00
052110600100	College of Health Sciences	109,585,000.00	109,585,000.00	2,631,505.06	2,631,505.06	2.4%	106,953,494.94
052111400100	Drugs and Medical Supply Agency	151,500,000.00	151,500,000.00	-	-	0.0%	151,500,000.00
053500000000	Ministry of Environment	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
053501600100	State Environmental Protection and Sanitation Agency (SEPA)	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
055100000000	Ministry for Local Government and Emirate Affairs	5,808,000.00	5,808,000.00	960,000.00	1,920,000.00	33.1%	3,888,000.00
055100300100	Department of Community Development	5,808,000.00	5,808,000.00	960,000.00	1,920,000.00	33.1%	3,888,000.00
053900000000	Ministry of Youth and Sports Development	320,000,000.00	320,000,000.00	82,115,498.00	103,040,966.00	32.2%	216,959,034.00
053900100100	Ministry of Youth and Sports Development	300,000,000.00	300,000,000.00	82,115,498.00	103,040,966.00	34.3%	196,959,034.00
053900300100	Katsina State Sports Council	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	897,865,078,282.05	897,865,078,282.05	116,340,229,621.38	203,764,547,752.33	22.7%	694,100,530,529.72
2	EXPENDITURES	171,563,514,283.91	171,563,514,283.91	41,300,158,306.87	73,648,314,946.84	42.9%	97,915,199,337.07
21	PERSONNEL COST	76,821,443,653.75	76,821,443,653.75	16,809,786,104.84	31,115,048,722.18	40.5%	45,706,394,931.57
2101	SALARY	55,502,712,775.37	55,502,712,775.37	11,341,611,959.17	23,113,547,114.78	41.6%	32,389,165,660.60
210101	SALARIES AND WAGES	55,502,712,775.37	55,502,712,775.37	11,341,611,959.17	23,113,547,114.78	41.6%	32,389,165,660.60
21010101	SALARY	45,724,266,294.78	45,724,266,294.78	10,320,894,197.32	21,333,460,670.16	46.7%	24,390,805,624.63
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,184,472,415.65	3,184,472,415.65	694,869,988.44	1,304,476,806.11	41.0%	1,879,995,609.54
21010104	WAGES OF ADHOC STAFF	548,426,952.00	548,426,952.00	120,015,298.30	269,777,163.40	49.2%	278,649,788.60
21010106	SALARY FOR NEW RECRUITMENT	6,045,547,112.94	6,045,547,112.94	205,832,475.11	205,832,475.11	3.4%	5,839,714,637.83
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,899,041,705.08	2,899,041,705.08	981,253,159.93	1,261,700,575.55	43.5%	1,637,341,129.54
210201	ALLOWANCES	2,482,728,135.08	2,482,728,135.08	902,253,160.93	1,103,700,577.55	44.5%	1,379,027,557.54
21020104	FURNITURE ALLOWANCE	3,150,000.00	3,150,000.00	-	-	0.0%	3,150,000.00
21020108	SEVERANCE ALLOWANCE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
21020109	OTHER ALLOWANCES	97,824,000.00	97,824,000.00	29,900,000.00	76,040,000.00	77.7%	21,784,000.00
21020111	FRIDAY IMAMS ALLOWANCES	9,600,000.00	9,600,000.00	2,400,000.00	5,600,000.00	58.3%	4,000,000.00
21020112	EARNED ACADEMIC ALLOWANCES	867,937,790.87	867,937,790.87	433,968,895.44	433,968,895.44	50.0%	433,968,895.44
21020113	FACILITATORS/INSTRUCTORS/TRAINERS ALLOWANCES	162,204,000.00	162,204,000.00	34,778,140.00	89,119,658.00	54.9%	73,084,342.00
21020114	STUDENTS ALLOWANCES	632,835,784.21	632,835,784.21	364,586,392.35	405,868,392.35	64.1%	226,967,391.86
21020115	INTERNSHIP ALLOWANCES	600,000,000.00	600,000,000.00	17,983,733.14	49,619,631.76	8.3%	550,380,368.24
21020116	PART TIME ALLOWANCES	59,176,560.00	59,176,560.00	18,636,000.00	43,484,000.00	73.5%	15,692,560.00
210202	SOCIAL CONTRIBUTIONS	416,313,570.00	416,313,570.00	78,999,999.00	157,999,998.00	38.0%	258,313,572.00
21020207	2.5% CRF CONTRIBUTION TO LGAs PENSION	416,313,570.00	416,313,570.00	78,999,999.00	157,999,998.00	38.0%	258,313,572.00
2103	SOCIAL BENEFITS	18,419,689,173.30	18,419,689,173.30	4,486,920,985.75	6,739,801,031.86	36.6%	11,679,888,141.44
210301	SOCIAL BENEFITS	18,419,689,173.30	18,419,689,173.30	4,486,920,985.75	6,739,801,031.86	36.6%	11,679,888,141.44
21030101	GRATUITY	6,869,689,173.30	6,869,689,173.30	2,060,604,588.49	2,060,604,588.49	30.0%	4,809,084,584.81
21030102	PENSION	11,500,000,000.00	11,500,000,000.00	2,426,316,397.26	4,679,196,443.37	40.7%	6,820,803,556.63
21030104	PAYMENT OF BENEFITS TO PAST GOVERNORS/DEPUTY GOVERNORS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22	OTHER RECURRENT COSTS	94,742,070,630.16	94,742,070,630.16	24,490,372,202.03	42,533,266,224.66	44.9%	52,208,804,405.50
2202	OVERHEAD COST	49,825,282,424.85	49,825,282,424.85	9,564,691,996.52	18,927,969,087.54	38.0%	30,897,313,337.31
220201	TRAVEL & TRANSPORT - GENERAL	5,369,271,991.40	5,369,271,991.40	736,707,740.14	1,549,547,720.12	28.9%	3,819,724,271.28
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	115,448,097.40	115,448,097.40	15,843,221.00	30,995,442.00	26.8%	84,452,655.40
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	494,123,894.00	494,123,894.00	102,722,054.63	193,135,112.61	39.1%	300,988,781.39
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	609,700,000.00	609,700,000.00	-	9,735,600.00	1.6%	599,964,400.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,070,000,000.00	1,070,000,000.00	35,725,000.00	53,320,430.00	5.0%	1,016,679,570.00
22020105	LOCAL TRAVEL & TRANSPORT: H.E.	1,900,000,000.00	1,900,000,000.00	443,857,050.51	849,876,721.51	44.7%	1,050,123,278.49
22020106	INTERNATIONAL TRAVEL & TRANSPORT: H.E.	1,150,000,000.00	1,150,000,000.00	129,077,614.00	403,001,614.00	35.0%	746,998,386.00
22020107	STUDENT EXCHANGE TRAVELLING EXPENSES	30,000,000.00	30,000,000.00	9,482,800.00	9,482,800.00	31.6%	20,517,200.00
220202	UTILITIES - GENERAL	2,433,215,956.00	2,433,215,956.00	44,420,033.72	818,688,859.95	33.6%	1,614,527,096.05
22020201	ELECTRICITY CHARGES	2,271,400,000.00	2,271,400,000.00	14,605,850.72	759,194,049.63	33.4%	1,512,205,950.37
22020202	TELEPHONE CHARGES	3,212,648.00	3,212,648.00	590,163.00	1,180,326.00	36.7%	2,032,322.00
22020203	INTERNET ACCESS CHARGES	58,266,308.00	58,266,308.00	6,575,520.00	13,017,484.32	22.3%	45,248,823.68
22020204	DSTV SUBSCRIPTION CHARGES	960,000.00	960,000.00	135,000.00	270,000.00	28.1%	690,000.00
22020205	WATER RATES	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
22020206	SEWAGE CHARGES	54,000.00	54,000.00	13,500.00	27,000.00	50.0%	27,000.00
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL	1,323,000.00	1,323,000.00	-	-	0.0%	1,323,000.00
22020212	WATER SUPPLY CHARGES (PSP)	90,000,000.00	90,000,000.00	22,500,000.00	45,000,000.00	50.0%	45,000,000.00

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
220203	MATERIALS & SUPPLIES - GENERAL	4,390,691,255.19	4,390,691,255.19	395,293,860.65	1,002,326,995.55	22.8%	3,388,364,259.64
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,438,006,305.40	1,438,006,305.40	107,983,190.99	193,551,481.98	13.5%	1,244,454,823.42
22020302	BOOKS	6,958,612.00	6,958,612.00	364,653.00	729,306.00	10.5%	6,229,306.00
22020303	NEWSPAPERS	3,575,364.00	3,575,364.00	433,281.00	481,002.00	13.5%	3,094,362.00
22020304	MAGAZINES & PERIODICALS	9,461,388.00	9,461,388.00	2,156,597.00	4,313,193.99	45.6%	5,148,194.01
22020305	PRINTING OF NON SECURITY DOCUMENTS	127,158,010.68	127,158,010.68	18,224,999.99	53,366,499.98	42.0%	73,791,510.70
22020306	PRINTING OF SECURITY DOCUMENTS	22,000,000.00	22,000,000.00	624,999.99	1,249,999.98	5.7%	20,750,000.02
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	272,089,692.00	272,089,692.00	44,928,514.99	62,110,428.98	22.8%	209,979,263.02
22020308	FIELD & CAMPING MATERIALS SUPPLIES	440,988.00	440,988.00	110,247.00	220,494.00	50.0%	220,494.00
22020309	UNIFORMS/ROBES & OTHER CLOTHING	275,129,085.00	275,129,085.00	75,410,975.00	183,981,950.00	66.9%	91,147,135.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	19,452,190.00	19,452,190.00	4,567,992.00	9,135,984.00	47.0%	10,316,206.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,169,584,620.11	2,169,584,620.11	134,488,409.70	486,186,654.65	22.4%	1,683,397,965.46
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	9,000,000.00	9,000,000.00	5,000,000.00	5,000,000.00	55.6%	4,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
22020318	DEMONSTRATION MATERIALS/CONSUMABLES	4,000,000.00	4,000,000.00	999,999.99	1,999,999.98	50.0%	2,000,000.02
22020319	HOLLY BOOKS	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020320	EXTENSION & SERVICES MATERIALS	17,335,000.00	17,335,000.00	-	-	0.0%	17,335,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,894,527,266.38	3,894,527,266.38	609,277,874.65	1,230,741,831.27	31.6%	2,663,785,435.11
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	636,173,541.00	636,173,541.00	151,343,305.41	295,141,974.83	46.4%	341,031,566.17
22020402	MAINTENANCE OF OFFICE FURNITURE	28,726,392.80	28,726,392.80	6,590,968.98	13,181,937.96	45.9%	15,544,454.84
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	268,331,324.00	268,331,324.00	94,918,439.91	132,568,746.40	49.4%	135,762,577.60
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	688,080,009.40	688,080,009.40	128,527,551.27	305,617,101.87	44.4%	382,462,907.53
22020405	MAINTENANCE OF PLANTS/GENERATORS	349,597,300.00	349,597,300.00	12,324,325.00	24,648,650.00	7.1%	324,948,650.00
22020406	OTHER MAINTENANCE SERVICES	583,012,136.00	583,012,136.00	81,321,461.90	149,257,047.00	25.6%	433,755,089.00
22020410	MAINTENANCE OF STREET LIGHTINGS	22,221,430.52	22,221,430.52	-	22,221,430.52	0.0%	22,221,430.52
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	47,382,988.00	47,382,988.00	10,318,947.00	20,979,894.00	44.3%	26,403,094.00
22020414	MAINTENANCE OF BOREHOLE	1,545,500.00	1,545,500.00	385,875.00	771,750.00	49.9%	773,750.00
22020415	MAINTENANCE OF GOVERNMENT BUILDINGS/OTHER STATIONS	39,410,000.00	39,410,000.00	1,102,500.00	2,205,000.00	5.6%	37,205,000.00
22020416	MAINTENANCE OF ZONAL/UNITS/OTHER OFFICES	63,253,350.00	63,253,350.00	5,072,439.00	11,059,077.00	17.5%	52,194,273.00
22020417	MAINTENANCE OF ELECTRICITY/SOLAR SYSTEM	94,500,000.00	94,500,000.00	1,125,000.00	2,250,000.00	2.4%	92,250,000.00
22020418	MAINTENANCE OF LIVESTOCK/FARMS	6,666,666.66	6,666,666.66	1,666,666.65	3,333,333.30	50.0%	3,333,333.36
22020419	MAINTENANCE OF GRAZING ROUTES/RESERVES/PASTURE	6,799,000.00	6,799,000.00	1,431,999.99	2,863,999.98	42.1%	3,935,000.02
22020420	MAINTENANCE OF RECREATIONAL FACILITIES/STADIUM	7,919,988.00	7,919,988.00	1,979,997.00	3,959,994.00	50.0%	3,959,994.00
22020421	MAINTENANCE OF WATER SCHEMES	7,600,000.00	7,600,000.00	1,524,999.00	3,049,998.00	40.1%	4,550,002.00
22020423	JANITORIAL SERVICES	1,030,000,000.00	1,030,000,000.00	107,371,591.54	255,309,712.93	24.8%	774,690,287.07
22020424	MAINTENANCE OF MEDICAL/LAB EQUIPMENT	3,300,000.00	3,300,000.00	750,000.00	1,500,000.00	45.5%	1,800,000.00
22020429	MAINTENANCE OF SCHOOLS	6,000,000.00	6,000,000.00	1,269,897.00	2,539,794.00	42.3%	3,460,206.00
22020430	MULTI-PURPOSE/WOMEN/YOUTH/TRAINING CENTRES OPERATIONAL COSTS	1,007,640.00	1,007,640.00	251,910.00	503,820.00	50.0%	503,820.00
22020435	MAINTENANCE OF e-LIBRARY	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220205	TRAINING - GENERAL	3,026,699,940.82	3,026,699,940.82	313,090,427.07	418,816,219.89	13.8%	2,607,883,720.93
22020501	LOCAL TRAINING	1,029,207,017.84	1,029,207,017.84	62,065,389.41	109,758,454.75	10.7%	919,448,563.09
22020502	INTERNATIONAL TRAINING	438,280,000.00	438,280,000.00	9,256,151.00	62,348,880.48	14.2%	375,931,119.52
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	1,463,595,522.98	1,463,595,522.98	241,768,886.66	246,708,886.66	16.9%	1,216,886,636.32
22020504	CONFERENCES/SEMINARS & WORKSHOP-INTERNATIONAL	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
22020505	MANAGEMENT COURSES AT PUBLIC SERVICE TRAINING INSTITUTE(PSTI)	617,400.00	617,400.00	-	-	0.0%	617,400.00
220206	OTHER SERVICES - GENERAL	5,636,514,169.14	5,636,514,169.14	1,146,605,826.00	2,350,178,007.00	41.7%	3,286,336,162.14
22020601	SECURITY SERVICES	957,080,577.14	957,080,577.14	212,432,262.99	480,076,189.98	50.2%	477,004,387.16
22020603	RESIDENTIAL RENT	107,520,576.00	107,520,576.00	17,492,789.01	20,742,789.02	19.3%	86,777,786.98
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,570,000,000.00	4,570,000,000.00	916,202,520.00	1,848,402,520.00	40.4%	2,721,597,480.00
22020605	CLEANING & FUMIGATION SERVICES	1,913,016.00	1,913,016.00	478,254.00	956,508.00	50.0%	956,508.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,398,575,741.69	2,398,575,741.69	423,462,467.30	753,673,230.27	31.4%	1,644,902,511.42
22020701	FINANCIAL CONSULTING	74,802,500.00	74,802,500.00	3,727,500.02	7,455,000.04	10.0%	67,347,499.96
22020702	INFORMATION TECHNOLOGY CONSULTING	4,974,986.80	4,974,986.80	625,000.00	1,249,999.67	25.1%	3,724,987.13
22020703	LEGAL SERVICES	703,267,373.55	703,267,373.55	109,600,450.00	201,250,950.00	28.6%	502,016,423.55
22020707	AGRICULTURAL CONSULTING	1,758,484.00	1,758,484.00	439,620.99	879,241.98	50.0%	879,242.02
22020708	MEDICAL CONSULTING	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22020709	AUDITING OF ACCOUNTS	70,000,000.00	70,000,000.00	35,821,750.00	35,821,750.00	51.2%	34,178,250.00
22020711	MEDIA RELATION SERVICES	680,981,034.76	680,981,034.76	193,924,370.00	392,260,736.00	57.6%	288,720,298.76
22020712	OTHER CONSULTING SERVICES	553,065,577.25	553,065,577.25	53,500,449.00	79,108,898.00	14.3%	473,956,678.25
22020713	GUIDANCE AND COUNSELING SERVICES	178,713,333.33	178,713,333.33	1,288,327.32	2,576,654.64	1.4%	176,136,678.69
22020714	STATE WITNESS & PREROGATIVE OF MERCY	70,000,000.00	70,000,000.00	24,399,999.97	32,799,999.94	46.3%	37,200,000.06
22020716	BUSINESS DEVELOPMENT SERVICES	35,472,452.00	35,472,452.00	-	-	0.0%	35,472,452.00
22020717	EXTERNAL AUDIT SERVICES	10,540,000.00	10,540,000.00	135,000.00	270,000.00	2.6%	10,270,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,527,682,243.80	1,527,682,243.80	405,160,184.51	666,076,732.36	43.6%	861,605,511.44
22020801	MOTOR VEHICLE FUEL COST	1,095,805,992.80	1,095,805,992.80	329,584,639.00	513,860,111.33	46.9%	581,945,881.47
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,540,000.00	5,540,000.00	402,300.00	804,600.00	14.5%	4,735,400.00
22020803	PLANT / GENERATOR FUEL COST	426,336,251.00	426,336,251.00	75,173,245.51	151,412,021.02	35.5%	274,924,229.98

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
220209	FINANCIAL CHARGES - GENERAL	925,830,636.94	925,830,636.94	-	155,293,593.20	16.8%	770,537,043.74
22020902	INSURANCE PREMIUM	925,830,636.94	925,830,636.94	-	155,293,593.20	16.8%	770,537,043.74
220210	MISCELLANEOUS EXPENSES GENERAL	20,222,273,223.49	20,222,273,223.49	5,490,673,582.48	9,982,625,897.93	49.4%	10,239,647,325.56
22021001	REFRESHMENT & MEALS	696,400,958.66	696,400,958.66	281,467,444.45	432,444,220.55	62.1%	263,956,738.11
22021002	HONORARIUM & SITTING ALLOWANCE	378,928,524.00	378,928,524.00	48,188,351.33	91,727,809.34	24.2%	287,200,714.66
22021003	PUBLICITY & ADVERTISEMENTS	1,566,912,601.22	1,566,912,601.22	383,812,050.42	653,982,275.10	41.7%	912,930,326.12
22021004	MEDICAL EXPENSES-LOCAL	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00
22021006	POSTAGES & COURIER SERVICES	22,200,000.00	22,200,000.00	3,990,664.67	8,064,662.33	36.3%	14,135,337.67
22021007	WELFARE PACKAGES	268,610,372.00	268,610,372.00	8,150,088.99	22,380,177.98	8.3%	246,230,194.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	187,884,005.00	187,884,005.00	2,940,838.50	21,859,188.00	11.6%	166,024,817.00
22021009	SPORTING ACTIVITIES	71,792,503.00	71,792,503.00	2,651,874.00	32,887,898.00	45.8%	38,904,605.00
22021010	DIRECT TEACHING & LABORATORY COST	12,200,000.00	12,200,000.00	6,800,000.00	8,600,000.00	70.5%	3,600,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	123,017,480.00	123,017,480.00	31,192,500.00	65,425,000.00	53.2%	57,592,480.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	270,000,000.00	270,000,000.00	-	70,000,000.00	25.9%	200,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT	940,000,000.00	940,000,000.00	10,689,802.00	17,044,044.00	1.8%	922,955,956.00
22021042	RECURRENT ADJUSTMENT	8,404,200,000.00	8,404,200,000.00	3,380,291,098.88	6,573,971,557.88	78.2%	1,830,228,442.12
22021048	ANTI-CORRUPTION OPERATIONAL EXPENSES	3,600,000.00	3,600,000.00	-	-	0.0%	3,600,000.00
22021050	MEDICAL EXPENSES-INTERNATIONAL	500,000,000.00	500,000,000.00	37,445,718.00	77,445,718.00	15.5%	422,554,282.00
22021052	SPECIAL DAYS/CELEBRATIONS	454,210,271.40	454,210,271.40	328,789,399.75	337,986,023.89	74.4%	116,224,247.51
22021053	STATE GUEST HOTEL ACCOMMODATION	300,000,000.00	300,000,000.00	45,441,310.18	62,446,747.68	20.8%	237,553,252.32
22021055	COMPETITIONS EXPENSES	32,840,334.00	32,840,334.00	6,275,400.00	13,530,800.00	41.2%	19,309,534.00
22021056	SCHOOLS EXAMINATION EXPENSES	8,000,000.00	8,000,000.00	6,250,000.00	6,250,000.00	78.1%	1,750,000.00
22021058	CONFLICT/DISPUTE MANAGEMENT	80,000,000.00	80,000,000.00	13,333,333.33	33,333,332.67	41.7%	46,666,667.33
22021060	MONITORING AND EVALUATION	955,320,000.00	955,320,000.00	65,059,999.99	127,619,999.98	13.4%	827,700,000.02
22021061	Valedictory/Graduation /Induction/Send Forth Ceremonies	6,259,976.00	6,259,976.00	314,994.00	629,988.00	10.1%	5,629,988.00
22021062	Summits/Trade Fair	78,000,000.00	78,000,000.00	-	1,667,500.00	2.1%	76,332,500.00
22021065	QUALITY ASSURANCE SERVICES	81,602,864.00	81,602,864.00	8,271,265.00	26,660,830.00	32.7%	54,942,034.00
22021066	INTERPRETOR ALLOWANCES	10,000,000.00	10,000,000.00	1,580,000.00	2,030,000.00	20.3%	7,970,000.00
22021067	SPONSOR OF DA'AWA/TAFSIR PROGRAMME	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22021068	JOINT TASK FORCE OPERATION	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
22021069	INTELLIGENCE SOURCING	7,576,720.73	7,576,720.73	-	-	0.0%	7,576,720.73
22021070	ORPHANAGE RUNNING COSTS	62,988.00	62,988.00	15,747.00	31,494.00	50.0%	31,494.00
22021071	YOUTH VANGUARD STIPEND	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22021072	COMMITTEE EXPENSES	1,104,740,000.00	1,104,740,000.00	237,197,661.67	486,032,661.66	44.0%	618,707,338.34
22021073	REPATRIATION EXPENSES	840,000.00	840,000.00	135,000.00	270,000.00	32.1%	570,000.00
22021074	PLAYERS TRAINING AND DEVIANT EXPENSES	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
22021076	UPKEEPING OF SOCIAL DEVELOPMENT TRAINING CENTERS	600,000.00	600,000.00	150,000.00	300,000.00	50.0%	300,000.00
22021077	REMAND/REHAB/REFORMATORY CENTRES RUNNING COSTS	84,925,020.00	84,925,020.00	-	9,054,170.00	10.7%	75,870,850.00
22021078	CHILDREN/DESTITUTE HOME	10,000,000.00	10,000,000.00	-	1,666,666.66	16.7%	8,333,333.34
22021080	MULTI-PURPOSE/YOUTH/TRAINING CENTRES OPERATIONAL COSTS	31,500,000.00	31,500,000.00	2,637,072.00	8,524,143.00	27.1%	22,975,857.00
22021081	ACCREDITATION/ REACCREDITATION	49,840,348.70	49,840,348.70	29,000,000.00	29,000,000.00	58.2%	20,840,348.70
22021082	EMERGENCY RESPONSES	291,670,000.00	291,670,000.00	10,417,500.00	20,835,000.00	7.1%	270,835,000.00
22021085	LEGISLATIVE DUTY ALLOWANCE	130,500,000.00	130,500,000.00	-	-	0.0%	130,500,000.00
22021086	UPKEEP FOR COS, DCOS, PPS, SSA, SA & OTHER AIDES	215,000,000.00	215,000,000.00	40,683,558.10	89,023,558.10	41.4%	125,976,441.90
22021089	COMMUNITY OUTREACH/POLITICAL ACTIVITIES	1,133,902,516.36	1,133,902,516.36	26,027,022.24	68,054,044.48	6.0%	1,065,848,471.88
22021091	INSPECTION & VERIFICATION	313,303,228.42	313,303,228.42	24,458,891.98	40,186,393.96	12.8%	273,116,834.46
22021092	GENERAL LABOUR EXPENSES	966,000,000.00	966,000,000.00	414,640,000.00	483,410,000.67	50.0%	482,589,999.33
22021093	CABINET EXPENSES	50,000,000.00	50,000,000.00	7,249,998.00	17,999,996.00	36.0%	32,000,004.00
22021096	SHARIA IMPLEMENTATION, ZAKKAT & WAQAF EXPENSES	500,000.00	500,000.00	124,998.00	249,996.00	50.0%	250,004.00
22021097	NACOFED & FAAC EXPENSES	76,832,512.00	76,832,512.00	25,000,000.00	40,000,000.00	52.1%	36,832,512.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,150,513,740.00	1,150,513,740.00	212,112,495.00	672,110,720.00	58.4%	478,403,020.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,150,513,740.00	1,150,513,740.00	212,112,495.00	672,110,720.00	58.4%	478,403,020.00
22040105	GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT	45,898,000.00	45,898,000.00	3,982,497.00	8,164,994.00	17.8%	37,733,006.00
22040109	GRANTS TO COMMUNITIES/NGOS	831,829,000.00	831,829,000.00	171,884,498.00	578,644,726.00	69.6%	253,184,274.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	8,015,000.00	8,015,000.00	1,653,750.00	3,307,500.00	41.3%	4,707,500.00
22040114	GRANTS TO LABOUR/INDUSTRIAL UNIONS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22040116	GRANTS TO FEDERAL GOVERNMENT AGENCIES	244,771,740.00	244,771,740.00	34,591,750.00	81,993,500.00	33.5%	162,778,240.00
2205	SUBSIDIES GENERAL	4,511,450,000.00	4,511,450,000.00	1,483,696,476.34	1,596,369,318.34	35.4%	2,915,080,681.66
220501	SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS	4,511,450,000.00	4,511,450,000.00	1,483,696,476.34	1,596,369,318.34	35.4%	2,915,080,681.66
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	3,800,000,000.00	3,800,000,000.00	1,479,566,476.34	1,487,981,226.34	39.2%	2,312,018,773.66
22050110	EXAMS FEES SUBSIDY	71,450,000.00	71,450,000.00	4,130,000.00	4,130,000.00	5.8%	67,320,000.00
22050111	SECONDARY SCHOOL STUDENTS SUBSIDY	640,000,000.00	640,000,000.00	-	104,258,092.00	16.3%	535,741,908.00

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2206	PUBLIC DEBT CHARGES	20,426,679,083.64	20,426,679,083.64	7,795,549,743.95	15,274,655,170.30	74.8%	5,152,023,913.34
220601	FOREIGN INTEREST / DISCOUNT	1,150,501,396.91	1,150,501,396.91	554,524,360.46	1,109,048,720.93	96.4%	41,452,675.98
22060101	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWINGS	1,150,501,396.91	1,150,501,396.91	554,524,360.46	1,109,048,720.93	96.4%	41,452,675.98
220602	DOMESTIC INTEREST / DISCOUNT	850,000,000.00	850,000,000.00	212,500,000.00	425,000,000.00	50.0%	425,000,000.00
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	850,000,000.00	850,000,000.00	212,500,000.00	425,000,000.00	50.0%	425,000,000.00
220603	FOREIGN PRINCIPAL	9,076,177,686.73	9,076,177,686.73	4,691,025,383.49	9,065,606,449.37	99.9%	10,571,237.36
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	9,076,177,686.73	9,076,177,686.73	4,691,025,383.49	9,065,606,449.37	99.9%	10,571,237.36
220604	DOMESTIC PRINCIPAL	9,350,000,000.00	9,350,000,000.00	2,337,500,000.00	4,675,000,000.00	50.0%	4,675,000,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	9,350,000,000.00	9,350,000,000.00	2,337,500,000.00	4,675,000,000.00	50.0%	4,675,000,000.00
2207	TRANSFERS-PAYMENT	18,658,145,381.67	18,658,145,381.67	5,405,988,156.89	5,991,328,595.81	32.1%	12,666,816,785.86
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	18,658,145,381.67	18,658,145,381.67	5,405,988,156.89	5,991,328,595.81	32.1%	12,666,816,785.86
22070106	TRANSFER TO INTERNAL REVENUE SERVICES	4,115,000,000.00	4,115,000,000.00	1,135,017,164.14	1,720,357,603.06	41.8%	2,394,642,396.94
22070107	RETAINED EARNINGS OF ACADEMIC INSTITUTIONS AND PARASTATALS	14,543,145,381.67	14,543,145,381.67	4,270,970,992.75	4,270,970,992.75	29.4%	10,272,174,388.92
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	170,000,000.00	170,000,000.00	28,333,333.33	70,833,332.67	41.7%	99,166,667.33
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	170,000,000.00	170,000,000.00	28,333,333.33	70,833,332.67	41.7%	99,166,667.33
22080104	ASSISTANCE/DONATIONS	170,000,000.00	170,000,000.00	28,333,333.33	70,833,332.67	41.7%	99,166,667.33
3	ASSETS (CAPITAL EXPENDITURE)	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
32	NON-CURRENT (FIXED) ASSETS	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	492,259,361,960.32	492,259,361,960.32	55,101,274,237.10	104,213,917,943.16	21.2%	388,045,444,017.16
320101	LAND & BUILDING - GENERAL	155,734,080,219.08	153,929,493,732.65	15,640,751,137.79	22,971,216,977.32	14.9%	130,958,276,755.33
32010101	LAND & BUILDINGS - ADMINISTRATIVE	12,950,275,074.35	11,145,688,587.92	1,081,644,071.18	2,259,403,077.41	20.3%	8,886,285,510.51
32010102	LAND & BUILDINGS - RESIDENTIAL	12,265,883,500.00	12,265,883,500.00	2,038,567,994.12	2,710,689,560.24	22.1%	9,555,193,939.76
32010104	OTHER STORAGE FACILITIES	844,057,500.00	844,057,500.00	-	-	0.0%	844,057,500.00
32010105	LAND AND BUILDING - SECURITY	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
32010150	LAND & BUILDINGS - HOSPITALS	35,689,537,268.82	35,689,537,268.82	5,661,443,403.17	7,674,267,266.86	21.5%	28,015,270,001.96
32010151	LAND & BUILDINGS - SCHOOLS	45,096,455,918.49	45,096,455,918.49	5,871,840,003.28	8,825,569,759.01	19.6%	36,270,886,159.48
32010152	LAND & BUILDINGS - LIBRARIES	1,414,943,664.98	1,414,943,664.98	-	-	0.0%	1,414,943,664.98
32010153	LAND & BUILDINGS - SPORTING FACILITIES	2,663,858,491.00	2,663,858,491.00	482,490,746.04	624,796,546.04	23.5%	2,039,061,944.96
32010154	LAND & BUILDINGS - MARKETS/PARKS	6,786,827,200.00	6,786,827,200.00	338,957,070.00	338,957,070.00	5.0%	6,447,870,130.00
32010155	LAND & BUILDINGS - AGRICULTURAL FACILITIES	37,741,538,945.88	37,741,538,945.88	165,807,850.00	537,533,697.76	1.4%	37,204,005,248.12
32010156	LAND & BUILDINGS - STUDIO/WORKSHOP	145,702,655.56	145,702,655.56	-	-	0.0%	145,702,655.56
320102	INFRASTRUCTURE - GENERAL	255,994,488,809.48	257,799,075,295.91	36,669,148,324.53	64,085,971,933.97	24.9%	193,713,103,361.94
32010202	ROADS & BRIDGES	103,999,594,683.27	105,804,181,169.70	21,486,459,134.63	35,692,280,849.16	33.7%	70,111,900,320.54
32010205	ZOOS, PARKS & RESERVES	608,000,000.00	608,000,000.00	183,104,000.00	183,104,000.00	30.1%	424,896,000.00
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	9,180,690,800.00	9,180,690,800.00	3,049,807,693.65	4,523,028,574.50	49.3%	4,657,662,225.50
32010207	ELECTRICITY TRANSMISSION NETWORK	31,006,474,684.74	31,006,474,684.74	7,289,142,840.60	11,708,061,521.05	37.8%	19,298,413,163.69
32010208	WATER DISTRIBUTION NETWORK	48,414,245,002.09	48,414,245,002.09	447,648,793.20	2,894,480,117.72	6.0%	45,519,764,884.37
32010209	SEWAGE/ DRAINAGE NETWORK	48,139,265,960.00	48,139,265,960.00	1,608,172,625.06	2,707,831,123.15	5.6%	45,431,434,836.85
32010210	DAMS	713,000,000.00	713,000,000.00	-	-	0.0%	713,000,000.00
32010211	SPECIALISED SECURITY EQUIPMENT (E.G. SATELLITE)	3,532,000,000.00	3,532,000,000.00	535,532,894.70	603,393,583.20	17.1%	2,928,606,416.80
32010212	MONUMENTS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
32010213	HERITAGE ASSETS	177,025,019.38	177,025,019.38	48,627,640.00	48,627,640.00	27.5%	128,397,379.38
32010214	BOREHOLES & OTHER WATER FACILITIES	9,796,334,040.00	9,796,334,040.00	1,957,152,702.69	5,603,164,525.19	57.2%	4,193,169,514.81
32010215	WASTE DISPOSAL EQUIPMENTS	327,858,620.00	327,858,620.00	63,500,000.00	122,000,000.00	37.2%	205,858,620.00
32010252	ROAD SIGNS & FURNITURE	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
320103	PLANT & MACHINERY - GENERAL	4,715,144,408.00	4,715,144,408.00	281,757,500.00	443,997,500.00	9.4%	4,271,146,908.00
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
32010302	INDUSTRIAL EQUIPMENT	500,144,408.00	500,144,408.00	-	-	0.0%	500,144,408.00
32010304	POWER PLANTS	2,650,000,000.00	2,650,000,000.00	260,790,000.00	423,030,000.00	16.0%	2,226,970,000.00
32010305	POWER GENERATING SETS	1,115,000,000.00	1,115,000,000.00	20,967,500.00	20,967,500.00	1.9%	1,094,032,500.00
320104	FIXED ASSETS - GENERAL	3,565,445,333.33	3,565,445,333.33	508,930,639.58	2,106,895,781.97	59.1%	1,458,549,551.36
32010405	MOTOR VEHICLES	3,565,445,333.33	3,565,445,333.33	508,930,639.58	2,106,895,781.97	59.1%	1,458,549,551.36
320105	OFFICE EQUIPMENT - GENERAL	8,642,067,757.47	8,642,067,757.47	175,199,080.00	188,793,080.00	2.2%	8,453,274,677.47
32010501	COMPUTERS	3,191,945,150.09	3,191,945,150.09	23,295,930.00	23,295,930.00	0.7%	3,168,649,220.09
32010502	PRINTERS	1,273,733,857.38	1,273,733,857.38	-	-	0.0%	1,273,733,857.38
32010508	PROJECTORS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
32010552	COMPUTER STORAGE DEVICES	200,000,000.00	200,000,000.00	90,000,000.00	90,000,000.00	45.0%	110,000,000.00
32010553	NETWORKING DEVICES/PERIPHERALS	3,330,000,000.00	3,330,000,000.00	61,903,150.00	61,903,150.00	1.9%	3,268,096,850.00
32010554	CAMERAS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
32010555	OTHER EQUIPMENTS	626,388,750.00	626,388,750.00	-	13,594,000.00	2.2%	612,794,750.00
320106	FURNITURE & FITTINGS - GENERAL	1,302,201,405.30	1,302,201,405.30	123,490,600.00	152,287,162.50	11.7%	1,149,914,242.80
32010601	CHAIRS	171,201,405.30	171,201,405.30	-	-	0.0%	171,201,405.30
32010602	TABLES	189,000,000.00	189,000,000.00	-	-	0.0%	189,000,000.00
32010603	SAFES/ FILE CABINETS/ CUPBOARDS	800,000,000.00	800,000,000.00	123,490,600.00	146,080,762.50	18.3%	653,919,237.50
32010652	OFFICE FURNITURE	142,000,000.00	142,000,000.00	-	6,206,400.00	4.4%	135,793,600.00
320109	SPECIALISED ASSETS-GENERAL	62,305,934,027.66	62,305,934,027.66	1,701,996,955.20	14,264,755,507.40	22.9%	48,041,178,520.26
32010902	POLICE/PARA-MILITARY EQUIPMENTS	3,050,000,000.00	3,050,000,000.00	632,743,402.20	769,178,304.40	25.2%	2,280,821,695.60
32010904	LABORATORY/MEDICAL EQUIPMENTS	4,938,755,091.00	4,938,755,091.00	284,433,553.58	348,909,553.00	7.1%	4,589,845,538.00
32010905	FIRE FIGHTING EQUIPMENT AND GADGETS	215,000,000.00	215,000,000.00	5,000,000.00	5,000,000.00	2.3%	210,000,000.00
32010935	AGRICULTURAL EQUIPMENTS	24,339,589,170.00	24,339,589,170.00	441,259,000.00	11,854,879,000.00	48.7%	12,484,710,170.00
32010936	EDUCATIONAL MATERIALS/EQUIPMENTS	29,762,589,766.66	29,762,589,766.66	338,561,000.00	1,286,788,650.00	4.3%	28,475,801,116.66
3202	INVESTMENT PROPERTY	31,020,000,000.00	31,020,000,000.00	4,038,960,989.32	4,598,400,093.79	14.8%	26,421,599,906.21
320201	INVESTMENT - LAND & BUILDING - GENERAL	31,020,000,000.00	31,020,000,000.00	4,038,960,989.32	4,598,400,093.79	14.8%	26,421,599,906.21
32020102	LAND & BUILDINGS - RESIDENTIAL INVESTMENT PROPERTY	22,500,000,000.00	22,500,000,000.00	3,948,960,989.32	4,508,400,093.79	20.0%	17,991,599,906.21
32020155	LAND & BUILDINGS - AGRICULTURAL FACILITIES INVESTMENT PROPERTY	8,520,000,000.00	8,520,000,000.00	90,000,000.00	90,000,000.00	1.1%	8,430,000,000.00
3203	INTANGIBLE ASSETS	203,022,202,037.82	203,022,202,037.82	15,899,836,088.09	21,303,914,768.54	10.5%	181,718,287,269.28
320301	INTANGIBLE ASSETS	203,022,202,037.82	203,022,202,037.82	15,899,836,088.09	21,303,914,768.54	10.5%	181,718,287,269.28
32030109	RESEARCH & DEVELOPMENT	41,290,712,648.49	41,290,712,648.49	10,641,265,588.16	11,852,660,630.27	28.7%	29,438,052,018.22
32030110	BROADCAST RIGHTS	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
32030150	CONTINGENCY	8,134,441,683.50	8,134,441,683.50	784,764,045.53	2,213,588,225.90	27.2%	5,920,853,457.60
32030151	SOFTWARE	1,176,136,810.00	1,176,136,810.00	47,090,316.00	189,438,066.00	16.1%	986,698,744.00
32030152	REGULATORY/CORPORATE OBLIGATION	10,052,000,000.00	10,052,000,000.00	316,525,491.69	610,525,491.69	6.1%	9,441,474,508.31
32030153	EMPOWERMENT/HUMAN CAPITAL DEVELOPMENT	105,689,236,964.16	105,689,236,964.16	2,560,218,350.50	4,695,052,608.47	4.4%	100,994,184,355.69
32030154	OTHER NON-TANGIBLE ASSETS	36,663,673,931.67	36,663,673,931.67	1,549,972,296.21	1,742,649,746.21	4.8%	34,921,024,185.46

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	897,865,078,282.05	897,865,078,282.05	116,340,229,621.38	203,764,547,752.33	22.7%	694,100,530,529.72
701	GENERAL PUBLIC SERVICES	165,288,648,689.73	165,288,648,689.73	24,419,959,657.46	51,025,697,598.98	30.9%	114,262,951,090.75
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	75,524,224,206.73	75,524,224,206.73	10,786,318,163.97	24,500,200,889.65	32.4%	51,024,023,317.08
70111	EXECUTIVE AND LEGISLATIVE ORGANS	25,826,410,329.22	25,826,410,329.22	4,347,325,372.87	8,838,750,753.52	34.2%	16,987,659,575.70
70112	FINANCIAL AND FISCAL AFFAIRS	49,697,813,877.51	49,697,813,877.51	6,438,992,791.10	15,661,450,136.13	31.5%	34,036,363,741.38
7013	GENERAL SERVICES	68,473,300,926.68	68,473,300,926.68	5,612,805,589.34	10,912,775,659.63	15.9%	57,560,525,267.05
70131	GENERAL PERSONNEL SERVICES	33,817,269,339.09	33,817,269,339.09	950,518,986.41	3,015,343,649.15	8.9%	30,801,925,689.94
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,414,068,391.45	2,414,068,391.45	179,709,556.56	291,275,398.04	12.1%	2,122,792,993.41
70133	OTHER GENERAL SERVICES	32,241,963,196.14	32,241,963,196.14	4,482,577,046.37	7,606,156,612.44	23.6%	24,635,806,583.70
7016	GENERAL PUBLIC SERVICES N.E.C.	864,444,472.68	864,444,472.68	225,286,160.20	338,065,879.40	39.1%	526,378,593.28
70161	GENERAL PUBLIC SERVICES N.E.C.	864,444,472.68	864,444,472.68	225,286,160.20	338,065,879.40	39.1%	526,378,593.28
7017	PUBLIC DEBT TRANSACTIONS	20,426,679,083.64	20,426,679,083.64	7,795,549,743.95	15,274,655,170.30	74.8%	5,152,023,913.34
70171	PUBLIC DEBT TRANSACTIONS	20,426,679,083.64	20,426,679,083.64	7,795,549,743.95	15,274,655,170.30	74.8%	5,152,023,913.34
703	PUBLIC ORDER AND SAFETY	13,732,043,525.87	13,732,043,525.87	2,355,668,404.54	3,909,996,587.32	28.5%	9,822,046,938.55
7033	LAW COURTS	7,249,820,558.15	7,249,820,558.15	1,584,876,309.69	2,862,301,541.82	39.5%	4,387,519,016.33
70331	LAW COURTS	7,249,820,558.15	7,249,820,558.15	1,584,876,309.69	2,862,301,541.82	39.5%	4,387,519,016.33
7036	PUBLIC ORDER AND SAFETY N.E.C.	6,482,222,967.72	6,482,222,967.72	770,792,094.85	1,047,695,045.50	16.2%	5,434,527,922.22
70361	PUBLIC ORDER AND SAFETY N.E.C.	6,482,222,967.72	6,482,222,967.72	770,792,094.85	1,047,695,045.50	16.2%	5,434,527,922.22
704	ECONOMIC AFFAIRS	202,009,658,712.26	202,009,658,712.26	27,030,026,182.16	51,842,234,301.38	25.7%	150,167,424,410.88
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	14,016,564,898.65	14,016,564,898.65	484,005,314.22	755,442,032.66	5.4%	13,261,122,865.99
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	14,016,564,898.65	14,016,564,898.65	484,005,314.22	755,442,032.66	5.4%	13,261,122,865.99
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	75,127,914,576.69	75,127,914,576.69	1,204,806,409.46	13,224,268,491.08	17.6%	61,903,646,085.61
70421	AGRICULTURE	75,039,592,191.87	75,039,592,191.87	1,170,927,281.26	13,160,666,924.64	17.5%	61,878,925,267.23
70422	FORESTRY	88,322,384.82	88,322,384.82	33,879,128.20	63,601,566.44	72.0%	24,720,818.38
7043	FUEL AND ENERGY	17,304,849,113.74	17,304,849,113.74	1,283,976,644.20	2,814,648,237.74	16.3%	14,490,200,876.00
70435	ELECTRICITY	17,304,849,113.74	17,304,849,113.74	1,283,976,644.20	2,814,648,237.74	16.3%	14,490,200,876.00
7045	TRANSPORT	91,113,517,711.18	91,113,517,711.18	23,824,196,626.60	34,751,273,399.18	38.1%	56,362,244,312.00
70451	ROAD TRANSPORT	91,113,517,711.18	91,113,517,711.18	23,824,196,626.60	34,751,273,399.18	38.1%	56,362,244,312.00
7046	COMMUNICATION	4,312,711,310.00	4,312,711,310.00	184,475,424.82	199,518,390.00	4.6%	4,113,192,920.00
70461	COMMUNICATION	4,312,711,310.00	4,312,711,310.00	184,475,424.82	199,518,390.00	4.6%	4,113,192,920.00
7047	OTHER INDUSTRIES	134,101,102.00	134,101,102.00	48,565,762.86	97,083,750.72	72.4%	37,017,351.28
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	134,101,102.00	134,101,102.00	48,565,762.86	97,083,750.72	72.4%	37,017,351.28
705	ENVIRONMENTAL PROTECTION	49,961,236,585.38	49,961,236,585.38	1,844,080,531.62	3,128,403,862.14	6.3%	46,832,832,723.24
7051	WASTE MANAGEMENT	1,288,458,661.58	1,288,458,661.58	135,363,893.14	276,717,008.28	21.5%	1,011,741,653.30
70511	WASTE MANAGEMENT	1,288,458,661.58	1,288,458,661.58	135,363,893.14	276,717,008.28	21.5%	1,011,741,653.30
7056	ENVIRONMENTAL PROTECTION N.E.C.	48,672,777,923.80	48,672,777,923.80	1,708,716,638.48	2,851,686,853.86	5.9%	45,821,091,069.94
70561	ENVIRONMENTAL PROTECTION N.E.C.	48,672,777,923.80	48,672,777,923.80	1,708,716,638.48	2,851,686,853.86	5.9%	45,821,091,069.94
706	HOUSING AND COMMUNITY AMMENITIES	129,105,618,421.33	129,105,618,421.33	9,762,945,747.17	18,973,328,085.05	14.7%	110,132,290,336.28
7061	HOUSING DEVELOPMENT	28,654,914,341.56	28,654,914,341.56	4,954,165,155.20	5,883,103,692.01	20.5%	22,771,810,649.55
70611	HOUSING DEVELOPMENT	28,654,914,341.56	28,654,914,341.56	4,954,165,155.20	5,883,103,692.01	20.5%	22,771,810,649.55
7062	COMMUNITY DEVELOPMENT	37,599,070,571.15	37,599,070,571.15	1,771,447,071.71	3,750,290,927.58	10.0%	33,848,779,643.57
70621	COMMUNITY DEVELOPMENT	37,599,070,571.15	37,599,070,571.15	1,771,447,071.71	3,750,290,927.58	10.0%	33,848,779,643.57
7063	WATER SUPPLY	62,851,633,508.62	62,851,633,508.62	3,037,333,520.26	9,339,933,465.46	14.9%	53,511,700,043.16
70631	WATER SUPPLY	62,851,633,508.62	62,851,633,508.62	3,037,333,520.26	9,339,933,465.46	14.9%	53,511,700,043.16

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	64,347,002,936.61	64,347,002,936.61	10,304,959,214.19	15,031,789,624.15	23.4%	49,315,213,312.46
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,960,414,233.28	1,960,414,233.28	388,327,710.99	401,737,459.60	20.5%	1,558,676,773.68
70711	PHARMACEUTICAL PRODUCTS	1,960,414,233.28	1,960,414,233.28	388,327,710.99	401,737,459.60	20.5%	1,558,676,773.68
7073	HOSPITAL SERVICES	15,713,832,903.50	15,713,832,903.50	2,694,680,054.45	5,082,257,270.67	32.3%	10,631,575,632.83
70731	GENERAL HOSPITAL SERVICES	15,713,832,903.50	15,713,832,903.50	2,694,680,054.45	5,082,257,270.67	32.3%	10,631,575,632.83
7074	PUBLIC HEALTH SERVICES	46,549,623,041.75	46,549,623,041.75	7,185,697,414.63	9,470,350,155.30	20.3%	37,079,272,886.45
70741	PUBLIC HEALTH SERVICES	46,549,623,041.75	46,549,623,041.75	7,185,697,414.63	9,470,350,155.30	20.3%	37,079,272,886.45
7076	HEALTH N.E.C.	123,132,758.08	123,132,758.08	36,254,034.12	77,444,738.58	62.9%	45,688,019.50
70761	HEALTH N.E.C.	123,132,758.08	123,132,758.08	36,254,034.12	77,444,738.58	62.9%	45,688,019.50
708	RECREATION, CULTURE AND RELIGION	52,717,646,126.46	52,717,646,126.46	3,653,806,732.58	5,571,229,197.73	10.6%	47,146,416,928.73
7081	RECREATIONAL AND SPORTING SERVICES	6,277,515,183.78	6,277,515,183.78	761,981,274.37	1,250,012,172.98	19.9%	5,027,503,010.80
70811	RECREATIONAL AND SPORTING SERVICES	6,277,515,183.78	6,277,515,183.78	761,981,274.37	1,250,012,172.98	19.9%	5,027,503,010.80
7082	CULTURAL SERVICES	226,134,447.55	226,134,447.55	63,424,830.05	78,239,572.67	34.6%	147,894,874.88
70821	CULTURAL SERVICES	226,134,447.55	226,134,447.55	63,424,830.05	78,239,572.67	34.6%	147,894,874.88
7083	BROADCASTING AND PUBLISHING SERVICES	6,248,086,920.68	6,248,086,920.68	657,781,079.96	1,060,624,568.07	17.0%	5,187,462,352.61
70831	BROADCASTING AND PUBLISHING SERVICES	6,248,086,920.68	6,248,086,920.68	657,781,079.96	1,060,624,568.07	17.0%	5,187,462,352.61
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	39,965,909,574.45	39,965,909,574.45	2,170,619,548.20	3,182,352,884.01	8.0%	36,783,556,690.44
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	39,965,909,574.45	39,965,909,574.45	2,170,619,548.20	3,182,352,884.01	8.0%	36,783,556,690.44
709	EDUCATION	165,614,772,526.50	165,614,772,526.50	31,032,452,673.09	45,573,763,747.85	27.5%	120,041,008,778.65
7091	PRE-PRIMARY AND PRIMARY EDUCATION	19,420,100,095.16	19,420,100,095.16	3,381,487,030.98	3,429,119,848.00	17.7%	15,990,980,247.16
70912	PRIMARY EDUCATION	19,420,100,095.16	19,420,100,095.16	3,381,487,030.98	3,429,119,848.00	17.7%	15,990,980,247.16
7092	SECONDARY EDUCATION	22,265,430,888.69	22,265,430,888.69	4,106,981,378.82	8,557,045,053.52	38.4%	13,708,385,835.17
70921	LOWER SECONDARY EDUCATION	49,266,827.68	49,266,827.68	7,901,571.09	15,788,163.33	32.0%	33,478,664.35
70922	UPPER-SECONDARY EDUCATION	22,216,164,061.01	22,216,164,061.01	4,099,079,807.73	8,541,256,890.19	38.4%	13,674,907,170.82
7094	TERTIARY EDUCATION	30,372,579,858.80	30,372,579,858.80	4,160,459,209.93	7,006,896,283.15	23.1%	23,365,683,575.65
70941	FIRST STAGE OF TERTIARY EDUCATION	8,792,385,288.89	8,792,385,288.89	1,045,832,578.40	1,948,660,777.32	22.2%	6,843,724,511.57
70942	SECOND STAGE OF TERTIARY EDUCATION	21,580,194,569.91	21,580,194,569.91	3,114,626,631.53	5,058,235,505.83	23.4%	16,521,959,064.08
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,363,604,358.82	1,363,604,358.82	62,248,535.16	151,817,904.60	11.1%	1,211,786,454.22
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,363,604,358.82	1,363,604,358.82	62,248,535.16	151,817,904.60	11.1%	1,211,786,454.22
7096	SUBSIDIARY SERVICES TO EDUCATION	13,942,600,376.79	13,942,600,376.79	214,303,104.81	414,202,926.55	3.0%	13,528,397,450.24
70961	SUBSIDIARY SERVICES TO EDUCATION	13,942,600,376.79	13,942,600,376.79	214,303,104.81	414,202,926.55	3.0%	13,528,397,450.24
7097	R & D EDUCATION	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
70971	R & D EDUCATION	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
7098	EDUCATION N.E.C.	78,138,033,848.24	78,138,033,848.24	19,106,973,413.39	26,012,401,732.03	33.3%	52,125,632,116.21
70981	EDUCATION N.E.C.	78,138,033,848.24	78,138,033,848.24	19,106,973,413.39	26,012,401,732.03	33.3%	52,125,632,116.21
710	SOCIAL PROTECTION	55,088,450,757.91	55,088,450,757.91	5,936,330,478.57	8,708,104,747.72	15.8%	46,380,346,010.19
7102	OLD AGE	18,886,002,743.30	18,886,002,743.30	4,565,920,984.75	6,897,801,029.86	36.5%	11,988,201,713.44
71021	OLD AGE	18,886,002,743.30	18,886,002,743.30	4,565,920,984.75	6,897,801,029.86	36.5%	11,988,201,713.44
7104	FAMILY AND CHILDREN	11,703,369,000.00	11,703,369,000.00	184,066,949.04	484,178,652.42	4.1%	11,219,190,347.58
71041	FAMILY AND CHILDREN	11,703,369,000.00	11,703,369,000.00	184,066,949.04	484,178,652.42	4.1%	11,219,190,347.58
7105	UNEMPLOYMENT	16,076,628,169.65	16,076,628,169.65	802,132,276.69	839,569,840.26	5.2%	15,237,058,329.39
71051	UNEMPLOYMENT	16,076,628,169.65	16,076,628,169.65	802,132,276.69	839,569,840.26	5.2%	15,237,058,329.39
7107	SOCIAL EXCLUSION N.E.C.	3,150,000,000.00	3,150,000,000.00	33,926,500.00	33,926,500.00	1.1%	3,116,073,500.00
71071	SOCIAL EXCLUSION N.E.C.	3,150,000,000.00	3,150,000,000.00	33,926,500.00	33,926,500.00	1.1%	3,116,073,500.00
7109	SOCIAL PROTECTION N.E.C.	5,272,450,844.96	5,272,450,844.96	350,283,768.09	452,628,725.18	8.6%	4,819,822,119.78
71091	SOCIAL PROTECTION N.E.C.	5,272,450,844.96	5,272,450,844.96	350,283,768.09	452,628,725.18	8.6%	4,819,822,119.78

Table 11: Personnel Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	76,821,443,653.75	76,821,443,653.75	16,809,786,104.84	31,115,048,722.18	40.5%	45,706,394,931.57
701	GENERAL PUBLIC SERVICES	7,896,554,940.06	7,896,554,940.06	919,933,404.98	1,614,010,426.51	20.4%	6,282,544,513.55
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,737,525,414.34	1,737,525,414.34	338,197,169.63	681,795,527.26	39.2%	1,055,729,887.08
70111	EXECUTIVE AND LEGISLATIVE ORGANS	948,358,982.18	948,358,982.18	194,006,079.64	391,720,662.37	41.3%	556,638,319.81
70112	FINANCIAL AND FISCAL AFFAIRS	789,166,432.16	789,166,432.16	144,191,089.99	290,074,864.89	36.8%	499,091,567.27
7013	GENERAL SERVICES	6,051,724,610.75	6,051,724,610.75	547,148,784.15	869,415,141.49	14.4%	5,182,309,469.26
70131	GENERAL PERSONNEL SERVICES	5,267,714,949.46	5,267,714,949.46	343,883,374.98	481,771,063.78	9.1%	4,785,943,885.68
70132	OVERALL PLANNING AND STATISTICAL SERVICES	131,485,794.44	131,485,794.44	30,198,358.58	58,692,675.08	44.6%	72,793,119.36
70133	OTHER GENERAL SERVICES	652,523,866.85	652,523,866.85	173,067,050.59	328,951,402.63	50.4%	323,572,464.22
7016	GENERAL PUBLIC SERVICES N.E.C.	107,304,914.97	107,304,914.97	34,587,451.20	62,799,757.76	58.5%	44,505,157.21
70161	GENERAL PUBLIC SERVICES N.E.C.	107,304,914.97	107,304,914.97	34,587,451.20	62,799,757.76	58.5%	44,505,157.21
703	PUBLIC ORDER AND SAFETY	2,986,255,552.18	2,986,255,552.18	759,179,239.76	1,526,968,386.81	51.1%	1,459,287,165.37
7033	LAW COURTS	2,572,974,785.60	2,572,974,785.60	661,830,547.11	1,332,764,834.21	51.8%	1,240,209,951.39
70331	LAW COURTS	2,572,974,785.60	2,572,974,785.60	661,830,547.11	1,332,764,834.21	51.8%	1,240,209,951.39
7036	PUBLIC ORDER AND SAFETY N.E.C.	413,280,766.58	413,280,766.58	97,348,692.65	194,203,552.60	47.0%	219,077,213.98
70361	PUBLIC ORDER AND SAFETY N.E.C.	413,280,766.58	413,280,766.58	97,348,692.65	194,203,552.60	47.0%	219,077,213.98
704	ECONOMIC AFFAIRS	1,599,493,888.53	1,599,493,888.53	388,353,434.81	774,186,152.69	48.4%	825,307,735.84
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	124,629,741.40	124,629,741.40	31,706,649.23	62,889,010.92	50.5%	61,740,730.48
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	124,629,741.40	124,629,741.40	31,706,649.23	62,889,010.92	50.5%	61,740,730.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	900,179,452.51	900,179,452.51	218,678,776.22	434,837,626.84	48.3%	465,341,825.67
70421	AGRICULTURE	831,384,681.01	831,384,681.01	189,681,551.26	380,999,866.88	45.8%	450,384,814.13
70422	FORESTRY	68,794,771.50	68,794,771.50	28,997,224.96	53,837,759.96	78.3%	14,957,011.54
7043	FUEL AND ENERGY	67,702,516.56	67,702,516.56	13,109,960.67	26,493,391.54	39.1%	41,209,125.02
70435	ELECTRICITY	67,702,516.56	67,702,516.56	13,109,960.67	26,493,391.54	39.1%	41,209,125.02
7045	TRANSPORT	473,534,866.06	473,534,866.06	117,355,591.01	228,634,587.67	48.3%	244,900,278.39
70451	ROAD TRANSPORT	473,534,866.06	473,534,866.06	117,355,591.01	228,634,587.67	48.3%	244,900,278.39
7046	COMMUNICATION	20,839,310.00	20,839,310.00	7,256,344.82	20,839,310.00	100.0%	-
70461	COMMUNICATION	20,839,310.00	20,839,310.00	7,256,344.82	20,839,310.00	100.0%	-
7047	OTHER INDUSTRIES	12,608,002.00	12,608,002.00	246,112.86	492,225.72	3.9%	12,115,776.28
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	12,608,002.00	12,608,002.00	246,112.86	492,225.72	3.9%	12,115,776.28
705	ENVIRONMENTAL PROTECTION	434,284,668.38	434,284,668.38	107,033,742.56	228,929,989.99	52.7%	205,354,678.39
7051	WASTE MANAGEMENT	262,710,732.58	262,710,732.58	63,045,226.14	140,084,452.28	53.3%	122,626,280.30
70511	WASTE MANAGEMENT	262,710,732.58	262,710,732.58	63,045,226.14	140,084,452.28	53.3%	122,626,280.30
7056	ENVIRONMENTAL PROTECTION N.E.C.	171,573,935.80	171,573,935.80	43,988,516.42	88,845,537.71	51.8%	82,728,398.09
70561	ENVIRONMENTAL PROTECTION N.E.C.	171,573,935.80	171,573,935.80	43,988,516.42	88,845,537.71	51.8%	82,728,398.09
706	HOUSING AND COMMUNITY AMMENITIES	618,415,946.96	618,415,946.96	155,000,155.83	307,536,527.38	49.7%	310,879,419.58
7061	HOUSING DEVELOPMENT	209,576,847.56	209,576,847.56	59,200,477.42	116,677,568.01	55.7%	92,899,279.55
70611	HOUSING DEVELOPMENT	209,576,847.56	209,576,847.56	59,200,477.42	116,677,568.01	55.7%	92,899,279.55
7062	COMMUNITY DEVELOPMENT	222,690,805.87	222,690,805.87	53,518,239.31	105,333,645.42	47.3%	117,357,160.45
70621	COMMUNITY DEVELOPMENT	222,690,805.87	222,690,805.87	53,518,239.31	105,333,645.42	47.3%	117,357,160.45
7063	WATER SUPPLY	186,148,293.53	186,148,293.53	42,281,439.10	85,525,313.95	45.9%	100,622,979.58
70631	WATER SUPPLY	186,148,293.53	186,148,293.53	42,281,439.10	85,525,313.95	45.9%	100,622,979.58

Katsina State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	13,528,191,911.04	13,528,191,911.04	2,885,083,936.97	5,502,914,868.40	40.7%	8,025,277,042.64
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	56,709,785.28	56,709,785.28	12,776,598.99	25,635,235.60	45.2%	31,074,549.68
70711	PHARMACEUTICAL PRODUCTS	56,709,785.28	56,709,785.28	12,776,598.99	25,635,235.60	45.2%	31,074,549.68
7073	HOSPITAL SERVICES	12,526,602,601.50	12,526,602,601.50	2,648,808,009.77	5,008,496,604.65	40.0%	7,518,105,996.85
70731	GENERAL HOSPITAL SERVICES	12,526,602,601.50	12,526,602,601.50	2,648,808,009.77	5,008,496,604.65	40.0%	7,518,105,996.85
7074	PUBLIC HEALTH SERVICES	834,587,366.18	834,587,366.18	190,455,444.09	397,758,589.57	47.7%	436,828,776.61
70741	PUBLIC HEALTH SERVICES	834,587,366.18	834,587,366.18	190,455,444.09	397,758,589.57	47.7%	436,828,776.61
7076	HEALTH N.E.C.	110,292,158.08	110,292,158.08	33,043,884.12	71,024,438.58	64.4%	39,267,719.50
70761	HEALTH N.E.C.	110,292,158.08	110,292,158.08	33,043,884.12	71,024,438.58	64.4%	39,267,719.50
708	RECREATION, CULTURE AND RELIGION	1,146,542,687.19	1,146,542,687.19	194,005,340.76	586,182,613.91	51.1%	560,360,073.28
7081	RECREATIONAL AND SPORTING SERVICES	277,754,464.78	277,754,464.78	10,399,977.33	200,653,404.94	72.2%	77,101,059.84
70811	RECREATIONAL AND SPORTING SERVICES	277,754,464.78	277,754,464.78	10,399,977.33	200,653,404.94	72.2%	77,101,059.84
7082	CULTURAL SERVICES	67,604,660.55	67,604,660.55	13,617,368.05	27,852,288.67	41.2%	39,752,371.88
70821	CULTURAL SERVICES	67,604,660.55	67,604,660.55	13,617,368.05	27,852,288.67	41.2%	39,752,371.88
7083	BROADCASTING AND PUBLISHING SERVICES	664,599,575.00	664,599,575.00	137,597,134.52	291,760,274.63	43.9%	372,839,300.37
70831	BROADCASTING AND PUBLISHING SERVICES	664,599,575.00	664,599,575.00	137,597,134.52	291,760,274.63	43.9%	372,839,300.37
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	136,583,986.86	136,583,986.86	32,390,860.86	65,916,645.67	48.3%	70,667,341.19
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	136,583,986.86	136,583,986.86	32,390,860.86	65,916,645.67	48.3%	70,667,341.19
709	EDUCATION	29,544,249,974.48	29,544,249,974.48	6,798,366,563.64	13,597,473,449.19	46.0%	15,946,776,525.29
7091	PRE-PRIMARY AND PRIMARY EDUCATION	509,431,002.83	509,431,002.83	44,489,323.22	78,730,578.24	15.5%	430,700,424.59
70912	PRIMARY EDUCATION	509,431,002.83	509,431,002.83	44,489,323.22	78,730,578.24	15.5%	430,700,424.59
7092	SECONDARY EDUCATION	16,550,570,814.03	16,550,570,814.03	3,900,664,847.85	7,836,634,502.48	47.3%	8,713,936,311.55
70921	LOWER SECONDARY EDUCATION	29,067,163.68	29,067,163.68	7,364,157.09	14,713,335.33	50.6%	14,353,828.35
70922	UPPER-SECONDARY EDUCATION	16,521,503,650.35	16,521,503,650.35	3,893,300,690.76	7,821,921,167.15	47.3%	8,699,582,483.20
7094	TERTIARY EDUCATION	11,628,620,587.38	11,628,620,587.38	2,662,582,266.65	5,277,979,551.49	45.4%	6,350,641,035.89
70941	FIRST STAGE OF TERTIARY EDUCATION	3,717,162,712.47	3,717,162,712.47	865,120,787.60	1,718,353,195.52	46.2%	1,998,809,516.95
70942	SECOND STAGE OF TERTIARY EDUCATION	7,911,457,874.91	7,911,457,874.91	1,797,461,479.05	3,559,626,355.97	45.0%	4,351,831,518.94
7095	EDUCATION NOT DEFINABLE BY LEVEL	283,206,424.94	283,206,424.94	59,489,294.16	127,502,509.60	45.0%	155,703,915.34
70951	EDUCATION NOT DEFINABLE BY LEVEL	283,206,424.94	283,206,424.94	59,489,294.16	127,502,509.60	45.0%	155,703,915.34
7096	SUBSIDIARY SERVICES TO EDUCATION	196,791,458.00	196,791,458.00	38,710,218.92	80,800,390.14	41.1%	115,991,067.86
70961	SUBSIDIARY SERVICES TO EDUCATION	196,791,458.00	196,791,458.00	38,710,218.92	80,800,390.14	41.1%	115,991,067.86
7098	EDUCATION N.E.C.	375,629,687.30	375,629,687.30	92,430,612.84	195,825,917.24	52.1%	179,803,770.06
70981	EDUCATION N.E.C.	375,629,687.30	375,629,687.30	92,430,612.84	195,825,917.24	52.1%	179,803,770.06
710	SOCIAL PROTECTION	19,067,454,084.93	19,067,454,084.93	4,602,830,285.53	6,976,846,307.30	36.6%	12,090,607,777.63
7102	OLD AGE	18,886,002,743.30	18,886,002,743.30	4,565,920,984.75	6,897,801,029.86	36.5%	11,988,201,713.44
71021	OLD AGE	18,886,002,743.30	18,886,002,743.30	4,565,920,984.75	6,897,801,029.86	36.5%	11,988,201,713.44
7105	UNEMPLOYMENT	17,231,356.32	17,231,356.32	1,437,777.69	3,281,342.26	19.0%	13,950,014.06
71051	UNEMPLOYMENT	17,231,356.32	17,231,356.32	1,437,777.69	3,281,342.26	19.0%	13,950,014.06
7109	SOCIAL PROTECTION N.E.C.	164,219,985.31	164,219,985.31	35,471,523.09	75,763,935.18	46.1%	88,456,050.13
71091	SOCIAL PROTECTION N.E.C.	164,219,985.31	164,219,985.31	35,471,523.09	75,763,935.18	46.1%	88,456,050.13

Table 12: Overhead Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	49,825,282,424.85	49,825,282,424.85	9,564,691,996.52	18,927,969,087.54	38.0%	30,897,313,337.31
701	GENERAL PUBLIC SERVICES	38,345,250,241.52	38,345,250,241.52	7,904,352,345.75	15,848,971,974.69	41.3%	22,496,278,266.83
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	31,063,373,548.98	31,063,373,548.98	7,104,395,016.39	14,367,286,324.06	46.3%	16,696,087,224.92
70111	EXECUTIVE AND LEGISLATIVE ORGANS	17,507,446,512.04	17,507,446,512.04	3,424,985,959.90	6,423,021,158.49	36.7%	11,084,425,353.55
70112	FINANCIAL AND FISCAL AFFAIRS	13,555,927,036.94	13,555,927,036.94	3,679,409,056.49	7,944,265,165.57	58.6%	5,611,661,871.37
7013	GENERAL SERVICES	7,027,944,652.54	7,027,944,652.54	609,258,620.36	1,284,036,014.63	18.3%	5,743,908,637.91
70131	GENERAL PERSONNEL SERVICES	2,052,543,212.59	2,052,543,212.59	204,774,049.83	447,228,794.36	21.8%	1,605,314,418.23
70132	OVERALL PLANNING AND STATISTICAL SERVICES	651,362,110.66	651,362,110.66	43,093,524.98	126,165,049.96	19.4%	525,197,060.70
70133	OTHER GENERAL SERVICES	4,324,039,329.29	4,324,039,329.29	361,391,045.55	710,642,170.31	16.4%	3,613,397,158.98
7016	GENERAL PUBLIC SERVICES N.E.C.	253,932,040.00	253,932,040.00	190,698,709.00	197,649,636.00	77.8%	56,282,404.00
70161	GENERAL PUBLIC SERVICES N.E.C.	253,932,040.00	253,932,040.00	190,698,709.00	197,649,636.00	77.8%	56,282,404.00
703	PUBLIC ORDER AND SAFETY	2,766,688,473.69	2,766,688,473.69	265,033,637.58	571,904,424.26	20.7%	2,194,784,049.43
7033	LAW COURTS	1,935,146,272.55	1,935,146,272.55	229,333,637.58	516,131,924.26	26.7%	1,419,014,348.29
70331	LAW COURTS	1,935,146,272.55	1,935,146,272.55	229,333,637.58	516,131,924.26	26.7%	1,419,014,348.29
7036	PUBLIC ORDER AND SAFETY N.E.C.	831,542,201.14	831,542,201.14	35,700,000.00	55,772,500.00	6.7%	775,769,701.14
70361	PUBLIC ORDER AND SAFETY N.E.C.	831,542,201.14	831,542,201.14	35,700,000.00	55,772,500.00	6.7%	775,769,701.14
704	ECONOMIC AFFAIRS	1,030,150,690.51	1,030,150,690.51	136,871,108.23	212,868,899.46	20.7%	817,281,791.05
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	527,408,547.25	527,408,547.25	65,094,344.99	76,479,189.98	14.5%	450,929,357.27
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	527,408,547.25	527,408,547.25	65,094,344.99	76,479,189.98	14.5%	450,929,357.27
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	66,607,008.30	66,607,008.30	14,073,283.24	25,646,566.48	38.5%	40,960,441.82
70421	AGRICULTURE	47,079,394.98	47,079,394.98	9,191,380.00	15,882,760.00	33.7%	31,196,634.98
70422	FORESTRY	19,527,613.32	19,527,613.32	4,881,903.24	9,763,806.48	50.0%	9,763,806.84
7043	FUEL AND ENERGY	234,398,912.44	234,398,912.44	1,618,203.00	3,236,406.00	1.4%	231,162,506.44
70435	ELECTRICITY	234,398,912.44	234,398,912.44	1,618,203.00	3,236,406.00	1.4%	231,162,506.44
7045	TRANSPORT	60,371,122.52	60,371,122.52	5,745,627.00	7,435,212.00	12.3%	52,935,910.52
70451	ROAD TRANSPORT	60,371,122.52	60,371,122.52	5,745,627.00	7,435,212.00	12.3%	52,935,910.52
7046	COMMUNICATION	19,872,000.00	19,872,000.00	2,020,000.00	3,480,000.00	17.5%	16,392,000.00
70461	COMMUNICATION	19,872,000.00	19,872,000.00	2,020,000.00	3,480,000.00	17.5%	16,392,000.00
7047	OTHER INDUSTRIES	121,493,100.00	121,493,100.00	48,319,650.00	96,591,525.00	79.5%	24,901,575.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	121,493,100.00	121,493,100.00	48,319,650.00	96,591,525.00	79.5%	24,901,575.00
705	ENVIRONMENTAL PROTECTION	27,895,544.00	27,895,544.00	4,724,386.00	8,992,971.00	32.2%	18,902,573.00
7051	WASTE MANAGEMENT	2,291,556.00	2,291,556.00	272,889.00	545,778.00	23.8%	1,745,778.00
70511	WASTE MANAGEMENT	2,291,556.00	2,291,556.00	272,889.00	545,778.00	23.8%	1,745,778.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	25,603,988.00	25,603,988.00	4,451,497.00	8,447,193.00	33.0%	17,156,795.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	25,603,988.00	25,603,988.00	4,451,497.00	8,447,193.00	33.0%	17,156,795.00
706	HOUSING AND COMMUNITY AMMENITIES	1,107,843,036.00	1,107,843,036.00	476,584,408.00	524,395,650.33	47.3%	583,447,385.67
7061	HOUSING DEVELOPMENT	146,225,684.00	146,225,684.00	9,265,923.00	20,561,846.00	14.1%	125,663,838.00
70611	HOUSING DEVELOPMENT	146,225,684.00	146,225,684.00	9,265,923.00	20,561,846.00	14.1%	125,663,838.00
7062	COMMUNITY DEVELOPMENT	937,115,788.00	937,115,788.00	462,736,395.00	494,978,791.00	52.8%	442,136,997.00
70621	COMMUNITY DEVELOPMENT	937,115,788.00	937,115,788.00	462,736,395.00	494,978,791.00	52.8%	442,136,997.00
7063	WATER SUPPLY	24,501,564.00	24,501,564.00	4,582,090.00	8,855,013.33	36.1%	15,646,550.67
70631	WATER SUPPLY	24,501,564.00	24,501,564.00	4,582,090.00	8,855,013.33	36.1%	15,646,550.67

Katsina State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	592,012,481.92	592,012,481.92	59,888,038.18	122,147,653.02	20.6%	469,864,828.90
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,204,448.00	2,204,448.00	551,112.00	1,102,224.00	50.0%	1,102,224.00
70711	PHARMACEUTICAL PRODUCTS	2,204,448.00	2,204,448.00	551,112.00	1,102,224.00	50.0%	1,102,224.00
7073	HOSPITAL SERVICES	457,230,302.00	457,230,302.00	41,742,044.68	69,630,666.02	15.2%	387,599,635.98
70731	GENERAL HOSPITAL SERVICES	457,230,302.00	457,230,302.00	41,742,044.68	69,630,666.02	15.2%	387,599,635.98
7074	PUBLIC HEALTH SERVICES	119,737,131.92	119,737,131.92	14,384,731.50	44,994,463.00	37.6%	74,742,668.92
70741	PUBLIC HEALTH SERVICES	119,737,131.92	119,737,131.92	14,384,731.50	44,994,463.00	37.6%	74,742,668.92
7076	HEALTH N.E.C.	12,840,600.00	12,840,600.00	3,210,150.00	6,420,300.00	50.0%	6,420,300.00
70761	HEALTH N.E.C.	12,840,600.00	12,840,600.00	3,210,150.00	6,420,300.00	50.0%	6,420,300.00
708	RECREATION, CULTURE AND RELIGION	1,826,595,531.76	1,826,595,531.76	475,878,038.08	918,207,562.08	50.3%	908,387,969.68
7081	RECREATIONAL AND SPORTING SERVICES	615,902,228.00	615,902,228.00	111,598,053.00	300,822,256.00	48.8%	315,079,972.00
70811	RECREATIONAL AND SPORTING SERVICES	615,902,228.00	615,902,228.00	111,598,053.00	300,822,256.00	48.8%	315,079,972.00
7082	CULTURAL SERVICES	8,802,762.00	8,802,762.00	1,179,822.00	1,759,644.00	20.0%	7,043,118.00
70821	CULTURAL SERVICES	8,802,762.00	8,802,762.00	1,179,822.00	1,759,644.00	20.0%	7,043,118.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,044,540,203.32	1,044,540,203.32	351,111,952.08	599,792,300.08	57.4%	444,747,903.24
70831	BROADCASTING AND PUBLISHING SERVICES	1,044,540,203.32	1,044,540,203.32	351,111,952.08	599,792,300.08	57.4%	444,747,903.24
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	157,350,338.44	157,350,338.44	11,988,211.00	15,833,362.00	10.1%	141,516,976.44
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	157,350,338.44	157,350,338.44	11,988,211.00	15,833,362.00	10.1%	141,516,976.44
709	EDUCATION	3,795,552,085.80	3,795,552,085.80	197,927,990.70	622,995,864.70	16.4%	3,172,556,221.10
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,167,335,759.00	1,167,335,759.00	13,391,562.00	26,783,124.00	2.3%	1,140,552,635.00
70912	PRIMARY EDUCATION	1,167,335,759.00	1,167,335,759.00	13,391,562.00	26,783,124.00	2.3%	1,140,552,635.00
7092	SECONDARY EDUCATION	2,288,913,153.00	2,288,913,153.00	129,142,283.70	483,554,451.70	21.1%	1,805,358,701.30
70921	LOWER SECONDARY EDUCATION	20,199,664.00	20,199,664.00	537,414.00	1,074,828.00	5.3%	19,124,836.00
70922	UPPER-SECONDARY EDUCATION	2,268,713,489.00	2,268,713,489.00	128,604,869.70	482,479,623.70	21.3%	1,786,233,865.30
7094	TERTIARY EDUCATION	257,145,314.80	257,145,314.80	46,742,877.00	93,485,754.00	36.4%	163,659,560.80
70941	FIRST STAGE OF TERTIARY EDUCATION	118,783,350.80	118,783,350.80	16,540,791.00	33,081,582.00	27.9%	85,701,768.80
70942	SECOND STAGE OF TERTIARY EDUCATION	138,361,964.00	138,361,964.00	30,202,086.00	60,404,172.00	43.7%	77,957,792.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,551,660.00	18,551,660.00	2,759,241.00	4,138,482.00	22.3%	14,413,178.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,551,660.00	18,551,660.00	2,759,241.00	4,138,482.00	22.3%	14,413,178.00
7096	SUBSIDIARY SERVICES TO EDUCATION	2,239,824.00	2,239,824.00	559,956.00	1,119,912.00	50.0%	1,119,912.00
70961	SUBSIDIARY SERVICES TO EDUCATION	2,239,824.00	2,239,824.00	559,956.00	1,119,912.00	50.0%	1,119,912.00
7098	EDUCATION N.E.C.	61,366,375.00	61,366,375.00	5,332,071.00	13,914,141.00	22.7%	47,452,234.00
70981	EDUCATION N.E.C.	61,366,375.00	61,366,375.00	5,332,071.00	13,914,141.00	22.7%	47,452,234.00
710	SOCIAL PROTECTION	333,294,339.65	333,294,339.65	43,432,044.00	97,484,088.00	29.2%	235,810,251.65
7105	UNEMPLOYMENT	126,063,480.00	126,063,480.00	32,553,999.00	68,147,998.00	54.1%	57,915,482.00
71051	UNEMPLOYMENT	126,063,480.00	126,063,480.00	32,553,999.00	68,147,998.00	54.1%	57,915,482.00
7109	SOCIAL PROTECTION N.E.C.	207,230,859.65	207,230,859.65	10,878,045.00	29,336,090.00	14.2%	177,894,769.65
71091	SOCIAL PROTECTION N.E.C.	207,230,859.65	207,230,859.65	10,878,045.00	29,336,090.00	14.2%	177,894,769.65

Table 13: Capital Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
701	GENERAL PUBLIC SERVICES	92,867,012,744.03	92,867,012,744.03	6,511,304,667.31	15,946,855,335.76	17.2%	76,920,157,408.27
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	37,692,325,243.41	37,692,325,243.41	2,054,906,482.48	7,110,114,346.61	18.9%	30,582,210,896.80
70111	EXECUTIVE AND LEGISLATIVE ORGANS	7,200,604,835.00	7,200,604,835.00	700,000,000.00	1,953,175,600.00	27.1%	5,247,429,235.00
70112	FINANCIAL AND FISCAL AFFAIRS	30,491,720,408.41	30,491,720,408.41	1,354,906,482.48	5,156,938,746.61	16.9%	25,334,781,661.80
7013	GENERAL SERVICES	54,671,479,982.91	54,671,479,982.91	4,456,398,184.83	8,759,124,503.51	16.0%	45,912,355,479.40
70131	GENERAL PERSONNEL SERVICES	25,790,259,496.56	25,790,259,496.56	401,861,561.60	2,086,143,791.01	8.1%	23,704,115,705.55
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,616,220,486.35	1,616,220,486.35	106,417,673.00	106,417,673.00	6.6%	1,509,802,813.35
70133	OTHER GENERAL SERVICES	27,265,000,000.00	27,265,000,000.00	3,948,118,950.23	6,566,563,039.50	24.1%	20,698,436,960.50
7016	GENERAL PUBLIC SERVICES N.E.C.	503,207,517.71	503,207,517.71	-	77,616,485.64	15.4%	425,591,032.07
70161	GENERAL PUBLIC SERVICES N.E.C.	503,207,517.71	503,207,517.71	-	77,616,485.64	15.4%	425,591,032.07
703	PUBLIC ORDER AND SAFETY	7,756,409,500.00	7,756,409,500.00	1,330,841,277.20	1,799,895,276.25	23.2%	5,956,514,223.75
7033	LAW COURTS	2,726,409,500.00	2,726,409,500.00	693,097,875.00	1,002,176,283.35	36.8%	1,724,233,216.65
70331	LAW COURTS	2,726,409,500.00	2,726,409,500.00	693,097,875.00	1,002,176,283.35	36.8%	1,724,233,216.65
7036	PUBLIC ORDER AND SAFETY N.E.C.	5,030,000,000.00	5,030,000,000.00	637,743,402.20	797,718,992.90	15.9%	4,232,281,007.10
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,030,000,000.00	5,030,000,000.00	637,743,402.20	797,718,992.90	15.9%	4,232,281,007.10
704	ECONOMIC AFFAIRS	193,815,644,920.53	193,815,644,920.53	23,534,236,381.76	47,883,613,992.87	24.7%	145,932,030,927.66
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	13,364,526,610.00	13,364,526,610.00	387,204,320.00	616,073,831.76	4.6%	12,748,452,778.24
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	13,364,526,610.00	13,364,526,610.00	387,204,320.00	616,073,831.76	4.6%	12,748,452,778.24
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	74,161,128,115.88	74,161,128,115.88	972,054,350.00	12,763,784,297.76	17.2%	61,397,343,818.12
70421	AGRICULTURE	74,161,128,115.88	74,161,128,115.88	972,054,350.00	12,763,784,297.76	17.2%	61,397,343,818.12
7043	FUEL AND ENERGY	17,002,747,684.74	17,002,747,684.74	1,269,248,480.53	2,784,918,440.20	16.4%	14,217,829,244.54
70435	ELECTRICITY	17,002,747,684.74	17,002,747,684.74	1,269,248,480.53	2,784,918,440.20	16.4%	14,217,829,244.54
7045	TRANSPORT	85,015,242,509.91	85,015,242,509.91	20,730,530,151.23	31,543,638,343.15	37.1%	53,471,604,166.76
70451	ROAD TRANSPORT	85,015,242,509.91	85,015,242,509.91	20,730,530,151.23	31,543,638,343.15	37.1%	53,471,604,166.76
7046	COMMUNICATION	4,272,000,000.00	4,272,000,000.00	175,199,080.00	175,199,080.00	4.1%	4,096,800,920.00
70461	COMMUNICATION	4,272,000,000.00	4,272,000,000.00	175,199,080.00	175,199,080.00	4.1%	4,096,800,920.00
705	ENVIRONMENTAL PROTECTION	49,460,123,040.00	49,460,123,040.00	1,731,776,625.06	2,889,935,123.15	5.8%	46,570,187,916.85
7051	WASTE MANAGEMENT	984,523,040.00	984,523,040.00	71,500,000.00	135,541,000.00	13.8%	848,982,040.00
70511	WASTE MANAGEMENT	984,523,040.00	984,523,040.00	71,500,000.00	135,541,000.00	13.8%	848,982,040.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	48,475,600,000.00	48,475,600,000.00	1,660,276,625.06	2,754,394,123.15	5.7%	45,721,205,876.85
70561	ENVIRONMENTAL PROTECTION N.E.C.	48,475,600,000.00	48,475,600,000.00	1,660,276,625.06	2,754,394,123.15	5.7%	45,721,205,876.85
706	HOUSING AND COMMUNITY AMMENITIES	126,356,760,699.37	126,356,760,699.37	8,686,972,688.07	17,695,747,412.07	14.0%	108,661,013,287.30
7061	HOUSING DEVELOPMENT	28,039,111,810.00	28,039,111,810.00	4,885,698,754.78	5,745,864,278.00	20.5%	22,293,247,532.00
70611	HOUSING DEVELOPMENT	28,039,111,810.00	28,039,111,810.00	4,885,698,754.78	5,745,864,278.00	20.5%	22,293,247,532.00
7062	COMMUNITY DEVELOPMENT	36,432,255,977.28	36,432,255,977.28	1,253,932,437.40	3,147,458,491.16	8.6%	33,284,797,486.12
70621	COMMUNITY DEVELOPMENT	36,432,255,977.28	36,432,255,977.28	1,253,932,437.40	3,147,458,491.16	8.6%	33,284,797,486.12
7063	WATER SUPPLY	61,885,392,912.09	61,885,392,912.09	2,547,341,495.89	8,802,424,642.91	14.2%	53,082,968,269.18
70631	WATER SUPPLY	61,885,392,912.09	61,885,392,912.09	2,547,341,495.89	8,802,424,642.91	14.2%	53,082,968,269.18

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
707	HEALTH	45,981,511,083.15	45,981,511,083.15	7,305,857,239.04	9,352,597,102.73	20.3%	36,628,913,980.42
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,750,000,000.00	1,750,000,000.00	375,000,000.00	375,000,000.00	21.4%	1,375,000,000.00
70711	PHARMACEUTICAL PRODUCTS	1,750,000,000.00	1,750,000,000.00	375,000,000.00	375,000,000.00	21.4%	1,375,000,000.00
7074	PUBLIC HEALTH SERVICES	44,231,511,083.15	44,231,511,083.15	6,930,857,239.04	8,977,597,102.73	20.3%	35,253,913,980.42
70741	PUBLIC HEALTH SERVICES	44,231,511,083.15	44,231,511,083.15	6,930,857,239.04	8,977,597,102.73	20.3%	35,253,913,980.42
708	RECREATION, CULTURE AND RELIGION	45,203,847,382.51	45,203,847,382.51	1,422,241,379.40	2,475,816,829.40	5.5%	42,728,030,553.11
7081	RECREATIONAL AND SPORTING SERVICES	5,063,858,491.00	5,063,858,491.00	557,867,746.04	645,495,546.04	12.7%	4,418,362,944.96
70811	RECREATIONAL AND SPORTING SERVICES	5,063,858,491.00	5,063,858,491.00	557,867,746.04	645,495,546.04	12.7%	4,418,362,944.96
7082	CULTURAL SERVICES	142,141,500.00	142,141,500.00	48,627,640.00	48,627,640.00	34.2%	93,513,860.00
70821	CULTURAL SERVICES	142,141,500.00	142,141,500.00	48,627,640.00	48,627,640.00	34.2%	93,513,860.00
7083	BROADCASTING AND PUBLISHING SERVICES	4,150,947,142.36	4,150,947,142.36	169,071,993.36	169,071,993.36	4.1%	3,981,875,149.00
70831	BROADCASTING AND PUBLISHING SERVICES	4,150,947,142.36	4,150,947,142.36	169,071,993.36	169,071,993.36	4.1%	3,981,875,149.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	35,846,900,249.15	35,846,900,249.15	646,674,000.00	1,612,621,650.00	4.5%	34,234,278,599.15
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	35,846,900,249.15	35,846,900,249.15	646,674,000.00	1,612,621,650.00	4.5%	34,234,278,599.15
709	EDUCATION	129,172,552,295.22	129,172,552,295.22	23,226,772,907.63	30,437,997,380.84	23.6%	98,734,554,914.38
7091	PRE-PRIMARY AND PRIMARY EDUCATION	17,743,333,333.33	17,743,333,333.33	3,323,606,145.76	3,323,606,145.76	18.7%	14,419,727,187.57
70912	PRIMARY EDUCATION	17,743,333,333.33	17,743,333,333.33	3,323,606,145.76	3,323,606,145.76	18.7%	14,419,727,187.57
7092	SECONDARY EDUCATION	2,659,496,921.66	2,659,496,921.66	77,174,247.27	132,598,007.34	5.0%	2,526,898,914.32
70922	UPPER-SECONDARY EDUCATION	2,659,496,921.66	2,659,496,921.66	77,174,247.27	132,598,007.34	5.0%	2,526,898,914.32
7094	TERTIARY EDUCATION	16,184,789,785.62	16,184,789,785.62	643,402,605.16	827,699,516.54	5.1%	15,357,090,269.08
70941	FIRST STAGE OF TERTIARY EDUCATION	4,087,782,685.62	4,087,782,685.62	139,544,759.74	172,599,759.74	4.2%	3,915,182,925.88
70942	SECOND STAGE OF TERTIARY EDUCATION	12,097,007,100.00	12,097,007,100.00	503,857,845.42	655,099,756.80	5.4%	11,441,907,343.20
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,034,517,273.88	1,034,517,273.88	-	20,176,913.00	2.0%	1,014,340,360.88
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,034,517,273.88	1,034,517,273.88	-	20,176,913.00	2.0%	1,014,340,360.88
7096	SUBSIDIARY SERVICES TO EDUCATION	13,743,569,094.79	13,743,569,094.79	175,032,929.89	332,282,624.41	2.4%	13,411,286,470.38
70961	SUBSIDIARY SERVICES TO EDUCATION	13,743,569,094.79	13,743,569,094.79	175,032,929.89	332,282,624.41	2.4%	13,411,286,470.38
7097	R & D EDUCATION	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
70971	R & D EDUCATION	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
7098	EDUCATION N.E.C.	77,694,422,785.94	77,694,422,785.94	19,007,556,979.55	25,799,354,173.79	33.2%	51,895,068,612.15
70981	EDUCATION N.E.C	77,694,422,785.94	77,694,422,785.94	19,007,556,979.55	25,799,354,173.79	33.2%	51,895,068,612.15
710	SOCIAL PROTECTION	35,687,702,333.33	35,687,702,333.33	1,290,068,149.04	1,633,774,352.42	4.6%	34,053,927,980.91
7104	FAMILY AND CHILDREN	11,703,369,000.00	11,703,369,000.00	184,066,949.04	484,178,652.42	4.1%	11,219,190,347.58
71041	FAMILY AND CHILDREN	11,703,369,000.00	11,703,369,000.00	184,066,949.04	484,178,652.42	4.1%	11,219,190,347.58
7105	UNEMPLOYMENT	15,933,333,333.33	15,933,333,333.33	768,140,500.00	768,140,500.00	4.8%	15,165,192,833.33
71051	UNEMPLOYMENT	15,933,333,333.33	15,933,333,333.33	768,140,500.00	768,140,500.00	4.8%	15,165,192,833.33
7107	SOCIAL EXCLUSION N.E.C	3,150,000,000.00	3,150,000,000.00	33,926,500.00	33,926,500.00	1.1%	3,116,073,500.00
71071	SOCIAL EXCLUSION N.E.C.	3,150,000,000.00	3,150,000,000.00	33,926,500.00	33,926,500.00	1.1%	3,116,073,500.00
7109	SOCIAL PROTECTION N.E.C.	4,901,000,000.00	4,901,000,000.00	303,934,200.00	347,528,700.00	7.1%	4,553,471,300.00
71091	SOCIAL PROTECTION N.E.C.	4,901,000,000.00	4,901,000,000.00	303,934,200.00	347,528,700.00	7.1%	4,553,471,300.00

Table 14: Other Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	44,916,788,205.31	44,916,788,205.31	14,925,680,205.51	23,605,297,137.12	52.6%	21,311,491,068.19
701	GENERAL PUBLIC SERVICES	26,179,830,764.12	26,179,830,764.12	9,084,369,239.42	17,615,859,862.03	67.3%	8,563,970,902.09
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	5,031,000,000.00	5,031,000,000.00	1,288,819,495.47	2,341,004,691.73	46.5%	2,689,995,308.27
70111	EXECUTIVE AND LEGISLATIVE ORGANS	170,000,000.00	170,000,000.00	28,333,333.33	70,833,332.67	41.7%	99,166,667.33
70112	FINANCIAL AND FISCAL AFFAIRS	4,861,000,000.00	4,861,000,000.00	1,260,486,162.14	2,270,171,359.06	46.7%	2,590,828,640.94
7013	GENERAL SERVICES	722,151,680.48	722,151,680.48	-	200,000.00	0.0%	721,951,680.48
70131	GENERAL PERSONNEL SERVICES	706,751,680.48	706,751,680.48	-	200,000.00	0.0%	706,551,680.48
70132	OVERALL PLANNING AND STATISTICAL SERVICES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
70133	OTHER GENERAL SERVICES	400,000.00	400,000.00	-	-	0.0%	400,000.00
7017	PUBLIC DEBT TRANSACTIONS	20,426,679,083.64	20,426,679,083.64	7,795,549,743.95	15,274,655,170.30	74.8%	5,152,023,913.34
70171	PUBLIC DEBT TRANSACTIONS	20,426,679,083.64	20,426,679,083.64	7,795,549,743.95	15,274,655,170.30	74.8%	5,152,023,913.34
703	PUBLIC ORDER AND SAFETY	222,690,000.00	222,690,000.00	614,250.00	11,228,500.00	5.0%	211,461,500.00
7033	LAW COURTS	15,290,000.00	15,290,000.00	614,250.00	11,228,500.00	73.4%	4,061,500.00
70331	LAW COURTS	15,290,000.00	15,290,000.00	614,250.00	11,228,500.00	73.4%	4,061,500.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	207,400,000.00	207,400,000.00	-	-	0.0%	207,400,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	207,400,000.00	207,400,000.00	-	-	0.0%	207,400,000.00
704	ECONOMIC AFFAIRS	5,564,369,212.69	5,564,369,212.69	2,970,565,257.36	2,971,565,256.36	53.4%	2,592,803,956.33
7045	TRANSPORT	5,564,369,212.69	5,564,369,212.69	2,970,565,257.36	2,971,565,256.36	53.4%	2,592,803,956.33
70451	ROAD TRANSPORT	5,564,369,212.69	5,564,369,212.69	2,970,565,257.36	2,971,565,256.36	53.4%	2,592,803,956.33
705	ENVIRONMENTAL PROTECTION	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
7051	WASTE MANAGEMENT	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
70511	WASTE MANAGEMENT	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
706	HOUSING AND COMMUNITY AMMENITIES	1,022,598,739.00	1,022,598,739.00	444,388,495.27	445,648,495.27	43.6%	576,950,243.73
7061	HOUSING DEVELOPMENT	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
70611	HOUSING DEVELOPMENT	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
7062	COMMUNITY DEVELOPMENT	7,008,000.00	7,008,000.00	1,260,000.00	2,520,000.00	36.0%	4,488,000.00
70621	COMMUNITY DEVELOPMENT	7,008,000.00	7,008,000.00	1,260,000.00	2,520,000.00	36.0%	4,488,000.00
7063	WATER SUPPLY	755,590,739.00	755,590,739.00	443,128,495.27	443,128,495.27	58.6%	312,462,243.73
70631	WATER SUPPLY	755,590,739.00	755,590,739.00	443,128,495.27	443,128,495.27	58.6%	312,462,243.73
707	HEALTH	4,245,287,460.50	4,245,287,460.50	54,130,000.00	54,130,000.00	1.3%	4,191,157,460.50
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	151,500,000.00	151,500,000.00	-	-	0.0%	151,500,000.00
70711	PHARMACEUTICAL PRODUCTS	151,500,000.00	151,500,000.00	-	-	0.0%	151,500,000.00
7073	HOSPITAL SERVICES	2,730,000,000.00	2,730,000,000.00	4,130,000.00	4,130,000.00	0.2%	2,725,870,000.00
70731	GENERAL HOSPITAL SERVICES	2,730,000,000.00	2,730,000,000.00	4,130,000.00	4,130,000.00	0.2%	2,725,870,000.00
7074	PUBLIC HEALTH SERVICES	1,363,787,460.50	1,363,787,460.50	50,000,000.00	50,000,000.00	3.7%	1,313,787,460.50
70741	PUBLIC HEALTH SERVICES	1,363,787,460.50	1,363,787,460.50	50,000,000.00	50,000,000.00	3.7%	1,313,787,460.50
708	RECREATION, CULTURE AND RELIGION	4,540,660,525.00	4,540,660,525.00	1,561,681,974.34	1,591,022,192.34	35.0%	2,949,638,332.66
7081	RECREATIONAL AND SPORTING SERVICES	320,000,000.00	320,000,000.00	82,115,498.00	103,040,966.00	32.2%	216,959,034.00
70811	RECREATIONAL AND SPORTING SERVICES	320,000,000.00	320,000,000.00	82,115,498.00	103,040,966.00	32.2%	216,959,034.00
7082	CULTURAL SERVICES	7,585,525.00	7,585,525.00	-	-	0.0%	7,585,525.00
70821	CULTURAL SERVICES	7,585,525.00	7,585,525.00	-	-	0.0%	7,585,525.00
7083	BROADCASTING AND PUBLISHING SERVICES	388,000,000.00	388,000,000.00	-	-	0.0%	388,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	388,000,000.00	388,000,000.00	-	-	0.0%	388,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,825,075,000.00	3,825,075,000.00	1,479,566,476.34	1,487,981,226.34	38.9%	2,337,093,773.66
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,825,075,000.00	3,825,075,000.00	1,479,566,476.34	1,487,981,226.34	38.9%	2,337,093,773.66
709	EDUCATION	3,102,418,171.00	3,102,418,171.00	809,385,211.12	915,297,053.12	29.5%	2,187,121,117.88
7092	SECONDARY EDUCATION	766,450,000.00	766,450,000.00	-	104,258,092.00	13.6%	662,191,908.00
70922	UPPER-SECONDARY EDUCATION	766,450,000.00	766,450,000.00	-	104,258,092.00	13.6%	662,191,908.00
7094	TERTIARY EDUCATION	2,302,024,171.00	2,302,024,171.00	807,731,461.12	807,731,461.12	35.1%	1,494,292,709.88
70941	FIRST STAGE OF TERTIARY EDUCATION	868,656,540.00	868,656,540.00	24,626,240.06	24,626,240.06	2.8%	844,030,299.94
70942	SECOND STAGE OF TERTIARY EDUCATION	1,433,367,631.00	1,433,367,631.00	783,105,221.06	783,105,221.06	54.6%	650,262,409.94
7095	EDUCATION NOT DEFINABLE BY LEVEL	27,329,000.00	27,329,000.00	-	-	0.0%	27,329,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	27,329,000.00	27,329,000.00	-	-	0.0%	27,329,000.00
7098	EDUCATION N.E.C.	6,615,000.00	6,615,000.00	1,653,750.00	3,307,500.00	50.0%	3,307,500.00
70981	EDUCATION N.E.C	6,615,000.00	6,615,000.00	1,653,750.00	3,307,500.00	50.0%	3,307,500.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	897,865,078,282.05	897,865,078,282.05	116,340,229,621.38	203,764,547,752.33	22.7%	694,100,530,529.72
01	Agriculture	62,265,725,406.69	62,265,725,406.69	1,204,806,409.46	13,224,268,491.08	21.2%	49,041,456,915.61
0102	Development of the livestock value chain	22,411,538,945.88	22,411,538,945.88	60,000,000.00	61,720,000.00	0.3%	22,349,818,945.88
0103	Enhancement of food production and productivity	38,887,400,000.00	38,887,400,000.00	912,054,350.00	12,702,064,297.76	32.7%	26,185,335,702.24
0110	Agriculture Sector Expenditures Not Elsewhere Classified	966,786,460.81	966,786,460.81	232,752,059.46	460,484,193.32	47.6%	506,302,267.49
02	Societal Re-orientation	44,253,317,320.00	44,253,317,320.00	3,580,959,874.60	4,655,630,067.20	10.5%	39,597,687,252.80
0210	Societal Re-orientation - General	44,253,317,320.00	44,253,317,320.00	3,580,959,874.60	4,655,630,067.20	10.5%	39,597,687,252.80
03	Poverty Alleviation	39,001,478.36	39,001,478.36	8,293,481.34	16,144,511.07	41.4%	22,856,967.29
0310	Poverty Alleviation - General	39,001,478.36	39,001,478.36	8,293,481.34	16,144,511.07	41.4%	22,856,967.29
04	Health	65,097,139,033.65	65,097,139,033.65	10,574,263,035.76	15,530,519,048.64	23.9%	49,566,619,985.01
0402	Community engagement and participation in health	130,000,000.00	130,000,000.00	9,000,000.00	9,000,000.00	6.9%	121,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	39,025,594,804.82	39,025,594,804.82	6,665,062,316.93	8,706,306,180.62	22.3%	30,319,288,624.20
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,750,000,000.00	1,750,000,000.00	375,000,000.00	375,000,000.00	21.4%	1,375,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	4,493,416,278.33	4,493,416,278.33	240,794,922.11	240,794,922.11	5.4%	4,252,621,356.22
0410	Health Sector Expenditures Not Elsewhere Classified	19,698,127,950.50	19,698,127,950.50	3,284,405,796.72	6,199,417,945.91	31.5%	13,498,710,004.59
05	Education	151,404,271,931.39	151,404,271,931.39	29,420,212,478.68	43,679,143,637.57	28.8%	107,725,128,293.82
0501	Effective governance of the education system	4,150,200,000.00	4,150,200,000.00	26,918,630.67	2,018,230,619.35	48.6%	2,131,969,380.65
0503	Equity and inclusiveness in the provision of educational services	12,269,910,314.62	12,269,910,314.62	501,043,884.58	626,291,942.55	5.1%	11,643,618,372.07
0504	Improved quality of teaching and learning outcomes	221,605,000.00	221,605,000.00	-	-	0.0%	221,605,000.00
0505	Adequate infrastructure at all levels	99,809,619,273.39	99,809,619,273.39	21,390,799,792.54	26,454,066,306.10	26.5%	73,355,552,967.29
0506	Improved education information management system (EIMS)	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
0510	Education Sector Expenditures Not Elsewhere Classified	34,840,514,243.38	34,840,514,243.38	7,501,450,170.89	14,578,274,769.57	41.8%	20,262,239,473.81
06	Housing and Urban Development	24,635,391,620.77	24,635,391,620.77	4,144,282,689.33	4,850,112,557.16	19.7%	19,785,279,063.61
0610	Housing and Urban Development - General	24,635,391,620.77	24,635,391,620.77	4,144,282,689.33	4,850,112,557.16	19.7%	19,785,279,063.61
07	Gender	274,679,105.53	274,679,105.53	36,495,746.84	84,925,081.24	30.9%	189,754,024.29
0710	Gender - General	274,679,105.53	274,679,105.53	36,495,746.84	84,925,081.24	30.9%	189,754,024.29
08	Youth	4,735,810,020.10	4,735,810,020.10	1,124,759,051.06	1,664,797,513.24	35.2%	3,071,012,506.86
0810	Youth - General	4,735,810,020.10	4,735,810,020.10	1,124,759,051.06	1,664,797,513.24	35.2%	3,071,012,506.86
09	Environmental Improvement	59,264,822,938.38	59,264,822,938.38	2,991,338,297.08	4,616,152,546.35	7.8%	54,648,670,392.03
0910	Environmental Improvement - General	59,264,822,938.38	59,264,822,938.38	2,991,338,297.08	4,616,152,546.35	7.8%	54,648,670,392.03
10	Water Resources and Rural Development	62,851,633,508.62	62,851,633,508.62	3,037,333,520.26	9,339,933,465.46	14.9%	53,511,700,043.16
1010	Water Resources and Rural Deve - General	62,851,633,508.62	62,851,633,508.62	3,037,333,520.26	9,339,933,465.46	14.9%	53,511,700,043.16
11	Information Communication and Technology	4,292,839,310.00	4,292,839,310.00	182,455,424.82	196,038,390.00	4.6%	4,096,800,920.00
1110	Information Communication and Technology - General	4,292,839,310.00	4,292,839,310.00	182,455,424.82	196,038,390.00	4.6%	4,096,800,920.00
12	Growing the Private Sector	30,120,943,565.31	30,120,943,565.31	1,248,510,814.23	1,517,747,532.68	5.0%	28,603,196,032.63
1210	Growing the Private Sector - General	30,120,943,565.31	30,120,943,565.31	1,248,510,814.23	1,517,747,532.68	5.0%	28,603,196,032.63
13	Reform of Government and Governance	190,380,826,125.70	190,380,826,125.70	27,503,235,173.83	56,490,734,520.93	29.7%	133,890,091,604.77
1310	Reform of Government and Governance - General	190,380,826,125.70	190,380,826,125.70	27,503,235,173.83	56,490,734,520.93	29.7%	133,890,091,604.77
14	Power	17,304,849,113.74	17,304,849,113.74	1,283,976,644.20	2,814,648,237.74	16.3%	14,490,200,876.00
1410	Power - General	17,304,849,113.74	17,304,849,113.74	1,283,976,644.20	2,814,648,237.74	16.3%	14,490,200,876.00
17	Road	91,303,147,127.18	91,303,147,127.18	23,820,590,584.60	34,747,667,357.18	38.1%	56,555,479,770.00
1710	Road - General	91,303,147,127.18	91,303,147,127.18	23,820,590,584.60	34,747,667,357.18	38.1%	56,555,479,770.00
23	Social Protection	89,640,680,676.63	89,640,680,676.63	6,178,716,395.29	10,336,084,794.78	11.5%	79,304,595,881.85
2301	Effective Governance of Social Protection	1,345,000,000.00	1,345,000,000.00	1,887,500.00	2,397,500.00	0.2%	1,342,602,500.00
2302	Reduce Poverty and Vulnerability	40,228,500,000.00	40,228,500,000.00	160,997,997.04	1,233,029,700.42	3.1%	38,995,470,299.58
2303	Promote gender equity and social justice	5,614,000,000.00	5,614,000,000.00	41,205,500.00	121,205,500.00	2.2%	5,492,794,500.00
2304	Enhancement of Child Rights and Support	720,469,000.00	720,469,000.00	32,518,000.00	121,428,000.00	16.9%	599,041,000.00
2305	Social Pensions and Old Age Support	18,469,689,173.30	18,469,689,173.30	4,486,920,985.75	6,739,801,031.86	36.5%	11,729,888,141.44
2307	Promote Emergency and Humanitarian Assistance	21,563,022,503.33	21,563,022,503.33	239,708,200.00	893,803,850.00	4.1%	20,669,218,653.33
2310	Social Protection Not Elsewhere Classified	1,700,000,000.00	1,700,000,000.00	1,215,478,212.50	1,224,419,212.50	72.0%	475,580,787.50

Table 16: Personnel Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	76,821,443,653.75	76,821,443,653.75	16,809,786,104.84	31,115,048,722.18	40.5%	45,706,394,931.57
01	Agriculture	900,179,452.51	900,179,452.51	218,678,776.22	434,837,626.84	48.3%	465,341,825.67
0110	Agriculture Sector Expenditures Not Elsewhere Classified	900,179,452.51	900,179,452.51	218,678,776.22	434,837,626.84	48.3%	465,341,825.67
02	Societal Re-orientation	951,274,048.94	951,274,048.94	195,045,159.62	408,476,737.22	42.9%	542,797,311.72
0210	Societal Re-orientation - General	951,274,048.94	951,274,048.94	195,045,159.62	408,476,737.22	42.9%	542,797,311.72
03	Poverty Alleviation	39,001,478.36	39,001,478.36	8,293,481.34	16,144,511.07	41.4%	22,856,967.29
0310	Poverty Alleviation - General	39,001,478.36	39,001,478.36	8,293,481.34	16,144,511.07	41.4%	22,856,967.29
04	Health	14,632,719,976.08	14,632,719,976.08	3,142,657,445.48	5,992,305,906.83	41.0%	8,640,414,069.25
0410	Health Sector Expenditures Not Elsewhere Classified	14,632,719,976.08	14,632,719,976.08	3,142,657,445.48	5,992,305,906.83	41.0%	8,640,414,069.25
05	Education	28,322,191,502.58	28,322,191,502.58	6,523,656,776.13	13,073,645,225.81	46.2%	15,248,546,276.77
0510	Education Sector Expenditures Not Elsewhere Classified	28,322,191,502.58	28,322,191,502.58	6,523,656,776.13	13,073,645,225.81	46.2%	15,248,546,276.77
06	Housing and Urban Development	536,887,275.49	536,887,275.49	136,345,633.67	271,440,474.03	50.6%	265,446,801.46
0610	Housing and Urban Development - General	536,887,275.49	536,887,275.49	136,345,633.67	271,440,474.03	50.6%	265,446,801.46
07	Gender	123,327,245.88	123,327,245.88	29,614,601.84	63,582,791.24	51.6%	59,744,454.64
0710	Gender - General	123,327,245.88	123,327,245.88	29,614,601.84	63,582,791.24	51.6%	59,744,454.64
08	Youth	294,985,821.10	294,985,821.10	11,837,755.02	203,934,747.20	69.1%	91,051,073.90
0810	Youth - General	294,985,821.10	294,985,821.10	11,837,755.02	203,934,747.20	69.1%	91,051,073.90
09	Environmental Improvement	375,759,211.38	375,759,211.38	107,033,742.56	228,929,989.99	60.9%	146,829,221.39
0910	Environmental Improvement - General	375,759,211.38	375,759,211.38	107,033,742.56	228,929,989.99	60.9%	146,829,221.39
10	Water Resources and Rural Development	186,148,293.53	186,148,293.53	42,281,439.10	85,525,313.95	45.9%	100,622,979.58
1010	Water Resources and Rural Deve - General	186,148,293.53	186,148,293.53	42,281,439.10	85,525,313.95	45.9%	100,622,979.58
11	Information Communication and Technology	20,839,310.00	20,839,310.00	7,256,344.82	20,839,310.00	100.0%	-
1110	Information Communication and Technology - General	20,839,310.00	20,839,310.00	7,256,344.82	20,839,310.00	100.0%	-
12	Growing the Private Sector	124,629,741.40	124,629,741.40	31,706,649.23	62,889,010.92	50.5%	61,740,730.48
1210	Growing the Private Sector - General	124,629,741.40	124,629,741.40	31,706,649.23	62,889,010.92	50.5%	61,740,730.48
13	Reform of Government and Governance	11,308,273,740.58	11,308,273,740.58	1,737,991,762.38	3,257,568,066.01	28.8%	8,050,705,674.57
1310	Reform of Government and Governance - General	11,308,273,740.58	11,308,273,740.58	1,737,991,762.38	3,257,568,066.01	28.8%	8,050,705,674.57
14	Power	67,702,516.56	67,702,516.56	13,109,960.67	26,493,391.54	39.1%	41,209,125.02
1410	Power - General	67,702,516.56	67,702,516.56	13,109,960.67	26,493,391.54	39.1%	41,209,125.02
17	Road	467,834,866.06	467,834,866.06	117,355,591.01	228,634,587.67	48.9%	239,200,278.39
1710	Road - General	467,834,866.06	467,834,866.06	117,355,591.01	228,634,587.67	48.9%	239,200,278.39
23	Social Protection	18,469,689,173.30	18,469,689,173.30	4,486,920,985.75	6,739,801,031.86	36.5%	11,729,888,141.44
2305	Social Pensions and Old Age Support	18,469,689,173.30	18,469,689,173.30	4,486,920,985.75	6,739,801,031.86	36.5%	11,729,888,141.44

Table 17: Overhead Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	49,825,282,424.85	49,825,282,424.85	9,564,691,996.52	18,927,969,087.54	38.0%	30,897,313,337.31
01	Agriculture	66,607,008.30	66,607,008.30	14,073,283.24	25,646,566.48	38.5%	40,960,441.82
0110	Agriculture Sector Expenditures Not Elsewhere Classified	66,607,008.30	66,607,008.30	14,073,283.24	25,646,566.48	38.5%	40,960,441.82
02	Societal Re-orientation	2,140,146,062.96	2,140,146,062.96	403,780,703.08	673,757,578.74	31.5%	1,466,388,484.22
0210	Societal Re-orientation - General	2,140,146,062.96	2,140,146,062.96	403,780,703.08	673,757,578.74	31.5%	1,466,388,484.22
04	Health	618,063,773.92	618,063,773.92	62,992,111.18	128,355,799.02	20.8%	489,707,974.90
0410	Health Sector Expenditures Not Elsewhere Classified	618,063,773.92	618,063,773.92	62,992,111.18	128,355,799.02	20.8%	489,707,974.90
05	Education	3,645,290,309.80	3,645,290,309.80	193,034,423.70	613,958,730.70	16.8%	3,031,331,579.10
0510	Education Sector Expenditures Not Elsewhere Classified	3,645,290,309.80	3,645,290,309.80	193,034,423.70	613,958,730.70	16.8%	3,031,331,579.10
06	Housing and Urban Development	160,649,868.00	160,649,868.00	12,871,965.00	24,167,888.00	15.0%	136,481,980.00
0610	Housing and Urban Development - General	160,649,868.00	160,649,868.00	12,871,965.00	24,167,888.00	15.0%	136,481,980.00
07	Gender	151,351,859.65	151,351,859.65	6,881,145.00	21,342,290.00	14.1%	130,009,569.65
0710	Gender - General	151,351,859.65	151,351,859.65	6,881,145.00	21,342,290.00	14.1%	130,009,569.65
08	Youth	1,556,965,708.00	1,556,965,708.00	600,232,052.00	843,520,254.00	54.2%	713,445,454.00
0810	Youth - General	1,556,965,708.00	1,556,965,708.00	600,232,052.00	843,520,254.00	54.2%	713,445,454.00
09	Environmental Improvement	27,895,544.00	27,895,544.00	4,724,386.00	8,992,971.00	32.2%	18,902,573.00
0910	Environmental Improvement - General	27,895,544.00	27,895,544.00	4,724,386.00	8,992,971.00	32.2%	18,902,573.00
10	Water Resources and Rural Development	24,501,564.00	24,501,564.00	4,582,090.00	8,855,013.33	36.1%	15,646,550.67
1010	Water Resources and Rural Deve - General	24,501,564.00	24,501,564.00	4,582,090.00	8,855,013.33	36.1%	15,646,550.67
12	Growing the Private Sector	494,608,547.25	494,608,547.25	61,459,345.00	70,644,190.00	14.3%	423,964,357.25
1210	Growing the Private Sector - General	494,608,547.25	494,608,547.25	61,459,345.00	70,644,190.00	14.3%	423,964,357.25
13	Reform of Government and Governance	40,649,102,728.01	40,649,102,728.01	8,196,302,704.32	16,501,662,230.27	40.6%	24,147,440,497.74
1310	Reform of Government and Governance - General	40,649,102,728.01	40,649,102,728.01	8,196,302,704.32	16,501,662,230.27	40.6%	24,147,440,497.74
14	Power	234,398,912.44	234,398,912.44	1,618,203.00	3,236,406.00	1.4%	231,162,506.44
1410	Power - General	234,398,912.44	234,398,912.44	1,618,203.00	3,236,406.00	1.4%	231,162,506.44
17	Road	55,700,538.52	55,700,538.52	2,139,585.00	3,829,170.00	6.9%	51,871,368.52
1710	Road - General	55,700,538.52	55,700,538.52	2,139,585.00	3,829,170.00	6.9%	51,871,368.52

Table 18: Capital Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65
01	Agriculture	61,298,938,945.88	61,298,938,945.88	972,054,350.00	12,763,784,297.76	20.8%	48,535,154,648.12
0102	Development of the livestock value chain	22,411,538,945.88	22,411,538,945.88	60,000,000.00	61,720,000.00	0.3%	22,349,818,945.88
0103	Enhancement of food production and productivity	38,887,400,000.00	38,887,400,000.00	912,054,350.00	12,702,064,297.76	32.7%	26,185,335,702.24
02	Societal Re-orientation	36,906,507,683.10	36,906,507,683.10	1,502,567,535.56	2,085,414,524.90	5.7%	34,821,093,158.20
0210	Societal Re-orientation - General	36,906,507,683.10	36,906,507,683.10	1,502,567,535.56	2,085,414,524.90	5.7%	34,821,093,158.20
04	Health	45,399,011,083.15	45,399,011,083.15	7,289,857,239.04	9,331,101,102.73	20.6%	36,067,909,980.42
0402	Community engagement and participation in health	130,000,000.00	130,000,000.00	9,000,000.00	9,000,000.00	6.9%	121,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	39,025,594,804.82	39,025,594,804.82	6,665,062,316.93	8,706,306,180.62	22.3%	30,319,288,624.20
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,750,000,000.00	1,750,000,000.00	375,000,000.00	375,000,000.00	21.4%	1,375,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	4,493,416,278.33	4,493,416,278.33	240,794,922.11	240,794,922.11	5.4%	4,252,621,356.22
05	Education	116,563,757,688.01	116,563,757,688.01	21,918,762,307.79	29,100,868,868.00	25.0%	87,462,888,820.01
0501	Effective governance of the education system	4,150,200,000.00	4,150,200,000.00	26,918,630.67	2,018,230,619.35	48.6%	2,131,969,380.65
0503	Equity and inclusiveness in the provision of educational services	12,269,910,314.62	12,269,910,314.62	501,043,884.58	626,291,942.55	5.1%	11,643,618,372.07
0504	Improved quality of teaching and learning outcomes	221,605,000.00	221,605,000.00	-	-	0.0%	221,605,000.00
0505	Adequate infrastructure at all levels	99,809,619,273.39	99,809,619,273.39	21,390,799,792.54	26,454,066,306.10	26.5%	73,355,552,967.29
0506	Improved education information management system (EIMS)	112,423,100.00	112,423,100.00	-	2,280,000.00	2.0%	110,143,100.00
06	Housing and Urban Development	23,677,854,477.28	23,677,854,477.28	3,995,065,090.66	4,554,504,195.13	19.2%	19,123,350,282.15
0610	Housing and Urban Development - General	23,677,854,477.28	23,677,854,477.28	3,995,065,090.66	4,554,504,195.13	19.2%	19,123,350,282.15
08	Youth	2,563,858,491.00	2,563,858,491.00	430,573,746.04	514,301,546.04	20.1%	2,049,556,944.96
0810	Youth - General	2,563,858,491.00	2,563,858,491.00	430,573,746.04	514,301,546.04	20.1%	2,049,556,944.96
09	Environmental Improvement	58,822,234,850.00	58,822,234,850.00	2,879,034,390.52	4,377,683,807.36	7.4%	54,444,551,042.64
0910	Environmental Improvement - General	58,822,234,850.00	58,822,234,850.00	2,879,034,390.52	4,377,683,807.36	7.4%	54,444,551,042.64
10	Water Resources and Rural Development	61,885,392,912.09	61,885,392,912.09	2,547,341,495.89	8,802,424,642.91	14.2%	53,082,968,269.18
1010	Water Resources and Rural Development - General	61,885,392,912.09	61,885,392,912.09	2,547,341,495.89	8,802,424,642.91	14.2%	53,082,968,269.18
11	Information Communication and Technology	4,272,000,000.00	4,272,000,000.00	175,199,080.00	175,199,080.00	4.1%	4,096,800,920.00
1110	Information Communication and Technology - General	4,272,000,000.00	4,272,000,000.00	175,199,080.00	175,199,080.00	4.1%	4,096,800,920.00
12	Growing the Private Sector	29,501,705,276.66	29,501,705,276.66	1,155,344,820.00	1,384,214,331.76	4.7%	28,117,490,944.90
1210	Growing the Private Sector - General	29,501,705,276.66	29,501,705,276.66	1,155,344,820.00	1,384,214,331.76	4.7%	28,117,490,944.90
13	Reform of Government and Governance	112,221,320,892.99	112,221,320,892.99	8,482,697,217.71	19,101,895,862.63	17.0%	93,119,425,030.36
1310	Reform of Government and Governance - General	112,221,320,892.99	112,221,320,892.99	8,482,697,217.71	19,101,895,862.63	17.0%	93,119,425,030.36
14	Power	17,002,747,684.74	17,002,747,684.74	1,269,248,480.53	2,784,918,440.20	16.4%	14,217,829,244.54
1410	Power - General	17,002,747,684.74	17,002,747,684.74	1,269,248,480.53	2,784,918,440.20	16.4%	14,217,829,244.54
17	Road	85,015,242,509.91	85,015,242,509.91	20,730,530,151.23	31,543,638,343.15	37.1%	53,471,604,166.76
1710	Road - General	85,015,242,509.91	85,015,242,509.91	20,730,530,151.23	31,543,638,343.15	37.1%	53,471,604,166.76
23	Social Protection	71,170,991,503.33	71,170,991,503.33	1,691,795,409.54	3,596,283,762.92	5.1%	67,574,707,740.41
2301	Effective Governance of Social Protection	1,345,000,000.00	1,345,000,000.00	1,887,500.00	2,397,500.00	0.2%	1,342,602,500.00
2302	Reduce Poverty and Vulnerability	40,228,500,000.00	40,228,500,000.00	160,997,997.04	1,233,029,700.42	3.1%	38,995,470,299.58
2303	Promote gender equity and social justice	5,614,000,000.00	5,614,000,000.00	41,205,500.00	121,205,500.00	2.2%	5,492,794,500.00
2304	Enhancement of Child Rights and Support	720,469,000.00	720,469,000.00	32,518,000.00	121,428,000.00	16.9%	599,041,000.00
2307	Promote Emergency and Humanitarian Assistance	21,563,022,503.33	21,563,022,503.33	239,708,200.00	893,803,850.00	4.1%	20,669,218,653.33
2310	Social Protection Not Elsewhere Classified	1,700,000,000.00	1,700,000,000.00	1,215,478,212.50	1,224,419,212.50	72.0%	475,580,787.50

Table 19: Other Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	44,916,788,205.31	44,916,788,205.31	14,925,680,205.51	23,605,297,137.12	52.6%	21,311,491,068.19
02	Societal Re-orientation	4,255,389,525.00	4,255,389,525.00	1,479,566,476.34	1,487,981,226.34	35.0%	2,767,408,298.66
0210	Societal Re-orientation - General	4,255,389,525.00	4,255,389,525.00	1,479,566,476.34	1,487,981,226.34	35.0%	2,767,408,298.66
04	Health	4,447,344,200.50	4,447,344,200.50	78,756,240.06	78,756,240.06	1.8%	4,368,587,960.44
0410	Health Sector Expenditures Not Elsewhere Classified	4,447,344,200.50	4,447,344,200.50	78,756,240.06	78,756,240.06	1.8%	4,368,587,960.44
05	Education	2,873,032,431.00	2,873,032,431.00	784,758,971.06	890,670,813.06	31.0%	1,982,361,617.94
0510	Education Sector Expenditures Not Elsewhere Classified	2,873,032,431.00	2,873,032,431.00	784,758,971.06	890,670,813.06	31.0%	1,982,361,617.94
06	Housing and Urban Development	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
0610	Housing and Urban Development - General	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
08	Youth	320,000,000.00	320,000,000.00	82,115,498.00	103,040,966.00	32.2%	216,959,034.00
0810	Youth - General	320,000,000.00	320,000,000.00	82,115,498.00	103,040,966.00	32.2%	216,959,034.00
09	Environmental Improvement	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
0910	Environmental Improvement - General	38,933,333.00	38,933,333.00	545,778.00	545,778.00	1.4%	38,387,555.00
10	Water Resources and Rural Development	755,590,739.00	755,590,739.00	443,128,495.27	443,128,495.27	58.6%	312,462,243.73
1010	Water Resources and Rural Deve - General	755,590,739.00	755,590,739.00	443,128,495.27	443,128,495.27	58.6%	312,462,243.73
13	Reform of Government and Governance	26,202,128,764.12	26,202,128,764.12	9,086,243,489.42	17,629,608,362.03	67.3%	8,572,520,402.09
1310	Reform of Government and Governance - General	26,202,128,764.12	26,202,128,764.12	9,086,243,489.42	17,629,608,362.03	67.3%	8,572,520,402.09
17	Road	5,764,369,212.69	5,764,369,212.69	2,970,565,257.36	2,971,565,256.36	51.6%	2,792,803,956.33
1710	Road - General	5,764,369,212.69	5,764,369,212.69	2,970,565,257.36	2,971,565,256.36	51.6%	2,792,803,956.33

3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare** have a blue marker whilst those related to **Basic Education** have a green marker.

Table 20: Capital Expenditure by Project

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
Total Capital Expenditure		726,301,563,998.14	726,301,563,998.14	75,040,071,314.51	130,116,232,805.49	17.9%	596,185,331,192.65	PHC BED
011100400100 - Office of the Economic Adviser to the	Economic Policy Dialogue Roundtable Activities	50,000,000.00	50,000,000.00	11,500,000.00	11,500,000.00	23.0%	38,500,000.00	
011100500100 - Sustainable Development Goals (SDGs)	KTSG & AUDA-NEPAD Sustainable Development Goals Projects Intervention on	100,000,000.00	100,000,000.00	26,115,548.00	26,115,548.00	26.1%	73,884,452.00	
011100600100 - Directorate of Information and	Procurement of 500No. Computers and 500No. Computer Tables for all MDAs	400,000,000.00	400,000,000.00	23,295,930.00	23,295,930.00	5.8%	376,704,070.00	
011100600100 - Directorate of Information and	Computerization and Automation of MDAs operations	342,000,000.00	342,000,000.00	-	-	0.0%	342,000,000.00	
011100600100 - Directorate of Information and	Annual Software Subscription	100,000,000.00	100,000,000.00	41,478,150.00	41,478,150.00	41.5%	58,521,850.00	
011100600100 - Directorate of Information and	Purchase and Installation of Intercoms in Ministries, Departments and Parastatals	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
011100600100 - Directorate of Information and	e-Governance Solutions	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	100.0%	-	
011100600100 - Directorate of Information and	Enterprises Data Warehouse	200,000,000.00	200,000,000.00	90,000,000.00	90,000,000.00	45.0%	110,000,000.00	
011100600100 - Directorate of Information and	Internet Connectivity for MDAs	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
011100600100 - Directorate of Information and	Software Development	150,000,000.00	150,000,000.00	3,425,000.00	3,425,000.00	2.3%	146,575,000.00	
011100600100 - Directorate of Information and	Routine Maintenance/Incidence/IT Equipments	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
011100600100 - Directorate of Information and	Broad Band Connectivity from 34 MDAs	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
011100600100 - Directorate of Information and	Incubation & Start-up Support	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
011100600100 - Directorate of Information and	Establishment of Data Centre	2,300,000,000.00	2,300,000,000.00	-	-	0.0%	2,300,000,000.00	
011100600100 - Directorate of Information and	KATSINA GOVOPS Programme- Public & Civil Servants Training & Change Management	200,000,000.00	200,000,000.00	7,000,000.00	7,000,000.00	3.5%	193,000,000.00	
011100700100 - Katsina State Social Investment Agency	Coordination of KTSG Social Investment Programmes	50,000,000.00	50,000,000.00	22,426,500.00	22,426,500.00	44.9%	27,573,500.00	
011100700100 - Katsina State Social Investment Agency	Collaboration/Partnership with NGOs, National and International Donor Agencies	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
011100900100 - Katsina State Enterprise Development	Provide tools and facilities for Enterprises Development and Enhancement for citizens of	100,000,000.00	100,000,000.00	75,230,000.00	75,230,000.00	75.2%	24,770,000.00	
011100900100 - Katsina State Enterprise Development	Mentoring and Apprenticeship Support Programme (MAP)	200,000,000.00	200,000,000.00	156,960,500.00	156,960,500.00	78.5%	43,039,500.00	
011100900100 - Katsina State Enterprise Development	Provision of Cluster Parks and MSME's Village	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
011100900100 - Katsina State Enterprise Development	Provide working tools and facilities for vulnerable people in the State under the NG-	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
011100900100 - Katsina State Enterprise Development	SP.1.1: Start-up Business Skills & Entrepreneur Programme	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00	
011100900100 - Katsina State Enterprise Development	Dikko Social Innovation Academy	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
011100900100 - Katsina State Enterprise Development	KATSINA CHOROK MAPING EMPLOYMENT PROGRAM SUPPORT (KTSG 30%, 34LGAs	10,000,000.00	10,000,000.00	500,000,000.00	500,000,000.00	5000.0%	-	
011100900100 - Katsina State Enterprise Development	KATSINA STATE GRADUATE ENTREPRENEURSHIP FUND (KGEF) (KTSG 30%, 34LGAs	3,333,333,333.33	3,333,333,333.33	35,950,000.00	35,950,000.00	1.1%	3,297,383,333.33	
011113200100 - Department of Inter-Governmental and	Development & Maintenance of Liaison Offices & Government Quarters	300,000,000.00	300,000,000.00	156,381,802.36	286,006,638.78	95.3%	13,993,361.22	
011113200100 - Department of Inter-Governmental and	Repairs and Renovation of Governor's Lodge	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
011113200100 - Department of Inter-Governmental and	Construction of Additional Structure at Katsina House Abuja	1,400,000,000.00	1,400,000,000.00	608,520,407.30	608,520,407.30	43.5%	791,479,592.70	
011113200100 - Department of Inter-Governmental and	Construction at Katsina property, Kofo-Abayomi Street, Victoria Island, Lagos	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00	
011118300100 - Department of Banking and Finance	Purchase of IT Equipment for Katsina Amana MFB	150,195,333.33	150,195,333.33	-	-	0.0%	150,195,333.33	
011118300100 - Department of Banking and Finance	State Micro Finance Bank Activities	53,650,000.00	53,650,000.00	-	-	0.0%	53,650,000.00	
011118300100 - Department of Banking and Finance	Purchase of Shares for State own Micro Finance Bank in compliance with CBN criteria	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
011200300100 - Katsina State House of Assembly	General Rehabilitation at the Assembly Complex	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00	
011200300100 - Katsina State House of Assembly	General Rehab. at Kaduna (old) Guest House including 4No. Chalets	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
011200300100 - Katsina State House of Assembly	Provision of Wires at Complex, Chalet, SPK & DSPK Residence	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
011200300100 - Katsina State House of Assembly	Construction of Mini Chamber for Katsina Amana Speaker	375,000,000.00	375,000,000.00	-	-	0.0%	375,000,000.00	
011200300100 - Katsina State House of Assembly	Purchase of Vehicles for Incoming Hon. House Members and Officials/Aides	445,000,000.00	445,000,000.00	200,000,000.00	430,154,000.00	96.7%	14,846,000.00	
011200300100 - Katsina State House of Assembly	Purchase of Official Vehicles for Assembly Service Commission	300,000,000.00	300,000,000.00	-	155,160,000.00	51.7%	144,840,000.00	
011200300100 - Katsina State House of Assembly	Purchase of Laptops/Pad	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00	
011200300100 - Katsina State House of Assembly	Mainstream Mobilization On Social protection program	855,000,000.00	855,000,000.00	-	-	0.0%	855,000,000.00	
011200300100 - Katsina State House of Assembly	Haji Exercise	1,219,604,834.29	1,219,604,834.29	-	1,219,604,834.29	0.0%	1,219,604,834.29	
011200300100 - Katsina State House of Assembly	Economic Empowerment in 34No. LGAs	1,292,000,000.71	1,292,000,000.71	-	334,111,200.00	25.9%	957,888,800.71	
011200300100 - Katsina State House of Assembly	Production of Calendars/Almanacs	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00	
011200300100 - Katsina State House of Assembly	Production of Journals	12,000,000.00	12,000,000.00	-	6,206,400.00	51.7%	5,793,600.00	
011200300100 - Katsina State House of Assembly	Production of Hansard (Bound Volume)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
011200300100 - Katsina State House of Assembly	Production of Pallatives to 34No. Constituencies	2,000,000,000.00	2,000,000,000.00	500,000,000.00	1,017,200,000.00	50.9%	982,800,000.00	
011200300100 - Katsina State House of Assembly	Purchase of Equipment for printing and the Press Crew	20,000,000.00	20,000,000.00	-	10,344,000.00	51.7%	9,656,000.00	
011200400100 - Katsina State Assembly Service	Furniture and Fittings	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
01200400100 - Katsina State Assembly Service	Procurement & Installation of Inverter for the Commission	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00	
012300100100 - Ministry of Information and Culture	Provision of 4No Video Projectors and Accessories	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
012300100100 - Ministry of Information and Culture	Production of Series TV Documentaries and Archival Materials	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
012300100100 - Ministry of Information and Culture	Purchase of Video and Still Camera's	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
012300300100 - Katsina State Television Authority (KTTV)	Purchase of Digital/Analogue Transmitter and Accessories	500,144,408.00	500,144,408.00	-	-	0.0%	500,144,408.00	
012300300100 - Katsina State Television Authority (KTTV)	Annual Renewal of NBC License 2022	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00	
012300300100 - Katsina State Television Authority (KTTV)	Live Studio Master Control Room	27,541,050.00	27,541,050.00	-	-	0.0%	27,541,050.00	
012300400100 - Katsina State Radio	Renovation and Furnishing of Radio HQ	100,000,000.00	100,000,000.00	71,983,793.36	71,983,793.36	72.0%	28,016,206.64	
012300400100 - Katsina State Radio	Maintenance of 4No. 10KW Solar Power for 4No Stations	29,727,000.00	29,727,000.00	-	-	0.0%	29,727,000.00	
012300400100 - Katsina State Radio	Payment of NBC License Fee	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
012300400100 - Katsina State Radio	Establishment of 10KW FM Station and Equipment	500,000,000.00	500,000,000.00	97,088,200.00	97,088,200.00	19.4%	402,911,800.00	
012301300100 - Government Printing Press	Purchase of Heavy Duty Colour offset Printing Machine High File with CPC and Badwin 2No.	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
012301300100 - Government Printing Press	Purchase of 4 Clamps Binding Machines Sulby	63,525,000.00	63,525,000.00	-	-	0.0%	63,525,000.00	
012301300100 - Government Printing Press	Purchase of Single Clamp Binding Machine Sulby MK III	44,798,164.98	44,798,164.98	-	-	0.0%	44,798,164.98	
012301300100 - Government Printing Press	Purchase of CTCIP (Computer to Plate Conditional (Amsky) A2 Size 2No.	415,800,000.00	415,800,000.00	-	-	0.0%	415,800,000.00	
012301300100 - Government Printing Press	Purchase of Mortaria ERC Numbering and Perforating Machine	17,325,000.00	17,325,000.00	-	-	0.0%	17,325,000.00	
012301300100 - Government Printing Press	Purchase of Exercise Book Making Machine	591,360,000.00	591,360,000.00	-	-	0.0%	591,360,000.00	
012301300100 - Government Printing Press	Purchase of Flex Banner Printing Machine 10fts 2No. (SP)	23,100,000.00	23,100,000.00	-	-	0.0%	23,100,000.00	
012301300100 - Government Printing Press	Purchase of Flex Banner Printing Machine 6fts 2No. (SP)	9,731,019.38	9,731,019.38	-	-	0.0%	9,731,019.38	
012301300100 - Government Printing Press	Purchase of Heavy duty DI Printing Machine Accrio-C4065PKLU 202xLM	57,750,000.00	57,750,000.00	-	-	0.0%	57,750,000.00	
012301300100 - Government Printing Press	Purchase of Industrial Lamination Machine with Hydraulic	8,662,500.00	8,662,500.00	-	-	0.0%	8,662,500.00	
012301300100 - Government Printing Press	Purchase of Laptop Computer 6No.	20,790,000.00	20,790,000.00	-	-	0.0%	20,790,000.00	
012301300100 - Government Printing Press	Purchase of Desktop Computer 3No.	693,000.00	693,000.00	-	-	0.0%	693,000.00	
012301300100 - Government Printing Press	Purchase of Speed Master 1.2 Motor Clamp Widthbawin Dryer (5 Unit)	1,300,000,000.00	1,300,000,000.00	-	-	0.0%	1,300,000,000.00	
012301500100 - History and Culture Bureau	Construction of Archival Library	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012301500100 - History and Culture Bureau	Renovation of Katsina Gobarau Minaret (Museum centre)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
012301500100 - History and Culture Bureau	Documentation of Katsina State History (Retrieval and Seminars)	10,697,500.00	10,697,500.00	-	-	0.0%	10,697,500.00	
012301500100 - History and Culture Bureau	Construction of Cultural Crafts Development and Exhibition of Traditional Occupations	26,444,000.00	26,444,000.00	-	-	0.0%	26,444,000.00	
012301500100 - History and Culture Bureau	Hosting of National Council of Culture and Orientation	50,000,000.00	50,000,000.00	48,627,640.00	48,627,640.00	97.3%	1,372,360.00	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
012301500100 - History and Culture Bureau	Annual Abuja Carnival project	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
012400100100 - Ministry of Internal Security and Home	Security Watch Corp (Purchase of security equipment and gadgets)	300,000,000.00	300,000,000.00	216,921,500.00	222,741,500.00	74.2%	77,258,500.00	
012400100100 - Ministry of Internal Security and Home	Procurement of Security Asset	1,200,000,000.00	1,200,000,000.00	-	-	0.0%	1,200,000,000.00	
012400100100 - Ministry of Internal Security and Home	Purchase of Ammunitions & Caterages (KTSO COUNTERPART@30%)	500,000,000.00	500,000,000.00	74,288,902.20	148,577,804.40	29.7%	351,422,195.60	
012400100100 - Ministry of Internal Security and Home	Purchase of Security Gadget (KTSO COUNTERPART@30%)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
012400100100 - Ministry of Internal Security and Home	Purchase of Pump Action Rifles	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
012400100100 - Ministry of Internal Security and Home	Intelligence Information Gazing	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
012400100100 - Ministry of Internal Security and Home	Construct of Office and Accommodation for Community Watch Corps	100,000,000.00	100,000,000.00	15,000,000.00	15,000,000.00	15.0%	85,000,000.00	
012400100100 - Ministry of Internal Security and Home	Maintenance of State Security Joint Operation	400,000,000.00	400,000,000.00	323,845,000.00	377,171,000.00	94.3%	22,829,000.00	
012400100100 - Ministry of Internal Security and Home	Media for Security Activities	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
012400100100 - Ministry of Internal Security and Home	Inter-State Security Collaboration/meeting Workshop	200,000,000.00	200,000,000.00	2,688,000.00	5,688,000.00	2.8%	194,312,000.00	
012400100100 - Ministry of Internal Security and Home	Establishment of Community Dispute resolution Centre across the Three Senatorial	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
012400100100 - Ministry of Internal Security and Home	Development of Multi-literal Cooperation Peace building and Conflict Mitigation	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
012400100100 - Ministry of Internal Security and Home	Provide Advocacy for Consultation and synergy	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
012400100100 - Ministry of Internal Security and Home	Establishment of Campus Security Education Centre	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
012400100100 - Ministry of Internal Security and Home	Development of Ruau Forest for ranching facilities to the Nomadic Herders	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
012400100100 - Ministry of Internal Security and Home	Recovery of Encroached Cattle routes	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012400100100 - Ministry of Internal Security and Home	Rehabilitation of Fire Stations, Control tower & underground Tanks across the Fire	100,000,000.00	100,000,000.00	5,000,000.00	5,000,000.00	5.0%	95,000,000.00	
012400100100 - Ministry of Internal Security and Home	Purchase of 1No Fire Fighting Trucks	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
012400100100 - Ministry of Internal Security and Home	Provision of dedicated Water Tanks at Various location for Fire Service.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012400100100 - Ministry of Internal Security and Home	Purchase of Chemicals	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012400100100 - Ministry of Internal Security and Home	Purchase of Firefighting Equipments/Accessories	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012400100100 - Ministry of Internal Security and Home	Provision of Soft/Hardware Gadgets	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
012400100100 - Ministry of Internal Security and Home	Equip and provide special security facilities for the Climate Peace Hub Project	150,000,000.00	150,000,000.00	-	23,540,688.50	15.7%	126,459,311.50	
012500100100 - Office of the Head of Civil Service of the	Purchase of Office Furniture	2,500,000,000.00	2,500,000,000.00	212,452,500.00	1,810,417,642.39	72.4%	689,582,357.61	
012500100100 - Office of the Head of Civil Service of the	Purchase of Office Furniture	800,000,000.00	800,000,000.00	123,490,600.00	146,080,762.50	18.3%	653,919,237.50	
012500200100 - Bureau of Public Administration Reforms	Engagement with Development Partners/External Organisations	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012500300100 - Department of Human Capital	HCD Council Activities (State, LG and Wards)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012500300100 - Department of Human Capital	Advocacy on Human Capital Development Indices	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
012500300100 - Department of Human Capital	Software Update, Data Generation, Hosting and Maintenance	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012500500100 - Department of Establishment, Pension	Construction of 1No. Block of 2No Computer Lab at College of Admin FTA	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
012500500100 - Department of Establishment, Pension	Construction of Library at Bala Abdullahi College of Admin FTA	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00	
012500500100 - Department of Establishment, Pension	Construction of Wall fence at Bala Abdullahi College of Admin FTA	70,690,800.00	70,690,800.00	-	-	0.0%	70,690,800.00	
012500500100 - Department of Establishment, Pension	Roads, Parking and Drainages	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012500500100 - Department of Establishment, Pension	Rehabilitation of 1No. Female Hostel	6,450,534.00	6,450,534.00	-	-	0.0%	6,450,534.00	
012500500100 - Department of Establishment, Pension	Rehabilitation of Assembly Hall	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
012500500100 - Department of Establishment, Pension	Rehabilitation of 3No. Block of 6No. Class Rooms	49,921,055.56	49,921,055.56	-	-	0.0%	49,921,055.56	
012500500100 - Department of Establishment, Pension	Reconstruction of Collapsed Wall	3,608,826.44	3,608,826.44	-	-	0.0%	3,608,826.44	
012500500100 - Department of Establishment, Pension	Construction of 4No. Toilets with 4No. Cubicles	16,181,600.00	16,181,600.00	-	-	0.0%	16,181,600.00	
012500500100 - Department of Establishment, Pension	MAINTENANCE AND SUBSCRIPTION OF E- LIBRARY AT HEADQUARTER	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
012500500100 - Department of Establishment, Pension	PROCUREMENT OF 4NO. HP ENVY 17 LAPTOP AND 4NO	11,600,000.00	11,600,000.00	-	-	0.0%	11,600,000.00	
012500600100 - Katsina State Pension Commission	EXPENDITURE FOR PENSION CONTRIBUTION SCHEME (CAPITAL RECEIPT)	21,553,848,433.44	21,553,848,433.44	59,918,461.60	59,918,461.60	0.3%	21,493,929,971.84	
014000200100 - Office of the Auditor-General for Local	Renovation of Head Office	13,556,100.00	13,556,100.00	-	-	0.0%	13,556,100.00	
014000200100 - Office of the Auditor-General for Local	Fixed Assets Register (34No. LGs Contributions) Expenses	82,213,600.00	82,213,600.00	-	-	0.0%	82,213,600.00	
014000400100 - Katsina State Asset Management Agency	Fixed Asset Register for MDA's/ Updating of F/Asset	60,804,477.28	60,804,477.28	-	-	0.0%	60,804,477.28	
014000400100 - Katsina State Asset Management Agency	Special Forensic Audit for Asset Tracing & Recovery in the State	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00	
014000400100 - Katsina State Asset Management Agency	Digital Stock-taking/GIS Coordinates of Govt Residential/Lodge Buildings (within &	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
014700100100 - Civil Service Commission	Renovation of CSC Complex	108,000,000.00	108,000,000.00	-	57,726,924.52	53.5%	50,273,075.48	
014700100100 - Civil Service Commission	Programme's Research & Development	35,000,000.00	35,000,000.00	6,000,000.00	12,000,000.00	34.3%	23,000,000.00	
014700100100 - Civil Service Commission	Digitization and Computerization of the Commission Operations	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
014800100100 - State Independent Electoral Commission	Purchase of equipment for the General Conduct of Local Government Elections in the	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
014900100100 - Local Government Service Commission	Training of LGs Staff from 1% of 1.5% Training Funds	421,958,247.12	421,958,247.12	-	-	0.0%	421,958,247.12	
016100100100 - Secretary to the Government of the State	Governors' Forum Activities	200,000,000.00	200,000,000.00	100,000,000.00	144,320,000.00	72.2%	55,680,000.00	
016100100100 - Secretary to the Government of the State	Contributions into Security Escrow A/C	9,000,000,000.00	9,000,000,000.00	3,049,807,693.65	4,523,028,574.50	50.3%	4,476,971,425.50	
016300100100 - Ministry of Religious Affairs	Renovation and Assistance to Mosque & Islamiyyah Schools	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
016300100100 - Ministry of Religious Affairs	Yearly Prayers for Peace/State creation/Independence Celebrations	300,000,000.00	300,000,000.00	117,734,000.00	175,134,000.00	58.4%	124,866,000.00	
016300100100 - Ministry of Religious Affairs	Construction Islamiyyah Schools across the 34 LGAs	1,500,000,000.00	1,500,000,000.00	-	20,000,000.00	1.3%	1,480,000,000.00	
016300100100 - Ministry of Religious Affairs	Quarterly meeting with religious leaders and Imams	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
016300100100 - Ministry of Religious Affairs	Publication of monthly pamphlets on religious and moral training	15,000,000.00	15,000,000.00	-	15,000,000.00	100.0%	-	
016300100100 - Ministry of Religious Affairs	Sponsorship of weekly religious enlightenment programmes in media houses	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
016300100100 - Ministry of Religious Affairs	Renovation of 2No. Juma'at Mosque for 34LGAs in the State	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00	
016300100100 - Ministry of Religious Affairs	General Da'awa Activities for 34 LGAs in the State	30,000,000.00	30,000,000.00	-	29,178,000.00	97.3%	822,000.00	
016300100100 - Ministry of Religious Affairs	Solar Light for 361 ward for 3 per each wards Tsangaya Sschool	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
016300100100 - Ministry of Religious Affairs	Production of 20000 copies of Islamic Calendar	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
016300100100 - Ministry of Religious Affairs	Ramadan Welfare package for Ulemas across the State	100,000,000.00	100,000,000.00	-	3,500,000.00	3.5%	96,500,000.00	
016300100100 - Ministry of Religious Affairs	Eid-Kabir Welfare package for selected Ulemas across the State	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
016300100100 - Ministry of Religious Affairs	SP.1.1: Feeding of orphan, less privilege and displace people during Ramadan across	3,333,333,333.33	3,333,333,333.33	3,000,000.00	643,869,650.00	19.3%	2,689,463,683.33	
016300100100 - Ministry of Religious Affairs	Live Islamic programme with media Houses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
016300100100 - Ministry of Religious Affairs	Financial Support for regular religious event and programs	200,000,000.00	200,000,000.00	-	200,000,000.00	100.0%	-	
016300200100 - Arabic and Islamic Education Bureau	State and LGAs Contribution State & National Qur'an Recitation Competition	91,000,000.00	91,000,000.00	-	20,176,913.00	22.2%	70,823,087.00	
016300200100 - Arabic and Islamic Education Bureau	Remodelling 7NO. Model Qur'an Schools	37,911,273.88	37,911,273.88	-	-	0.0%	37,911,273.88	
016300200100 - Arabic and Islamic Education Bureau	Da'awa Activities (Preaching)	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
016300200100 - Arabic and Islamic Education Bureau	Completion of Tafiri College - Katsina	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
016300200100 - Arabic and Islamic Education Bureau	Construction of Additional Classes/Rehab of Existing Classes at Tsangaya (MODEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
016300300100 - Pilgrims Welfare Board	Settlement of 2026 Hall Fares Deposited by intended Pilgrims	16,877,133,582.49	16,877,133,582.49	-	-	0.0%	16,877,133,582.49	
016300400100 - Katsina State Hisbah Board	SP.1.1: Support for the State Less Privileged Marriages	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
016300400100 - Katsina State Hisbah Board	Rehabilitation for Victims of Social Vices	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
016300400100 - Katsina State Hisbah Board	Intelligence Sourcing/Gathering	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
016300400100 - Katsina State Hisbah Board	Consoling of Delinquent Children	10,000,000.00	10,000,000.00	2,000,000.00	2,000,000.00	20.0%	8,000,000.00	
016300400100 - Katsina State Hisbah Board	Purchase and Distribution of One Cup/Full Measure and Half Cup/Half Measure (Tiya da	333,333,333.33	333,333,333.33	-	-	0.0%	333,333,333.33	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
016300500100 - Katsina State Zakat and Endowment	Data Update and Development of Database	12,500,000.00	12,500,000.00	3,940,000.00	3,940,000.00	31.5%	8,560,000.00	
016300500100 - Katsina State Zakat and Endowment	Investment/counterpart Funding of Malaysian Jauhar Initiative	100,000,000.00	100,000,000.00	20,000,000.00	20,000,000.00	20.0%	80,000,000.00	
016300500100 - Katsina State Zakat and Endowment	Renovation and furnishing of Zakkat and Waqaf Board Headquarter	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
016300500100 - Katsina State Zakat and Endowment	Haji Hadayat Exercise	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
016300500100 - Katsina State Zakat and Endowment	SP.1.1: Financial Support to Less Privileged	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00	
016300500100 - Katsina State Zakat and Endowment	Distributions to Eligible Zakkat Receivers	8,990,600,000.00	8,990,600,000.00	-	-	0.0%	8,990,600,000.00	
016300500100 - Katsina State Zakat and Endowment	Expansion and maintenance of Grave yards in the State 7 Old LG HQ	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	100.0%	-	
016300600100 - Office of the Special Adviser on Out of	Out of School Children and Quranic Education (Tsangaya Schools) across 34LGAs (KTSG	3,333,333,333.33	3,333,333,333.33	5,450,500.00	5,450,500.00	0.2%	3,327,882,833.33	
016400100100 - Ministry of Special Services	SP.1.1: Provision of Palliatives	7,680,000,000.00	7,680,000,000.00	-	941,340,000.00	12.3%	6,738,660,000.00	
016400100100 - Ministry of Special Services	Special Intervention Programme	4,080,000,000.00	4,080,000,000.00	-	-	0.0%	4,080,000,000.00	
021500100100 - Ministry of Agriculture and Natural	NUT. FNS.1.1 Agricultural Enhancement on Food Production (IFAD CASP)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Procure agric equipment for Centre for Agro Meteorology	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Rehab of Conventional Grains Stores at Kankia & Mani	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Procurement & Storage of Grains and Handling Charges	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
021500100100 - Ministry of Agriculture and Natural	State Contribution to NAIC on AGCS Trust Fund	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Special Interv. Project on Agriculture (Special Intervention Partnership on Agriculture)	50,000,000.00	50,000,000.00	640,000.00	640,000.00	1.3%	49,360,000.00	
021500100100 - Ministry of Agriculture and Natural	Cooperative Recertification Project	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture and Natural	National Cooperative Trade Fair & Agric Shows	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Establishment of Agro Industrial Processing Zone (AIDB)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Agric Mechanization	4,500,000,000.00	4,500,000,000.00	-	-	0.0%	4,500,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Agricultural Value Chain for Export Commodities	500,000,000.00	500,000,000.00	90,000,000.00	90,000,000.00	18.0%	410,000,000.00	
021500100100 - Ministry of Agriculture and Natural	KASPA and Data Collection	200,000,000.00	200,000,000.00	-	4,664,100.00	2.3%	195,335,900.00	
021500100100 - Ministry of Agriculture and Natural	Rehabilitation of Songhai Centers	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
021500100100 - Ministry of Agriculture and Natural	Civil Service Farming Scheme	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
021511000100 - Katsina Farmers Supply Company	Procurement of Agro-Chemicals	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00	
021511000100 - Katsina Farmers Supply Company	NUT. 1. FNS Procurement of Improved Seeds	1,000,000,000.00	1,000,000,000.00	441,259,000.00	441,259,000.00	44.1%	558,741,000.00	
021511000100 - Katsina Farmers Supply Company	Procurement of Fertilizer and Handling Charges	20,000,000,000.00	20,000,000,000.00	-	11,413,620,000.00	57.1%	8,586,380,000.00	
021511000100 - Katsina Farmers Supply Company	Repairs/Rehabilitation of Farm Service Centre	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
021511000100 - Katsina Farmers Supply Company	Repairs/Rehabilitation of Fertilizer Depots Stores at 3 Senatorial Zones	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
021511000100 - Katsina Farmers Supply Company	Updating of Company Status with Corporate Affairs Commission and Other Tax	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00	
021511400100 - Katsina State Agricultural and Rural	Reclamation of encroached seed farms lands under KTARDA	3,000,000.00	3,000,000.00	2,970,000.00	2,970,000.00	99.0%	30,000.00	
021511400100 - Katsina State Agricultural and Rural	Restoration of Soil Fertility under KTARDA Seed Farms at Ladanawa	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
021511400100 - Katsina State Agricultural and Rural	Agricultural Chemicals & Spraying Equipment for Control of Outbreak	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021511400100 - Katsina State Agricultural and Rural	Farmers Data & Information System	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
021511400100 - Katsina State Agricultural and Rural	Produce and Agro-Allied Support Project/Accelerated Resilience in Semi-Arid Landscape	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021511400100 - Katsina State Agricultural and Rural	SP.1.1: FADAMA NG-CARES Programme (Agricultural Support)	2,362,189,170.00	2,362,189,170.00	-	-	0.0%	2,362,189,170.00	
021511400100 - Katsina State Agricultural and Rural	SP.1.1: FADAMA Graduate and Unemployed Youths (GUYS) Programme (KTSG &	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
021511400100 - Katsina State Agricultural and Rural	Resuscitation and Development of Extension Services	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
021511400100 - Katsina State Agricultural and Rural	State Agricultural Show, Trade Fairs and Exhibitions	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021511400100 - Katsina State Agricultural and Rural	NUT. FNS. 1.1: Women in Agricultural Activities	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021511400100 - Katsina State Agricultural and Rural	Seed Multiplication Project	1,000,000,000.00	1,000,000,000.00	269,347,500.00	269,347,500.00	26.9%	730,652,500.00	
021511500100 - Ministry of Livestock Development	Improvement & Rehab of Vet clinics, Abattoir and Loading Ramps	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
021511500100 - Ministry of Livestock Development	Modern International Livestock Market- Jibia, Charanchi and Kafur	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021511500100 - Ministry of Livestock Development	Purchase of Drugs (Revolving)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
021511500100 - Ministry of Livestock Development	Control of Animal Parasites, Diseases & Annual Vaccination	65,000,000.00	65,000,000.00	55,000,000.00	55,000,000.00	84.6%	10,000,000.00	
021511500100 - Ministry of Livestock Development	Development of Laboratory Services & Artificial Insemination	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
021511500100 - Ministry of Livestock Development	Zoonotic Disease Control	10,000,000.00	10,000,000.00	-	1,200,000.00	12.0%	8,800,000.00	
021511500100 - Ministry of Livestock Development	Development of Pan-African Control of Epizootic (PACE) Activities	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	50.0%	5,000,000.00	
021511500100 - Ministry of Livestock Development	Development & Management of Grazing Reserves (ER) L-PRESS PROJECT (KTSG NBOM	2,955,340,000.00	2,955,340,000.00	-	-	0.0%	2,955,340,000.00	
021511500100 - Ministry of Livestock Development	NUT.1.NFS. Livestock Improvement Program State wide	500,000,000.00	500,000,000.00	-	520,000.00	0.1%	499,480,000.00	
021511500100 - Ministry of Livestock Development	Livestock and Meat Processing Centre	17,500,000,000.00	17,500,000,000.00	-	-	0.0%	17,500,000,000.00	
021511500100 - Ministry of Livestock Development	Support to Pastoralists	10,000,000,000.00	10,000,000,000.00	-	-	0.0%	10,000,000,000.00	
021511500100 - Ministry of Livestock Development	Ranch Development Programme at Rugu Forest (Rumah-kukar Jangarai Grazing	551,198,945.88	551,198,945.88	-	-	0.0%	551,198,945.88	
021511500100 - Ministry of Livestock Development	Katsina Modern Veterinary Hospital	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
021511600100 - Irrigation Board	Fencing of 6No. Zonal Irrigation Offices at Daura, KT, D/Ma, KNK, M/fashi & FTA	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
021511600100 - Irrigation Board	Rehabilitation of Irrigation Schemes (Korea)	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
021511600100 - Irrigation Board	Expansion & Rehabilitation of Sulma Dam SUKUK funded	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
021511600100 - Irrigation Board	Dry Season Operation (State Wide, Procurement & Distribution of Solar Irrigation	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
021511600100 - Irrigation Board	Development of Irrigations across the State	2,382,000,000.00	2,382,000,000.00	107,837,850.00	479,563,697.76	20.1%	1,902,436,302.24	
021511600100 - Irrigation Board	Procurement of 11No. Machineries for Dam dredging and Construction (2No. D7	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
022000100100 - Ministry of Finance	Settlement of Liabilities for completed projects executed by the Previous Administration	3,000,000,000.00	3,000,000,000.00	105,401,387.29	2,145,727,471.05	71.5%	854,272,528.95	
022000100100 - Ministry of Finance	Payment of Professional Fees and Other Services	5,000,000,000.00	5,000,000,000.00	316,525,491.69	610,525,491.69	12.2%	4,389,474,508.31	
022000100100 - Ministry of Finance	Settlement of 10% IGR Contributions to Local Government Council (2015-2022)	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00	
022000100100 - Ministry of Finance	Hosting of Professional MCPD	50,000,000.00	50,000,000.00	10,000,000.00	10,000,000.00	20.0%	40,000,000.00	
022000200100 - Treasury Single Account (TSA)	Office Furnishing and Equipment	19,000,000.00	19,000,000.00	-	-	0.0%	19,000,000.00	
022000200100 - Treasury Single Account (TSA)	TSA Implementation Peer Learning Review	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
022000200100 - Treasury Single Account (TSA)	Capacity Building on TSA Implementation	68,000,000.00	68,000,000.00	2,000,000.00	2,000,000.00	2.9%	66,000,000.00	
022000200100 - Treasury Single Account (TSA)	TSA Infrastructure Impact Assessment	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00	
022000700100 - Office of the Accountant-General	Capital Augmentation	8,134,441,683.50	8,134,441,683.50	784,764,045.53	2,213,588,225.90	27.2%	5,920,853,457.60	
022000700100 - Office of the Accountant-General	Renovation and Equipping of 6No. Zonal Efficiency Offices	550,000,000.00	550,000,000.00	-	-	0.0%	550,000,000.00	
022000700100 - Office of the Accountant-General	Loan to Katsina State Transport Authority for the construction and remodelling of the	468,000,000.00	468,000,000.00	-	-	0.0%	468,000,000.00	
022000700100 - Office of the Accountant-General	Investment of 13% Contribution of KTSG to Pencom	5,397,501,214.30	5,397,501,214.30	-	-	0.0%	5,397,501,214.30	
022000700100 - Office of the Accountant-General	Quarterly Dmo Reconciliation With Federal DMO Abuja	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022000700100 - Office of the Accountant-General	Furnishing of Treasury House	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00	
022200100100 - Ministry of Commerce, Industry and	Expansion of Katsina Motel To 3 Star Hotel	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022200100100 - Ministry of Commerce, Industry and	Renovation and Upgrading of Motels (FTA, MLF, MAN & DRA)	70,000,000.00	70,000,000.00	33,855,250.00	33,855,250.00	48.4%	36,144,750.00	
022200100100 - Ministry of Commerce, Industry and	Business Support Centre (SMEDAN)	20,000,000.00	20,000,000.00	10,975,000.00	10,975,000.00	54.9%	9,025,000.00	
022200100100 - Ministry of Commerce, Industry and	Trade mission/Trade exhibition	40,000,000.00	40,000,000.00	3,417,000.00	21,579,500.00	53.9%	18,420,500.00	
022200100100 - Ministry of Commerce, Industry and	Implementation of Standard Weight & Measures	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
022200100100 - Ministry of Commerce, Industry and	Procure land and Construct Cross Border Trade	30,000,000.00	30,000,000.00	3,000,000.00	3,000,000.00	10.0%	27,000,000.00	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
022200100100 - Ministry of Commerce, Industry and	Renovation, Furnishing and Provision of Mobility to 7No. DCO's	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
022200100100 - Ministry of Commerce, Industry and	Activities of State Committee on Export Promotion	30,000,000.00	30,000,000.00	1,980,000.00	1,980,000.00	6.6%	28,020,000.00	
022200100100 - Ministry of Commerce, Industry and	Activities of Scrap Regulation	50,000,000.00	50,000,000.00	4,690,000.00	4,690,000.00	9.4%	45,310,000.00	
022200200100 - Investment Promotion Agency	Katsina Economic Green Zone	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
022200200100 - Investment Promotion Agency	Investment Promotion Programs	27,699,410.00	27,699,410.00	-	-	0.0%	27,699,410.00	
022200200100 - Investment Promotion Agency	Economics & Investment Summit Project 2023	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
022200200100 - Investment Promotion Agency	KIPA Materials for Contents Input for Nigeria Pavilion at EXPO DUBAI	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
022200200100 - Investment Promotion Agency	Road Show	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
022200200100 - Investment Promotion Agency	Consultancy Services on Policy Development	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
022200200100 - Investment Promotion Agency	Facilitation of Funtua Integrated Textile and Garmenting Park	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022200200100 - Investment Promotion Agency	Constr. Of Trade and Investment Promotion (Dikko Radda Trade & Investment House)	350,000,000.00	350,000,000.00	-	210,707,011.76	60.2%	139,292,988.24	
022200200100 - Investment Promotion Agency	Coordination of SABER activities	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
022200200100 - Investment Promotion Agency	PPP- PFF	3,600,000,000.00	3,600,000,000.00	-	-	0.0%	3,600,000,000.00	
022205300100 - Department of Market Development	Modernization of 3-No. zonal markets	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00	
022205300100 - Department of Market Development	Completion of Dubai Market	2,066,827,200.00	2,066,827,200.00	329,287,070.00	329,287,070.00	15.9%	1,737,540,130.00	
022205300100 - Department of Market Development	Remodelling of Katsina City Mall into Multi-Speciality Hospital	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023100100100 - Department of Power and Energy	Digital Mapping of Electricity Network State Wide	50,000,000.00	50,000,000.00	20,163,085.00	20,163,085.00	40.3%	29,836,915.00	
023100100100 - Department of Power and Energy	Purchase of Power Tools	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Department of Power and Energy	Purch of 80W Solar Lamps with movement sensors & accessories at public	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Department of Power and Energy	Provision of 25W LED (ES) Bulbs for installation at public offices	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Department of Power and Energy	Provision 3KW Micro Grids Clean Energy at Public Premises	50,000,000.00	50,000,000.00	20,967,500.00	20,967,500.00	41.9%	29,032,500.00	
023100100100 - Department of Power and Energy	Provision of Consultancy Services	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Department of Power and Energy	Monitoring and Evaluation automation business processes	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Department of Power and Energy	Environmental Impact Assessment for Solar Mini Grids Hydroelectrical Power	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023100100100 - Department of Power and Energy	Training on Solar Powered green House for Farmers across the state	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
023100100100 - Department of Power and Energy	Provision of Solar Power at Government Offices	580,000,000.00	580,000,000.00	98,250,000.00	98,250,000.00	16.9%	481,750,000.00	
023100100100 - Department of Power and Energy	Training and empowerment on solar powered incubators for poultry farmers across the	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
023100300100 - Rural Electrification Board (REB)	Rural Electrification Projects in 34No. Local Governments (Constituency Project)	3,333,333,333.33	3,333,333,333.33	344,871,475.48	344,871,475.48	10.3%	2,988,461,857.85	
023100300100 - Rural Electrification Board (REB)	Provision of Solar StreetLight in Katsina City- Pilot Project	139,414,351.41	139,414,351.41	-	-	0.0%	139,414,351.41	
023100300100 - Rural Electrification Board (REB)	Renewable Energy Generation	10,000,000,000.00	10,000,000,000.00	543,436,950.05	1,714,012,259.72	17.1%	8,285,987,740.28	
023100300100 - Rural Electrification Board (REB)	Solar Street Security Lightening	1,000,000,000.00	1,000,000,000.00	66,998,125.00	343,417,775.00	34.3%	656,582,225.00	
023100300100 - Rural Electrification Board (REB)	Electrification Projects Statewide	1,000,000,000.00	1,000,000,000.00	174,561,345.00	243,236,345.00	24.3%	756,763,655.00	
023400100100 - Ministry of Works, Housing and Transport	Development & Maint of State Secretariat Complex	150,000,000.00	150,000,000.00	32,933,333.72	35,680,178.72	23.8%	114,319,821.28	
023400100100 - Ministry of Works, Housing and Transport	Repair and rehabilitate Public Buildings	7,755,647,826.64	5,951,061,340.21	750,557,554.49	1,334,099,696.40	22.4%	4,616,961,643.81	
023400100100 - Ministry of Works, Housing and Transport	Constr. Of Rimaye-Sukuntun-Karaduwa Rd	349,427,336.46	349,427,336.46	349,427,336.00	349,427,336.00	100.0%	0.46	
023400100100 - Ministry of Works, Housing and Transport	Constr. Of M/Musawa-Gngin-Tabanni Road	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	0.00	
023400100100 - Ministry of Works, Housing and Transport	Constr. Of Tashar Into-Baryawa-Tsagem-Muduru (28km)	2,000,000,000.00	2,000,000,000.00	833,899,341.63	833,899,341.63	41.7%	1,166,100,658.37	
023400100100 - Ministry of Works, Housing and Transport	Emergency Repairs of Bridges/Roads	1,000,000,000.00	1,000,000,000.00	212,379,199.28	225,940,824.40	22.6%	774,059,175.60	
023400100100 - Ministry of Works, Housing and Transport	Rehab Karfi - Kurin Gafa - Tsiga - Yarkasuwa Road	2,000,000,000.00	-	-	-	-	-	
023400100100 - Ministry of Works, Housing and Transport	Rehab of Kankara - Ketare - Gora Road	270,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00	
023400100100 - Ministry of Works, Housing and Transport	Constr. Of Safana-Dan-Musa- Mai Dabino Road	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023400100100 - Ministry of Works, Housing and Transport	Constr. Of Shagamba-Kwanar Bakiyawa- Bakiyawa Town road	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023400100100 - Ministry of Works, Housing and Transport	Constr. Tashar Bawa Sayau Rafin Iwa Sabuwa Road	11,325,363,389.79	11,325,363,389.79	-	-	0.0%	11,325,363,389.79	
023400100100 - Ministry of Works, Housing and Transport	Constr. Of Rogoqo - Kanda -KawarinKudi - Gwarandama Road	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
023400100100 - Ministry of Works, Housing and Transport	Urban Renewal (10No. Projects)	15,000,000,000.00	18,804,586,486.43	5,512,714,141.68	14,715,972,912.46	78.3%	4,088,613,573.97	
023400100100 - Ministry of Works, Housing and Transport	Construction of Kunduru-Kadanya Road	12,208,140,479.40	12,208,140,479.40	6,670,861,978.47	6,893,919,326.26	56.5%	5,314,221,153.14	
023400100100 - Ministry of Works, Housing and Transport	Funtua Urban Renewal	5,000,000,000.00	5,000,000,000.00	2,873,049,731.35	3,527,245,717.01	70.5%	1,472,754,282.99	
023400100100 - Ministry of Works, Housing and Transport	Construction of Daura Western Bypass dual carriageway (L=11.43KM) with the	12,000,000,000.00	12,000,000,000.00	1,840,826,402.61	1,840,826,402.61	15.3%	10,159,173,597.39	
023400100100 - Ministry of Works, Housing and Transport	Supply of 30Unit Hybrid Buses	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00	
023400100100 - Ministry of Works, Housing and Transport	Construction/Purchase of Judges Houses	1,000,000,000.00	1,000,000,000.00	510,000,000.00	510,000,000.00	51.0%	490,000,000.00	
023400100100 - Ministry of Works, Housing and Transport	Maintenance of Government House	500,000,000.00	500,000,000.00	-	16,197,000.00	3.2%	483,803,000.00	
023400100100 - Ministry of Works, Housing and Transport	Construction of 3-Units Maintenance Workshops and 40 unit bus stops	1,672,457,299.32	1,672,457,299.32	-	-	0.0%	1,672,457,299.32	
023400400100 - Katsina State Road Maintenance	Emergency Repairs of damaged roads & culverts/bridges	834,206,178.30	834,206,178.30	143,881,132.00	260,429,607.66	31.2%	573,776,570.64	
023400400100 - Katsina State Road Maintenance	Procurement of Plants & Equipment	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400400100 - Katsina State Road Maintenance	Overhaul of existing trucks & other heavy equipments	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023400400100 - Katsina State Road Maintenance	Construction and Maintenance of Access Roads across the LGAs (CDP)	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00	
023400500100 - Katsina State Housing Authority	Provision of Infrastructure and Fencing of 15 Hectres Land/Site. Abuja Estate	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00	
023400500100 - Katsina State Housing Authority	Construction of Housing Estate and site services	15,000,000,000.00	15,000,000,000.00	3,948,960,989.32	4,508,400,093.79	30.1%	10,491,599,906.21	
023400500100 - Katsina State Housing Authority	Estate Renewal and Slum Upgrading Programs	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400500100 - Katsina State Housing Authority	Construction of Houses as Social Loan Schemes for Civil Servants in the State	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
023800100100 - Ministry of Budget and Economic Planning	Citizen Budget Project	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023800100100 - Ministry of Budget and Economic Planning	State Development Plan Exercise	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
023800100100 - Ministry of Budget and Economic Planning	Medium Term Expenditure Framework (MTEF) Exercise	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023800100100 - Ministry of Budget and Economic Planning	NUT.s. Coordination of Nutrition Intervention Programme	50,000,000.00	50,000,000.00	24,364,500.00	24,364,500.00	48.7%	25,635,500.00	
023800100100 - Ministry of Budget and Economic Planning	Community of Practice	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
023800100100 - Ministry of Budget and Economic Planning	NG-CARES Coordinating Activities (SCSC/SCCU)	475,420,486.35	475,420,486.35	-	-	0.0%	475,420,486.35	
023800100100 - Ministry of Budget and Economic Planning	Consultancy Services and Bi-Annual pre Budget Sensitization/Workshops for MDA	100,000,000.00	100,000,000.00	55,937,625.00	55,937,625.00	55.9%	44,062,375.00	
023800100100 - Ministry of Budget and Economic Planning	Quarterly Assessment of Inflow & Expenditure Performance of the MDAs	300,000,000.00	300,000,000.00	68,800,000.00	68,800,000.00	22.9%	231,200,000.00	
023800100100 - Ministry of Budget and Economic Planning	Expansion of existing Data on State Social Register (SSR) by SOCU	50,000,000.00	50,000,000.00	-	33,682,000.00	67.4%	16,318,000.00	
023800100100 - Ministry of Budget and Economic Planning	Coordination of HOPE-Gov activities	50,000,000.00	50,000,000.00	7,500,000.00	12,700,000.00	25.4%	37,300,000.00	
023800100100 - Ministry of Budget and Economic Planning	Furnishing of New Building	470,000,000.00	470,000,000.00	54,790,707.97	54,790,707.97	11.7%	415,209,292.03	
023800100100 - Ministry of Budget and Economic Planning	SOCU NG-CARES Coordinating Activities for Updating and Expansion of SSR	799,358,000.00	799,358,000.00	-	-	0.0%	799,358,000.00	
023800400100 - Katsina State Bureau of Statistics	Production of State Statistical Year Book	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
023800400100 - Katsina State Bureau of Statistics	Production of State Statistical Master Plan 2021-2025	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
023800400100 - Katsina State Bureau of Statistics	Capacity building on the Role of Statistics and well-functioning Statistics Agency in	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
023800400100 - Katsina State Bureau of Statistics	Price Index Survey	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
023800400100 - Katsina State Bureau of Statistics	General Statistical Surveys	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
023800400100 - Katsina State Bureau of Statistics	Quarterly Meeting of State Consultative Committee on Statistics	5,800,000.00	5,800,000.00	-	-	0.0%	5,800,000.00	
023800400100 - Katsina State Bureau of Statistics	UNICEF Intervention for Capacity Building Workshop on reducing Child Poverty through	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
025000100100 - Fiscal Responsibility Commission	Implementation of Medium Term Expenditure Framework (MTEF)at Both State & LG	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
025000100100 - Fiscal Responsibility Commission	Demarcation of Office Premises	20,000,000.00	20,000,000.00	5,124,850.00	5,124,850.00	25.6%	14,875,150.00	
025200100100 - Ministry of Water Resources	Malumfashi Water Supply Scheme Phase II	196,511,772.00	196,511,772.00	38,545,118.40	38,545,118.40	19.6%	157,966,653.60	
025200100100 - Ministry of Water Resources	Expansion & rehabilitation of Distribution Systems State wide	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200100100 - Ministry of Water Resources	Renovation/Maintenance of Plants and Equipment (State Wide)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200100100 - Ministry of Water Resources	Danja Dams Water Supply Phase II (Regional Water Supply)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
025200100100 - Ministry of Water Resources	Rehabilitation & Upgrading of Musawa Dam & Water Supply Scheme	113,000,000.00	113,000,000.00	-	-	0.0%	113,000,000.00	
025200100100 - Ministry of Water Resources	Rehabilitation of Ajjiwa Raw Water Pumping Station & Pipeline	484,279,077.56	484,279,077.56	-	-	0.0%	484,279,077.56	
025200100100 - Ministry of Water Resources	Improvement of Ajjiwa Dam Spill way phase 2	1,400,000,000.00	1,400,000,000.00	32,165,516.28	32,165,516.28	2.3%	1,367,834,483.72	
025200100100 - Ministry of Water Resources	Construct water facilities under the SURWASH Programme (ER)	2,000,000,000.00	2,000,000,000.00	-	1,889,866,657.69	94.5%	110,133,342.31	
025200100100 - Ministry of Water Resources	Procurement of Hydrological Services Equipment	50,000,000.00	50,000,000.00	48,223,378.26	-	96.4%	1,776,621.74	
025200100100 - Ministry of Water Resources	SPIU (State Project Implementation Unit - on Action Plan)	50,000,000.00	50,000,000.00	-	41,026,000.00	82.1%	8,974,000.00	
025200100100 - Ministry of Water Resources	Rehabilitation of Barhim Reservoir	157,484,306.53	157,484,306.53	-	-	0.0%	157,484,306.53	
025200100100 - Ministry of Water Resources	Danja Dam and Irrigation Scheme Phase II	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
025200100100 - Ministry of Water Resources	Maintenance of Dams (State Wide) CDP Townhall	1,478,283,716.00	1,478,283,716.00	-	-	0.0%	1,478,283,716.00	
025200100100 - Ministry of Water Resources	Rehabilitation of Ajjiwa Water Treatment Plant	760,000,000.00	760,000,000.00	-	-	0.0%	760,000,000.00	
025200100100 - Ministry of Water Resources	Construction of Injection Sub-Station at Ajjiwa Phase ii and Maintenance of the	854,500,000.00	854,500,000.00	-	-	0.0%	854,500,000.00	
025200200100 - Katsina State Water Board	Purchase of Chemicals	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
025200200100 - Katsina State Water Board	Improvement of Zobe 1b Water Works, Distribution pipeline and Treatment Plant	20,000,000,000.00	20,000,000,000.00	55,126,202.77	248,475,702.77	1.2%	19,751,524,297.23	
025200200100 - Katsina State Water Board	Construct borholes under the SURWASH Programme (ER)	3,516,334,040.00	3,516,334,040.00	-	3,516,334,040.00	100.0%	-	
025200200100 - Katsina State Water Board	Improvement of Zobe Water Works, Distribution pipeline and Treatment Plant	10,780,000,000.00	10,780,000,000.00	-	-	0.0%	10,780,000,000.00	
025200200100 - Katsina State Water Board	Urban Water Improvement Schemes (CCECC)	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00	
025200200100 - Katsina State Water Board	Purchase of Diesel	2,000,000,000.00	2,000,000,000.00	162,540,000.00	324,780,000.00	16.2%	1,675,220,000.00	
025200200100 - Katsina State Water Board	NUT, WASH.3.2. Special Water Intervention (KTSG)	300,000,000.00	300,000,000.00	-	129,677,782.50	43.2%	170,322,217.50	
025200200100 - Katsina State Water Board	Constr. & Rehabilitation of 33KV Feeders across all the Water Works	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200200100 - Katsina State Water Board	Relocation of Pipes from Zobe to Katsina	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
025200200100 - Katsina State Water Board	Maintenance of Tanks and Pipes across the Water Sub Station	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
025200200100 - Katsina State Water Board	Rehabilitation of Steel Tank along Kane Road	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
025200200100 - Katsina State Water Board	Rehab/Upgrade of Water Supply Scheme Public Private Partners (PPP)	3,200,000,000.00	3,200,000,000.00	-	-	0.0%	3,200,000,000.00	
025200200100 - Katsina State Water Board	Transmission and Maintenance of distribution Pipeline across the State	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200200100 - Katsina State Water Board	Maintenance of Plant and Equipment across the treatment plant in the State	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025210300100 - Rural Water Supply and Sanitation	State & UNICEF Annual Work plan for the Implementation of WASH services (50%)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
025210300100 - Rural Water Supply and Sanitation	NUT, WASH.3.2. State and 34LGAs Programmes on Rural Water Supply & Sanitation	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
025210300100 - Rural Water Supply and Sanitation	Partnership for Expanded Water Supply, Sanitation and Hygiene (PEWASH) Projects	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
025210300100 - Rural Water Supply and Sanitation	Construct SURWASH Programme (ER) in the Rural Areas	483,665,960.00	483,665,960.00	-	-	0.0%	483,665,960.00	
025210300100 - Rural Water Supply and Sanitation	Provision and Rehabilitation of Water Supply & Sanitation Facilities	50,000,000.00	50,000,000.00	47,286,045.00	47,286,045.00	94.6%	2,713,955.00	
025210300100 - Rural Water Supply and Sanitation	Purchase of Drilling Rigs	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025210300100 - Rural Water Supply and Sanitation	Procurement of Drilling Equipment	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025210400100 - Small Town Water and Sanitation Agency	Const. of New and Rehab/Upgrading of existing schemes (44No. Schemes)	1,000,000,000.00	1,000,000,000.00	273,588,577.49	596,177,744.32	59.6%	403,822,255.68	
025210400100 - Small Town Water and Sanitation Agency	Construct boreholes and water projects in the Katsina city (SURWASH Programme (ER))	3,516,334,040.00	3,516,334,040.00	1,889,866,657.69	1,889,866,657.69	53.7%	1,626,467,382.31	
026000100100 - Ministry of Lands and Physical Planning	Design and Dev. of Layout residential/commercial/industrial (7 Old LGs)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
026000100100 - Ministry of Lands and Physical Planning	Land Acquisition & Compensation for development project	4,000,000,000.00	4,000,000,000.00	909,810,534.46	961,702,453.21	24.0%	3,038,297,546.79	
026000100100 - Ministry of Lands and Physical Planning	Printing of Documents of Titles of Lands	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026000100100 - Ministry of Lands and Physical Planning	Computerization of Land Management and Administration	360,486,810.00	360,486,810.00	26,927,231.00	169,274,981.00	47.0%	191,211,829.00	
026000100100 - Ministry of Lands and Physical Planning	Review and Preparation of Master Plan	250,000,000.00	250,000,000.00	-	106,486,750.00	42.6%	143,513,250.00	
026000100100 - Ministry of Lands and Physical Planning	Resettlement Regional Planning Scheme	300,625,000.00	300,625,000.00	-	-	0.0%	300,625,000.00	
026000200100 - Office of the Surveyor-General	Survey Equipments	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
026000200100 - Office of the Surveyor-General	Mapping (Administrative, Township & Cadastral)	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
026000200100 - Office of the Surveyor-General	Boundary Surveys	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00	
026000200100 - Office of the Surveyor-General	Computerization of Cadastral & Geodetic Records	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
026000300100 - Katsina State Geographical Information	Printing of Certificate of Occupancy Documents	50,200,000.00	50,200,000.00	-	-	0.0%	50,200,000.00	
026000300100 - Katsina State Geographical Information	Land Certification Programme	50,350,000.00	50,350,000.00	7,555,000.00	7,555,000.00	15.0%	42,795,000.00	
026000300100 - Katsina State Geographical Information	Land Registration Programme	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026000300100 - Katsina State Geographical Information	Land Regularization Programme	50,000,000.00	50,000,000.00	38,549,101.34	38,549,101.34	77.1%	11,450,898.66	
026000300100 - Katsina State Geographical Information	Agricultural Land Mapping	162,000,000.00	162,000,000.00	-	-	0.0%	162,000,000.00	
026001000100 - Katsina State Urban and Regional	Street Naming/House Numbering & Details of Residents	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00	
026001000100 - Katsina State Urban and Regional	Construction and Maintenance of R/About and City Monument and Recreation Facilities	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
026001000100 - Katsina State Urban and Regional	Prepare/Implement a Regional Development Plan	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026001000100 - Katsina State Urban and Regional	Identify decayed Areas requiring Urban Renewal on the basis of appropriate plan &	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026001000100 - Katsina State Urban and Regional	Purchase & Maintenance of Development Control Equipments	140,500,000.00	140,500,000.00	-	-	0.0%	140,500,000.00	
026001000100 - Katsina State Urban and Regional	Renovation of Headquarter, Funtua and Daura Zonal Offices	121,000,000.00	121,000,000.00	-	-	0.0%	121,000,000.00	
031801100100 - Judicial Service Commission	Purchase of Motor Vehicles	15,000,000.00	15,000,000.00	-	14,950,000.00	99.7%	50,000.00	
031801100100 - Judicial Service Commission	Purchase of Office Equipment	5,750,000.00	5,750,000.00	-	3,250,000.00	56.5%	2,500,000.00	
031801100100 - Judicial Service Commission	Renovation & Furnishing of JSC Secretariate	7,250,000.00	7,250,000.00	3,250,000.00	-	44.8%	4,000,000.00	
031801100100 - Judicial Service Commission	Purchase of Generator 30KVA	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00	
031805100100 - High Court of Justice	Remodeling and Landscaping of Old High Court	38,991,000.00	38,991,000.00	-	1,787,597.40	4.6%	37,203,402.60	
031805100100 - High Court of Justice	Completion & Equipping of Clinic	28,500,000.00	28,500,000.00	-	-	0.0%	28,500,000.00	
031805100100 - High Court of Justice	Renovation of New High Court Complex HQ	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00	
031805100100 - High Court of Justice	Renovation of Courts	50,000,000.00	50,000,000.00	-	50,000,000.00	100.0%	-	
031805100100 - High Court of Justice	Multi Door court/ Establishment of CCDC	100,000,000.00	100,000,000.00	-	100,000,000.00	100.0%	-	
031805100100 - High Court of Justice	Construction/Renovation of Magistrates & S/Courts	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100.0%	-	
031805100100 - High Court of Justice	Construction of High Court Judges Residences	64,000,000.00	64,000,000.00	50,000,000.00	50,000,000.00	78.1%	14,000,000.00	
031805100100 - High Court of Justice	Renovation of S/Courts Judge's Residence	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
031805100100 - High Court of Justice	Remodeling & Development of CJ's Residence	23,367,000.00	23,367,000.00	-	-	0.0%	23,367,000.00	
031805100100 - High Court of Justice	Construction of Institutional House for Judiciary	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
031805100100 - High Court of Justice	Purchase of Generators	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00	
031805100100 - High Court of Justice	Purchase of Vehicles	200,000,000.00	200,000,000.00	196,355,000.00	196,355,000.00	98.2%	3,645,000.00	
031805100100 - High Court of Justice	Purchase of Computers	29,060,000.00	29,060,000.00	-	-	0.0%	29,060,000.00	
031805100100 - High Court of Justice	E Library	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
031805100100 - High Court of Justice	Implementation of Nigerian Judiciary IT Policy	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
031805100100 - High Court of Justice	Integrity/Capacity Building For Katsina State Judiciary	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
031805100100 - High Court of Justice	Digitalisation of Courts & Virtual Court Process	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00	
031805100100 - High Court of Justice	Purchase of Law Books For H/Court & Magistrate Courts	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
031805300100 - Sharia Court of Appeal	Construction of Bore holes @ Khadis' Residence & 4No. Divisions	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	100.0%	-	
031805300100 - Sharia Court of Appeal	Purchase of Library Books	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
031805300100 - Sharia Court of Appeal	Printing of Record Books & Diaries	18,600,000.00	18,600,000.00	-	-	0.0%	18,600,000.00	
031805300100 - Sharia Court of Appeal	Purchase of Generators	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
031805300100 - Sharia Court of Appeal	Purchase of Vehicles	215,200,000.00	215,200,000.00	-	-	0.0%	215,200,000.00	
031805300100 - Sharia Court of Appeal	Construction of Kadis House at Karkara Road GRA Katsina	54,450,000.00	54,450,000.00	-	-	0.0%	54,450,000.00	
031805300100 - Sharia Court of Appeal	Installation of Solar Inverter at Headquarter	50,000,000.00	50,000,000.00	20,000,000.00	50,000,000.00	100.0%	-	
031805300100 - Sharia Court of Appeal	Renovation of Hon. Grand Kad's Residence	35,000,000.00	35,000,000.00	30,000,000.00	30,000,000.00	85.7%	5,000,000.00	
031805300100 - Sharia Court of Appeal	Renovation of Kadis House at Funtua	40,176,500.00	40,176,500.00	30,000,000.00	30,000,000.00	74.7%	10,176,500.00	
031805300100 - Sharia Court of Appeal	Furnishing of FTA,MLF and DRA Court complex	44,265,000.00	44,265,000.00	-	-	0.0%	44,265,000.00	
031805300100 - Sharia Court of Appeal	Construction of 3Nos Kadis Chamber at Headquarter	79,000,000.00	79,000,000.00	-	60,340,810.95	76.4%	18,659,189.05	
031805300100 - Sharia Court of Appeal	Furnishing of Conference Hall	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
031805300100 - Sharia Court of Appeal	Renovation and fencing of sharia shargale,	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
031805400100 - Sharia Commission	Purchase of Vehicles	45,000,000.00	45,000,000.00	44,932,875.00	44,932,875.00	99.9%	67,125.00	
031805400100 - Sharia Commission	Building of Commission Permanent Side	150,000,000.00	150,000,000.00	-	48,750,000.00	32.5%	101,250,000.00	
032600100100 - Ministry of Justice	Special Courts, Tribunal & Commission Expenses	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
032600100100 - Ministry of Justice	Purchase of Law Books and Journals	10,000,000.00	10,000,000.00	5,720,000.00	5,720,000.00	57.2%	4,280,000.00	
032600100100 - Ministry of Justice	Updating & Publication of Law of Katsina State	250,000,000.00	250,000,000.00	187,940,000.00	187,940,000.00	75.2%	62,060,000.00	
032600100100 - Ministry of Justice	e-Library	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
032600100100 - Ministry of Justice	Renovation of 5No Rent Tribunals	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
032600200100 - Katsina State Anti-Corruption Commission	Establishment of Agency's Staff Data Base	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00	
032600200100 - Katsina State Anti-Corruption Commission	Monitoring of any Transactions from source	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
032600200100 - Katsina State Anti-Corruption Commission	Special Intelligent reports for investigations	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
032600200100 - Katsina State Anti-Corruption Commission	Maintenance of Zonal Offices	25,000,000.00	25,000,000.00	4,900,000.00	4,900,000.00	19.6%	20,100,000.00	
051400100100 - Ministry of Women Affairs	NUT. 5. Advocacy & Mobilization on reduction on Mortality Rate	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051400100100 - Ministry of Women Affairs	NUT. SP.1.4.: Women empowerment on groundnuts process	124,000,000.00	124,000,000.00	-	-	0.0%	124,000,000.00	
051400100100 - Ministry of Women Affairs	Resettlement: Graduates of Dr Kees W Rehab Centre	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
051400100100 - Ministry of Women Affairs	SP.1.1: Gender Mainstream Mobilization & Empowerment	4,000,000,000.00	4,000,000,000.00	14,705,500.00	94,705,500.00	2.4%	3,905,294,500.00	
051400100100 - Ministry of Women Affairs	SP.1.1: Support to women NGOs & other less privileged women	50,000,000.00	50,000,000.00	24,500,000.00	24,500,000.00	49.0%	25,500,000.00	
051400100100 - Ministry of Women Affairs	SP.4.4: Domestication of National Gender Policy	5,000,000.00	5,000,000.00	-	510,000.00	10.2%	4,490,000.00	
051400100100 - Ministry of Women Affairs	Monitoring & Evaluation: Women Activities in the State	20,000,000.00	20,000,000.00	1,887,500.00	1,887,500.00	9.4%	18,112,500.00	
051400100100 - Ministry of Women Affairs	Trade Fair Exhibitions	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051400100100 - Ministry of Women Affairs	National Council on Women Affairs	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051400100100 - Ministry of Women Affairs	Seed Grant for Women Graduation Ceremony at Centre	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051400100100 - Ministry of Women Affairs	SP.1.1: Nigeria for Women Project	5,258,900,000.00	5,258,900,000.00	112,455,949.04	243,147,652.42	4.6%	5,015,752,347.58	
051400100100 - Ministry of Women Affairs	SP.2.1: Gender Base Violence (GBV)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051400100100 - Ministry of Women Affairs	Support Women De'awa Group	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051400100100 - Ministry of Women Affairs	NUT. 3. Advocacy 3.1: Sensitisation Campaign for women on preventive measure against	5,000,000.00	5,000,000.00	-	510,000.00	10.2%	4,490,000.00	
051400100100 - Ministry of Women Affairs	Provision of school textbooks instructional materials and laboratory/Equipment for	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051400100100 - Ministry of Women Affairs	Provision of Games Facilities/Equipment Family Support School (CDP Town Hall)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051400100100 - Ministry of Women Affairs	Equipping and Maintenance of Skills Acquisition Centers	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051400100100 - Ministry of Women Affairs	SP.1.1: Social Protection for Needy and Vulnerable	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
051400200100 - Department of Girl Child Education and	SP.1.2: Orphans Vulnerable Children (OVC) Educational & Nutritional Support to 10No.	15,250,000.00	15,250,000.00	14,000,000.00	14,000,000.00	91.8%	1,250,000.00	
051400200100 - Department of Girl Child Education and	SP.1.3: Girls Child Education and Development Activities (KTSG N17.2M & UNICEF	133,820,000.00	133,820,000.00	16,518,000.00	16,518,000.00	12.3%	117,302,000.00	
051400200100 - Department of Girl Child Education and	SP.1.3: Distribution of Free Learning Back to School Kits	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051400200100 - Department of Girl Child Education and	SP.1.1: Graduation and Empowerment of Trainees	425,299,000.00	425,299,000.00	-	88,910,000.00	20.9%	336,389,000.00	
051400200100 - Department of Girl Child Education and	Community Awareness Campaign	36,100,000.00	36,100,000.00	-	-	0.0%	36,100,000.00	
051700100100 - Ministry of Basic and Secondary	Const./Completion of Science Labs & other Facilities in Sec. Schools.	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
051700100100 - Ministry of Basic and Secondary	Wall Fencing for Secondary Schools	152,868,685.94	152,868,685.94	29,902,112.06	29,902,112.06	19.6%	122,966,573.88	
051700100100 - Ministry of Basic and Secondary	Rehabilitation of Storm Damaged Schools and Hostels	200,000,000.00	200,000,000.00	-	145,502,630.75	72.8%	54,497,369.25	
051700100100 - Ministry of Basic and Secondary	Renovation & Construction of Secondary Schools across the State under 'Adolescent	15,000,000,000.00	15,000,000,000.00	6,062,186,745.07	8,965,435,465.85	59.8%	6,034,564,534.15	
051700100100 - Ministry of Basic and Secondary	Provision of Electricity and Fire Fighting Equip for Schools	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051700100100 - Ministry of Basic and Secondary	Procurement of Science Tech./Home Econ. Equipment.	63,000,000.00	63,000,000.00	5,961,000.00	5,961,000.00	9.5%	57,039,000.00	
051700100100 - Ministry of Basic and Secondary	Construction of new Junior/ Senior Secondary Schools	17,500,000,000.00	17,500,000,000.00	-	-	0.0%	17,500,000,000.00	
051700100100 - Ministry of Basic and Secondary	Provision of School Text Books/Instructional Materials	300,000,000.00	300,000,000.00	74,800,000.00	145,690,000.00	48.6%	154,310,000.00	
051700100100 - Ministry of Basic and Secondary	Provision & Improvement of Games facilities & equipment's	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051700100100 - Ministry of Basic and Secondary	Provision of Operational Equip for ERC (OPTICAL MARK READER)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051700100100 - Ministry of Basic and Secondary	Provision of Furniture for Schools	500,000,000.00	500,000,000.00	71,067,244.50	75,027,244.50	15.0%	424,972,755.50	
051700100100 - Ministry of Basic and Secondary	SP.1.3: Payment of SSCE/WAEC/NECO/NBAIS Exams Subsidy	1,500,000,000.00	1,500,000,000.00	1,037,268,712.50	1,046,209,712.50	69.7%	453,790,287.50	
051700100100 - Ministry of Basic and Secondary	SP.1.3: BECE Exams (JSCE) and Qualifying Exams Expenses	200,000,000.00	200,000,000.00	178,209,500.00	178,209,500.00	89.1%	21,790,500.00	
051700100100 - Ministry of Basic and Secondary	Schools Census in Collab with UNICEF (KTSG N7m Counterpart)	18,354,100.00	18,354,100.00	-	-	0.0%	18,354,100.00	
051700100100 - Ministry of Basic and Secondary	Construction and Maintenance of 3No. Special Model Schools	10,000,000,000.00	10,000,000,000.00	2,254,188,839.37	2,828,118,608.08	28.3%	7,171,881,391.92	
051700100100 - Ministry of Basic and Secondary	Institutional Scholarship for Command Secondary School Berkeje, Community	11,060,700.00	11,060,700.00	-	77,795,900.00	38.9%	122,204,100.00	
051700100100 - Ministry of Basic and Secondary	Girls' Arabic Qur'anic Competition	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051700100100 - Ministry of Basic and Secondary	ITESS Programme (ER) Transforming Education Sector in the State (CRF)	28,000,000,000.00	28,000,000,000.00	9,218,657,456.22	10,271,929,194.95	36.7%	17,728,070,805.05	
051700100100 - Ministry of Basic and Secondary	Unicef KTSG Counterpart Fund	200,000,000.00	200,000,000.00	45,000,000.00	45,000,000.00	22.5%	155,000,000.00	
051700100100 - Ministry of Basic and Secondary	Fencing of GDSS Dannakola & Gurjiya	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
051700100100 - Ministry of Basic and Secondary	34 LGAs Contribution for settlement of WAEC/NECO/NBASE examinations fees	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
051700100100 - Ministry of Basic and Secondary	Renovation of 21No Schools across the State	4,804,019,094.79	4,804,019,094.79	89,951,042.55	206,492,986.85	4.3%	4,597,526,107.94	
051700100100 - Ministry of Basic and Secondary	Expansion of Schools State wide	2,000,000,000.00	2,000,000,000.00	-	40,707,750.22	2.0%	1,959,292,249.78	
051700100100 - Ministry of Basic and Secondary	Upgrading zonal offices and staff quarters across the State	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00	
051700100100 - Ministry of Basic and Secondary	Implementation of farm to kitchen Nutrition and Dietetic practices in all secondary	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051700300100 - State Universal Basic Education Board	Special Projects Primary Schools - State Wide Intervention	500,000,000.00	500,000,000.00	136,028,405.82	136,028,405.82	27.2%	363,971,594.18	
051700300100 - State Universal Basic Education Board	Primary Schools Intervention Projects (KTSG & UBEC 50% each)	13,600,000,000.00	13,600,000,000.00	3,182,127,239.94	3,182,127,239.94	23.4%	10,417,872,760.06	
051700300100 - State Universal Basic Education Board	Construction/ Renovation of office Complex	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00	
051700300100 - State Universal Basic Education Board	Intervention on Primary Schools Activities	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00	
051700800100 - Katsina State Library Board	Renovation of Library at Malamfashi, Mashi and Kaita Branches	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051700800100 - Katsina State Library Board	Cost of New Collection of Books for distribution to various library units in the state.	12,423,100.00	12,423,100.00	-	2,280,000.00	18.4%	10,143,100.00	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051701000100 - Agency for Mass Education	Construction of Wall fencing @ Headquarters/gate - 1No. Block of 2 classes with office,	22,116,000.00	22,116,000.00	-	-	0.0%	22,116,000.00	
051701000100 - Agency for Mass Education	Purchase of Instructional Materials	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051701000100 - Agency for Mass Education	Construction of women center at Mashi	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
051701000100 - Agency for Mass Education	Renovation of 14 NO of women center at Zango, Maiadua, Mani, Daura, Batsari, Kurfi,	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051702900100 - Mathematical Improvement Project	Construction of 1No. Laboratory Center	24,990,000.00	24,990,000.00	-	-	0.0%	24,990,000.00	
051702900100 - Mathematical Improvement Project	Purchase of Instructional Materials	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051702900100 - Mathematical Improvement Project	State, National and International Olympic Competition	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00	
051705300100 - Science and Technical Education Board	Supply of Science & Technical Labs Equipment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051705300100 - Science and Technical Education Board	Purchase of School Furniture & Beds	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051705300100 - Science and Technical Education Board	Technical, Science & Innovation Exhibition projects	10,000,000.00	10,000,000.00	7,215,500.00	7,215,500.00	72.2%	2,784,500.00	
051705300100 - Science and Technical Education Board	Procurement of Customized Text Books	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
051705300100 - Science and Technical Education Board	Rehabilitation of GTC Funtua	2,236,381,921.66	2,236,381,921.66	69,958,747.27	125,382,507.34	5.6%	2,110,999,414.32	
051705400100 - Teachers Service Board	Recruitment of Staff/Examination	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
051705400100 - Teachers Service Board	Data Collection of Teacher Attendances	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
051705400100 - Teachers Service Board	Provision of Facilities for P.R Unit	4,115,000.00	4,115,000.00	-	-	0.0%	4,115,000.00	
051705400100 - Teachers Service Board	Promotional Examination of Teachers Across the State	65,500,000.00	65,500,000.00	-	-	0.0%	65,500,000.00	
051705400100 - Teachers Service Board	Provision of Parking Space	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00	
052100100100 - Ministry of Health	Upgrading of CHC Zango to General Hospital	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
052100100100 - Ministry of Health	Upgrading of CHC Faskari to General Hospital	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052100100100 - Ministry of Health	Upgrading of CHC Charanchi to General Hospital	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100100100 - Ministry of Health	Equip & Instruments for Hospitals	500,000,000.00	500,000,000.00	50,493,553.00	108,273,553.00	21.7%	391,726,447.00	
052100100100 - Ministry of Health	Sickle Cell Diseases Control Programme	200,000,000.00	200,000,000.00	92,940,000.00	92,940,000.00	46.5%	107,060,000.00	
052100100100 - Ministry of Health	Communicable Disease Control	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Infectious Disease Fund	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Procurement of essential drugs & consumables for Mobile Hosp. Outreach and	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Accelerating Nutrition Results in Nig. (ANRIN) (KTSG Counterpart of N50m)	750,000,000.00	750,000,000.00	3,000,000.00	3,000,000.00	0.4%	747,000,000.00	
052100100100 - Ministry of Health	CHAI (Clinton Health Access Initiative)	24,255,091.00	24,255,091.00	-	-	0.0%	24,255,091.00	
052100100100 - Ministry of Health	Global Fund on Malaria & Tuberculosis Commodities including (KTSG Counterpart of	3,000,000,000.00	3,000,000,000.00	212,350,740.00	212,350,740.00	7.1%	2,787,649,260.00	
052100100100 - Ministry of Health	Facility Management for General Hospitals State Wide	732,872,574.67	732,872,574.67	71,301,000.00	99,535,823.00	14.2%	661,567,571.67	
052100100100 - Ministry of Health	Security Services for General Hospitals State Wide	182,600,050.00	182,600,050.00	-	5,936,760.00	3.3%	176,663,290.00	
052100100100 - Ministry of Health	Non-Communicable Diseases Control	100,000,000.00	100,000,000.00	63,892,180.00	63,892,180.00	63.9%	36,107,820.00	
052100100100 - Ministry of Health	Upgrading of School of Health Technology Daura for NBTE Accreditation; 3No. Basic	300,000,000.00	300,000,000.00	-	104,961,493.52	35.0%	195,038,506.48	
052100100100 - Ministry of Health	Construction of Medical Image Centre at GARSH Katsina	3,000,000,000.00	3,000,000,000.00	578,808,750.00	578,808,750.00	19.3%	2,421,191,250.00	
052100100100 - Ministry of Health	Construction of Ophthalmology Department (EyeCentre) at GARS, Katsina	400,109,276.31	400,109,276.31	-	-	0.0%	400,109,276.31	
052100100100 - Ministry of Health	Construction of 2No. Block of Female Hostel at School of Midwifery Malamfashi	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health	Construction and Equipment of Pharmaceutical Production Factory(ORAL) at GARSH	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Project 10M	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Islamic Development Bank (IDB) Project	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health	Mapping and Monitoring PPMV and other Health Facilities(Private)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Quarterly PSM-TWG Meeting	2,000,000.00	2,000,000.00	-	999,980.00	50.0%	1,000,020.00	
052100100100 - Ministry of Health	JMSV using integrated framework document for ATMRHV	6,200,000.00	6,200,000.00	1,700,000.00	1,700,000.00	27.4%	4,500,000.00	
052100100100 - Ministry of Health	Revitalization of the state Nursing and Midwifery Council Committee	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00	
052100100100 - Ministry of Health	Domiciliation of a Guide to Excellent Nursing and Midwifery Delivery Services in Katsina	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00	
052100100100 - Ministry of Health	Study Tour to 3 Identified Excellent Facilities on the Digitization and Administration of	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00	
052100100100 - Ministry of Health	Annual Review meeting and Conference for all the Nurses cadre in the state and	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Monitoring and Supervision for Data Quality Assurance for Public Health and Private	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health	Renovation of Kankara General Hospital	1,060,000,000.00	1,060,000,000.00	416,977,155.34	816,971,962.51	77.1%	243,028,037.49	
052100100100 - Ministry of Health	Renovation of Batsari General Hospital	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Construction of Additional Structure at General Hospital Daura	1,478,359,896.84	1,478,359,896.84	-	-	0.0%	1,478,359,896.84	
052100100100 - Ministry of Health	UPGRADE CHC MAI ADUA TO GENERAL HOSPITAL	732,872,574.67	732,872,574.67	-	-	0.0%	732,872,574.67	
052100100100 - Ministry of Health	State Emergency Medical Service and Ambulance system Program (CDP)	5,000,000,000.00	5,000,000,000.00	3,195,000,000.00	4,638,336,000.00	92.8%	361,664,000.00	
052100100100 - Ministry of Health	Renovation and Rehabilitation of General Hospital Igawa (CDP)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Renovation and Rehabilitation of General Hospital Jibia (CDP)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Upgrading of CHC Safana to a General Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Upgrading of PHC Bakori to a General Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Upgrading of CHC Danja to a General Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Upgrading of CHC Matazu to a General Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Rehabilitation of general hospital Baure phase 2 and provision of solar power supply	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00	
052100100100 - Ministry of Health	Upgrading of PHC Sabuwa to a General Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Upgrade of CHC Bindawa to Child and Maternal Hospital (CDP)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Upgrading of PHC Sandamu to a General Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100100100 - Ministry of Health	Construction of new school of Midwifery Mani (CDP)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Renovation and rehabilitation of staff quarters of General hospitals across the state	1,000,000,000.00	1,000,000,000.00	48,398,255.69	48,398,255.69	4.8%	951,601,744.31	
052100100100 - Ministry of Health	Renovation of General Hospital Kankia (CDP)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052100100100 - Ministry of Health	Construction of Pharma Grade house for 3No. Senatorial zones	540,000,000.00	540,000,000.00	-	-	0.0%	540,000,000.00	
052100100100 - Ministry of Health	Upgrade of Rimi General Hospital Tuberculosis leprosy and Bruli Ulcer Hospital (CDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100200100 - Contributory Health Care Management	Capitation on Contributory Health Care Services Delivery	2,900,236,047.35	2,900,236,047.35	-	-	0.0%	2,900,236,047.35	
052100200100 - Contributory Health Care Management	Payment of State Contributory Healthcare Scheme (1% State Statutory Allocation)	751,571,373.60	751,571,373.60	240,794,922.11	240,794,922.11	32.0%	510,776,451.49	
052100200100 - Contributory Health Care Management	Retiree Programme	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00	
052100200100 - Contributory Health Care Management	Basic Healthcare Provision Funds FGN 1% Statutory ALL) (CAPITAL RECEIPT)	661,608,857.38	661,608,857.38	-	-	0.0%	661,608,857.38	
052100300100 - State Primary Health Care Agency	NUT 2.MPD: Free Medicare Scheme for Pregnant & Children Under 5yrs (KTSG	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100300100 - State Primary Health Care Agency	Polio Eradication and Routine Immunization Programme (KTSG Counterpart of	776,517,965.00	776,517,965.00	319,868,275.94	319,868,275.94	41.2%	456,649,689.06	
052100300100 - State Primary Health Care Agency	NUT IMAM 5.2: Procurement Of Ready-to-Use Therapeutic Food (RUTF)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100300100 - State Primary Health Care Agency	NUT.SP.4.3: Basic Health Care Provision Funds FGN (1% of FGN ST.ALL & KTSG	718,839,149.00	718,839,149.00	610,332,406.96	610,332,406.96	84.9%	108,506,742.04	
052100300100 - State Primary Health Care Agency	Specialized Training from 0.3% of 1.5% LGCS Training Funds	66,640,802.00	66,640,802.00	-	-	0.0%	66,640,802.00	
052100300100 - State Primary Health Care Agency	Landscaping at SPHCA HQ including Wall Fence and filling of 2No. Deep ponds	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - State Primary Health Care Agency	Global Alliance for Vaccine and Immunization (GAVI) Provision of Polio Vaccines	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
052100300100 - State Primary Health Care Agency	Upgrade of Primary Health Care to Functional CHC	5,000,000,000.00	5,000,000,000.00	1,000,000,000.00	1,000,000,000.00	20.0%	4,000,000,000.00	

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
052110400100 - College of Nursing and Midwifery	Purchase of Bed and Bedding 200 Numbers	40,000,000.00	40,000,000.00	-	29,360,000.00	73.4%	10,640,000.00	
052110400100 - College of Nursing and Midwifery	Construction of 2No. Public Health Laboratories at SON/SOM	66,639,721.00	66,639,721.00	38,065,305.38	57.1%	28,574,415.62		
052110400100 - College of Nursing and Midwifery	Procurement of Anatomy Equipment	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052110400100 - College of Nursing and Midwifery	Construction of 2No. Demonstration Laboratories at SON/SOM	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052110400100 - College of Nursing and Midwifery	Training of Academic and Non Academic Staff	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00	
052110400100 - College of Nursing and Midwifery	Provision of 50No. Solar Security Light at the College Headquarters, Katsina Satellite	11,250,000.00	11,250,000.00	-	-	0.0%	11,250,000.00	
052110400100 - College of Nursing and Midwifery	Construction of Solar Motorized Borehole at College Headquarters, Katsina Satellite	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052110400100 - College of Nursing and Midwifery	Furnishing of Offices at College Headquarter	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
052110400100 - College of Nursing and Midwifery	Resource Verification of HND at College of Nursing Science Satellite Campusa	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052110400100 - College of Nursing and Midwifery	Full Accreditation of ND in Nursing	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052110400100 - College of Nursing and Midwifery	General Renovation and Upgrading of an existin Structure in Malumfashi Satellite	56,450,000.00	56,450,000.00	11,582,000.00	20.5%	44,868,000.00		
052110400100 - College of Nursing and Midwifery	General Renovation and Upgrading of an existing Female Student Hostel at Katsina	44,855,750.00	44,855,750.00	-	-	0.0%	44,855,750.00	
052110400100 - College of Nursing and Midwifery	Full Accreditation of HND at Katsina state Campus	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052110400100 - College of Nursing and Midwifery	Expansion of 2No. Library Blocks at Katsina and Malumfashi Campuses	50,000,000.00	50,000,000.00	23,368,016.76	46.7%	26,631,983.24		
052110400100 - College of Nursing and Midwifery	General Renovation and Upgrading of an existin Structure in Malumfashi Satellite	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052110600100 - College of Health Sciences	Upgrading of SHT Kankia: MLT Laboratory 100 Capacity, Toilets, Hostels,	430,000,000.00	430,000,000.00	-	-	0.0%	430,000,000.00	
052110600100 - College of Health Sciences	Provision of Library Facilities	44,000,000.00	44,000,000.00	-	-	0.0%	44,000,000.00	
052110600100 - College of Health Sciences	Provision of Laboratories/Dental Equipments (NBTE Accreditation)	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00	
052110600100 - College of Health Sciences	Provision Of Furniture and Other Office Equipments	89,000,000.00	89,000,000.00	-	-	0.0%	89,000,000.00	
052110600100 - College of Health Sciences	Regulatory Bodies accreditation Fees	30,000,000.00	30,000,000.00	-	3,695,000.00	12.3%	26,305,000.00	
052110600100 - College of Health Sciences	Hosting of Regulatory Bodies accreditation Team	25,000,000.00	25,000,000.00	7,585,000.00	30.3%	17,415,000.00		
052110600100 - College of Health Sciences	Construction of Additional Hostel at School of Health Technology Daura	60,000,000.00	60,000,000.00	52,094,437.60	86.8%	7,905,562.40		
052110600100 - College of Health Sciences	RESEARCH AND STAFF DEVELOPMENT	39,300,000.00	39,300,000.00	-	-	0.0%	39,300,000.00	
052111300100 - Department of Drugs, Narcotics and	Renovation & Upgrading of Katsina Reformatory Center	100,000,000.00	100,000,000.00	-	77,616,485.64	77.6%	22,383,514.36	
052111300100 - Department of Drugs, Narcotics and	Renovation & Upgrading of Daura Reformatory Center	49,360,110.50	49,360,110.50	-	-	0.0%	49,360,110.50	
052111300100 - Department of Drugs, Narcotics and	Renovation & Upgrading of Funtua Reformatory Center	53,847,407.21	53,847,407.21	-	-	0.0%	53,847,407.21	
052111400100 - Drugs and Medical Supply Agency	Purchase of Cold Chain (SNo.)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
052111400100 - Drugs and Medical Supply Agency	Drugs Revolving Fund (Purchase of Drugs)	200,000,000.00	200,000,000.00	50,000,000.00	25.0%	150,000,000.00		
052111400100 - Drugs and Medical Supply Agency	Repairs and maintenance of DMSA Main Store and 2No. Regional Warehouse at Funtua	370,000,000.00	370,000,000.00	-	-	0.0%	370,000,000.00	
052111400100 - Drugs and Medical Supply Agency	NUT, IMAM, Nutrition Project (Machines, Materials, NAFDAC REG. and Maintenance)	280,000,000.00	280,000,000.00	150,000,000.00	53.6%	130,000,000.00		
052111400100 - Drugs and Medical Supply Agency	Purchase of Drugs (NWHCH & RTA)	750,000,000.00	750,000,000.00	175,000,000.00	23.3%	575,000,000.00		
052111600100 - Katsina State Agency for the Control of	Procurement of HIV Test Kits	30,000,000.00	30,000,000.00	16,000,000.00	53.3%	14,000,000.00		
052111600100 - Katsina State Agency for the Control of	Procurement of HIV Testing Consumables	7,500,000.00	7,500,000.00	-	5,496,000.00	73.3%	2,004,000.00	
052111600100 - Katsina State Agency for the Control of	Procurement of Antiretroviral	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052111600100 - Katsina State Agency for the Control of	Procurement of Laboratory Reagents	30,000,000.00	30,000,000.00	9,000,000.00	30.0%	21,000,000.00		
052111600100 - Katsina State Agency for the Control of	Production of Harmonized Data Capturing Tools	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
052111600100 - Katsina State Agency for the Control of	Monthly AIDS Day	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052111600100 - Katsina State Agency for the Control of	Procurement of PCR HIV Viral Load Machine/Installation and Maintenance for 1year	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
053500100100 - Ministry of Environment	State Contribution of 2% of Statutory Revenue Allocation for Ecological Projects (State	2,460,000,000.00	2,460,000,000.00	353,129,989.14	14.3%	2,106,870,010.86		
053500100100 - Ministry of Environment	SP.1.4: Flood and Erosion Control Projects	6,300,000,000.00	6,300,000,000.00	68,177,442.24	1.1%	6,231,822,557.76		
053500100100 - Ministry of Environment	Agro-Climatic Resilience in Semi Arid Landscapes (ACReSAL) World Bank (ER) KTSKG	28,035,600,000.00	28,035,600,000.00	1,186,865,193.68	4.2%	26,848,734,806.32		
053500100100 - Ministry of Environment	Drought & Desertification Projects (Great Green Wall) (ER) (KTSKG 5m)	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00	
053500100100 - Ministry of Environment	Mobile Environmental Assessments Gadgets	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
053500100100 - Ministry of Environment	Planning, Research and Statistics Expenses	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
053500100100 - Ministry of Environment	Forest Rehabilitation	150,000,000.00	150,000,000.00	2,104,000.00	1.4%	147,896,000.00		
053500100100 - Ministry of Environment	Development of Tree Nursey, improved fruits & seedlings production	50,000,000.00	50,000,000.00	50,000,000.00	100.0%	-		
053500100100 - Ministry of Environment	Road side planting/fuel wood plantation. Industrial tree crop plantation	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
053500100100 - Ministry of Environment	Farm Forestry extension & Training	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
053500200100 - Katsina State Erosion and Watershed	Nigeria Climate Adaption-Erosion Watershed Management Project (EU Investment Bank)	5,500,000,000.00	5,500,000,000.00	-	-	0.0%	5,500,000,000.00	
053500200100 - Katsina State Erosion and Watershed	SP.1.4: Flood and Storm Water Management State wide	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
053500200100 - Katsina State Erosion and Watershed	Desilting and Management of Drainages in all the LGAs and other major Water channel	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
053500200100 - Katsina State Erosion and Watershed	Reclamation, channelling and remediation works at Erosion sites	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
053500200100 - Katsina State Erosion and Watershed	Procurement of Technological Equipment to Reduce Impact of Erosion	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
053500200100 - Katsina State Erosion and Watershed	34 LGAs Contribution of 2% of Statutory Revenue Allocation for Ecological Projects	2,219,600,000.00	2,219,600,000.00	-	-	0.0%	2,219,600,000.00	
053500200100 - Katsina State Erosion and Watershed	SP.1.4: Flood and Erosion Control Projects across 361 Wards (CDP)	1,780,400,000.00	1,780,400,000.00	-	-	0.0%	1,780,400,000.00	
053500300100 - Department of Climate Change	Feasibility Studies Project Design & Inventory Compilation for KT Climate response	400,000,000.00	400,000,000.00	6,800,000.00	1.7%	393,200,000.00		
053500300100 - Department of Climate Change	Climate Change Mainstreaming (Project Inspection) & Tree Planting across the state	181,000,000.00	181,000,000.00	181,000,000.00	100.0%	-		
053500300100 - Department of Climate Change	Mobilisation of Climate change related funding & collaboration	320,000,000.00	320,000,000.00	22,720,000.00	7.1%	297,280,000.00		
053500300100 - Department of Climate Change	Compressed natural Gas Project (CNG EUNCCRP)	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
053501600100 - State Environmental Protection and	Rehabilitation of 150 no Incinerators	6,714,630.00	6,714,630.00	-	-	0.0%	6,714,630.00	
053501600100 - State Environmental Protection and	NUT.3.WASH: Rehabilitation of VIP Latrines	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00	
053501600100 - State Environmental Protection and	Renovation of Zonal Offices	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
053501600100 - State Environmental Protection and	Township Beautification & Road side Plantation	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00	
053501600100 - State Environmental Protection and	Purchase of Water Pumping Machine	8,186,130.00	8,186,130.00	-	-	0.0%	8,186,130.00	
053501600100 - State Environmental Protection and	Purchase of Knapsack Sprayers & Fogging Machines	13,097,700.00	13,097,700.00	-	-	0.0%	13,097,700.00	
053501600100 - State Environmental Protection and	Purchase of spare parts for vehicle & plants	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
053501600100 - State Environmental Protection and	Purchase of 200 no Plastic Containers	7,858,620.00	7,858,620.00	-	-	0.0%	7,858,620.00	
053501600100 - State Environmental Protection and	5 no Metal Mobile Incinerator	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
053501600100 - State Environmental Protection and	Purchase of Chemicals	13,500,000.00	13,500,000.00	-	-	0.0%	13,500,000.00	
053501600100 - State Environmental Protection and	NUT.3.WASH: Purchase Of Sanitation Working Materials	13,500,000.00	13,500,000.00	8,000,000.00	59.3%	5,500,000.00		
053501600100 - State Environmental Protection and	Procure equipment for Waste Management	300,000,000.00	300,000,000.00	63,500,000.00	21.2%	236,500,000.00		
053501600100 - State Environmental Protection and	SURWASH Programme (ER), (Urban Water Supply)	483,665,960.00	483,665,960.00	-	5,541,000.00	1.1%	478,124,960.00	
053900100100 - Ministry of Youth and Sports Development	Model DMSA Stand, Phase 1 & 11 Mainst. Serv. & Improv. of Facilities to meet requirement	241,859,491.00	241,859,491.00	10,731,300.00	4.4%	231,128,191.00		
053900100100 - Ministry of Youth and Sports Development	Rehab/Const. Of Additional Facilities to Township Stadia (Daura, Dajana and Charanchi)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
053900100100 - Ministry of Youth and Sports Development	Rehabilitation & Upgrading of Katsina Central Fives Courts	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
053900100100 - Ministry of Youth and Sports Development	Rahab. Upgra. Of M/fashi & Fta Township Stad. & Compl. of abandoned Fed. Proj. at	700,000,000.00	700,000,000.00	364,009,446.04	52.0%	335,990,553.96		
053900100100 - Ministry of Youth and Sports Development	Renovation of Offices	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
053900100100 - Ministry of Youth and Sports Development	SP.1.1: Youth Empowerment Program (Youth Action Plan)	2,000,000,000.00	2,000,000,000.00	127,294,000.00	6.4%	1,872,706,000.00		
053900100100 - Ministry of Youth and Sports Development	Support & Assistance to Youth Clubs/Associations	100,000,000.00	100,000,000.00	19,383,000.00	19.4%	80,617,000.00		
053900100100 - Ministry of Youth and Sports Development	Monthly Youth Engagement Program	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	

Katsina State Government

Katsina State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
053900300100 - Katsina State Sports Council	Support to Sport Clubs	400,000,000.00	400,000,000.00	32,950,000.00	94,153,300.00	23.5%	305,846,700.00	
053900300100 - Katsina State Sports Council	Purchase of Sports Equipment to all 20 Sports Associations	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
053900300100 - Katsina State Sports Council	Youth Sports Federation of Nigeria (YSFON) Katsina Branch	30,000,000.00	30,000,000.00	3,500,000.00	4,500,000.00	15.0%	25,500,000.00	
053900400100 - State Emergency Management Agency	SP.1.3: Relief and Disaster Management (Cater for IDPs and Rebuild Destroyed and	200,000,000.00	200,000,000.00	93,414,200.00	97,244,200.00	48.6%	102,755,800.00	
053900400100 - State Emergency Management Agency	Purchase of Building Materials (State Wide)	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
053900400100 - State Emergency Management Agency	SP.1.4: Purchase of Food Items (State Wide)	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
053900400100 - State Emergency Management Agency	SP.1.4: Federal Government Support on Flood	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
055100100100 - Ministry for Local Government	Expansion of Commissioner's Office	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
055100100100 - Ministry for Local Government	Administration Expenses from 0.1% of 1.5% Training Funds	84,389,477.28	84,389,477.28	-	-	0.0%	84,389,477.28	
055100300100 - Department of Community Development	Community Devt Project (KTS5G 40%, Community 40% & LGAs 20%)	375,000,000.00	375,000,000.00	31,679,046.92	60,117,418.92	16.0%	314,882,581.08	
055100300100 - Department of Community Development	COMMUNITY DEVELOPMENT/EMPOWERMENT/Assistance Programme	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
055100300100 - Department of Community Development	Capacity Development & Training for Community Development Associations	30,000,000.00	30,000,000.00	1,730,000.00	1,730,000.00	5.8%	28,270,000.00	
055100300100 - Department of Community Development	Monitoring & Evaluation for Community Development Projects	50,000,000.00	50,000,000.00	-	1,500,000.00	3.0%	48,500,000.00	
056700100100 - Ministry of Higher, Technical and	International Conference, Seminars and Workshop	30,000,000.00	30,000,000.00	-	400,000.00	1.3%	29,600,000.00	
056700100100 - Ministry of Higher, Technical and	SP.1.3: Assistance to Tertiary Institutions Students' Association	100,000,000.00	100,000,000.00	3,000,000.00	12,465,000.00	12.5%	87,535,000.00	
056700100100 - Ministry of Higher, Technical and	UMYU Teaching Hospital: Construction of Academic Facilities, Infrastructure and	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
056700100100 - Ministry of Higher, Technical and	Annual Subvention to Tertiary Institutions	30,000,000.00	30,000,000.00	5,500,000.00	27,311,469.54	91.0%	2,688,530.46	
056700100100 - Ministry of Higher, Technical and	Rehabilitation of BATC Kankara	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056700100100 - Ministry of Higher, Technical and	Rehabilitation of Agric School K/Soli	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056700100100 - Ministry of Higher, Technical and	Rehabilitation of Agric School G/Kwakwa	50,000,000.00	50,000,000.00	754,669.81	1,804,669.81	3.6%	48,195,330.19	
056700100100 - Ministry of Higher, Technical and	Upgrading of Youth Craft Village Katsina	420,000,000.00	420,000,000.00	-	-	0.0%	420,000,000.00	
056700100100 - Ministry of Higher, Technical and	Purchase of Tools & Equip for Youth Craft Village	2,000,000,000.00	2,000,000,000.00	10,000,000.02	1,346,591,665.75	67.3%	653,408,334.25	
056700100100 - Ministry of Higher, Technical and	Devt. of appropriate tech for research & devt. (collabor with FMDAs & Devt. Partners)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
056700100100 - Ministry of Higher, Technical and	SP.1.1: State Wide Intervention on Youth Craft Village Graduates	596,000,000.00	596,000,000.00	-	596,000,000.00	100.0%	0.00	
056700100100 - Ministry of Higher, Technical and	Purchase of Food Stuff for feeding of Youth Craft Village Students (34 LGAs	79,200,000.00	79,200,000.00	-	-	0.0%	79,200,000.00	
056700100100 - Ministry of Higher, Technical and	Local Content Development (Soft/Hard, Talent/Intellectual Hunt)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056700100100 - Ministry of Higher, Technical and	Rehab and equipping of BATCs across the State	500,000,000.00	500,000,000.00	7,663,960.84	33,657,814.25	6.7%	466,342,185.75	
056700100100 - Ministry of Higher, Technical and	Consultancy for Centre Institutional Transformation and Vocational (BATC)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
056700100100 - Ministry of Higher, Technical and	Automotive Development and Local Content Enhancement Program	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056700100100 - Ministry of Higher, Technical and	Equipping of Central Mechanical Workshop (KYCV)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
056700700100 - Katsina State Institute of Technology and	Completion of 4No. Blocks of Lecture Rooms	422,153,600.00	422,153,600.00	-	-	0.0%	422,153,600.00	
056700700100 - Katsina State Institute of Technology and	Supply of 210No beds and mattress (Students Hostel)	62,412,000.00	62,412,000.00	-	-	0.0%	62,412,000.00	
056700700100 - Katsina State Institute of Technology and	Completion of 3No Blocks of Males and 2No Blocks of Females Hostels	110,670,750.00	110,670,750.00	-	-	0.0%	110,670,750.00	
056701700100 - Yusufu Bala Usman College of Education	Const. & furnishing of Mathematics Laboratory	25,700,000.00	25,700,000.00	-	-	0.0%	25,700,000.00	
056701700100 - Yusufu Bala Usman College of Education	Student Affairs Complex (Furnishing)	16,200,000.00	16,200,000.00	-	-	0.0%	16,200,000.00	
056701700100 - Yusufu Bala Usman College of Education	Purchase of Office Equipment/Furniture	15,250,000.00	15,250,000.00	-	-	0.0%	15,250,000.00	
056701700100 - Yusufu Bala Usman College of Education	Research & Staff Development	20,000,000.00	20,000,000.00	6,850,000.00	6,850,000.00	34.3%	13,150,000.00	
056701700100 - Yusufu Bala Usman College of Education	Accreditation/Affiliation/Recognition	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
056701700100 - Yusufu Bala Usman College of Education	Convocation Expenses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
056701700100 - Yusufu Bala Usman College of Education	Construction, Renovation and Furnishing of Facilities	195,665,900.00	195,665,900.00	-	-	0.0%	195,665,900.00	
056701700100 - Yusufu Bala Usman College of Education	Purchase of vehicles for Principal Officers	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00	
056701700100 - Yusufu Bala Usman College of Education	Renovations of Principal Staff Quarters	77,670,782.18	77,670,782.18	-	-	0.0%	77,670,782.18	
056701700100 - Yusufu Bala Usman College of Education	Renovation of Auditorium NCE Classroom and Classroom Block D	136,051,449.60	136,051,449.60	-	-	0.0%	136,051,449.60	
056701700100 - Yusufu Bala Usman College of Education	Renovation of Female and Male Hostel Block A	42,589,405.30	42,589,405.30	-	-	0.0%	42,589,405.30	
056701700100 - Yusufu Bala Usman College of Education	Renovation of Male Hostel Block A	161,530,315.80	161,530,315.80	-	-	0.0%	161,530,315.80	
056701700100 - Yusufu Bala Usman College of Education	Renovation of Works Department	16,893,011.74	16,893,011.74	-	-	0.0%	16,893,011.74	
056701700100 - Yusufu Bala Usman College of Education	Resourse Visitation for School of Agric. Education	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056701800100 - Hassan Usman Katsina Polytechnic	Accreditation expenses	37,000,000.00	37,000,000.00	-	-	0.0%	37,000,000.00	
056701800100 - Hassan Usman Katsina Polytechnic	Staff Development & Training Expenses	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
056701800100 - Hassan Usman Katsina Polytechnic	Combine Convocation Ceremony	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
056701800100 - Hassan Usman Katsina Polytechnic	Purchase of Vehicle (1No. Toyota Camry 2007 Model & 5No. Toyota 2016 Model) (HDS)	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00	
056701800100 - Hassan Usman Katsina Polytechnic	Renovation of male Hostel	190,000,000.00	190,000,000.00	51,940,264.58	51,940,264.58	27.3%	138,059,735.42	
056701800100 - Hassan Usman Katsina Polytechnic	Construction of 2No Solar Power Borehole & 40000 litres surface water	57,000,000.00	57,000,000.00	-	-	0.0%	57,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Construction of Provost House	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Maint. & Upgrading of College Water Works & Water reticulation system	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Provision of Science Equip & Materials	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Purchase of Teaching Learning Materials	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Accreditation Expenses	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Research & Staff Development	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Purchase of Vehicle to SNo. Principal Officer	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Renovation of Female Hostel	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Green House for Agric. Department	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Convocation Ceremony	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	Take off Grant for Dual Mode Program	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
056701900100 - Isa Kaita College of Education, Dutsin-Ma	General Renovation of Staff Quarters/Houses	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Take off grant for Faculty Medicine	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Accreditation of programme	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Provision of Classroom Furniture and Equipment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Provision of Laboratory Furnitures and Teaching Equipment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Provision of Fire Fighting Equipment	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Water Resources and Enverment	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Take off of UMYU Model farm/faculty of Agricultural requirments	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	Special intervention for Hostel Construction to UMYUK (Capital Receipt TETFUND)	750,000,000.00	750,000,000.00	-	-	0.0%	750,000,000.00	
056702100100 - Umaru Musa Yaradua University, Katsina	BOIC Denation for Borehole to UMYUK (Capital Receipt NDC)	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00	
056705600100 - Katsina State Scholarship Board	SP.1.3: Katsina State Scholarship Allowances Scheme	527,000,000.00	527,000,000.00	-	-	0.0%	527,000,000.00	
056705600100 - Katsina State Scholarship Board	SP.1.3: Graduate Sponsorship and Foreign Scholarship Scheme	600,000,000.00	600,000,000.00	442,253,620.00	531,886,970.00	88.6%	68,113,030.00	
056705600100 - Katsina State Scholarship Board	Katsina State Government Award of Academic Excellent	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00	
056705600100 - Katsina State Scholarship Board	SP.1.3: Katsina State Scholarship for Students with Special Needs	10,000,000.00	10,000,000.00	2,000,000.00	2,000,000.00	20.0%	8,000,000.00	
056705600100 - Katsina State Scholarship Board	Scholarship Trust Fund (Seed FUND) for Upgrade of Proposed Katsina State Scholarship	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
056705600100 - Katsina State Scholarship Board	SP.1.3: 34No. LGAs Contribution to Katsina State Scholarship Allowances Scheme	1,927,000,000.00	1,927,000,000.00	-	-	0.0%	1,927,000,000.00	
056705600100 - Katsina State Scholarship Board	Renovation and Upgrade of 4No. Blocks Office at the Board Premises (Phase II)	75,000,000.00	75,000,000.00	-	35,614,707.97	47.5%	39,385,292.03	
056800100100 - Ministry for Rural and Social Development	Rural Development Projects	260,000,000.00	260,000,000.00	38,405,000.00	-	14.8%	221,595,000.00	
056800100100 - Ministry for Rural and Social Development	Provision of Rural Infrastructure	50,000,000.00	50,000,000.00	-	2,000,000.00	4.0%	48,000,000.00	
056800100100 - Ministry for Rural and Social Development	Upgrade of Wall fencing of Rehabilitation Centre Malamfashi	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
056800100100 - Ministry for Rural and Social Development	Construction of Rural Access and Agricultural Marketing Projects (World Bank) RAAMP	20,000,000,000.00	20,000,000,000.00	1,213,527,437.40	3,107,053,491.16	15.5%	16,892,946,508.84	
056800100100 - Ministry for Rural and Social Development	Construction of Social Rehabilitation Centre in Daura	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056800100100 - Ministry for Rural and Social Development	Renovation of Existing 8 Rehabilitation Centres	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00	
056800100100 - Ministry for Rural and Social Development	SP.1.3: Provision of livelihood grant, construction of essential ammenities CSDA NG-	4,261,266,500.00	4,261,266,500.00	-	-	0.0%	4,261,266,500.00	
056800100100 - Ministry for Rural and Social Development	SP.1.1: Social Investment Programme	10,000,000,000.00	10,000,000,000.00	-	-	0.0%	10,000,000,000.00	
056800200100 - Department of Rural Economy	SP.1.1: Interest Free Loans to Rural Dwellers	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
056800400100 - Community Development Programme	Grant to Communities for minor repairs(State & LGAS 50% Each)	4,000,000,000.00	4,000,000,000.00	38,977,786.00	38,977,786.00	1.0%	3,961,022,214.00	

4 Primary Healthcare Budget Performance

4.A Overview

Primary Healthcare remains a strategic priority of the Katsina State Government, reflecting its commitment to improving access to quality healthcare services, reducing maternal and child mortality, and strengthening the delivery of essential healthcare across the State.

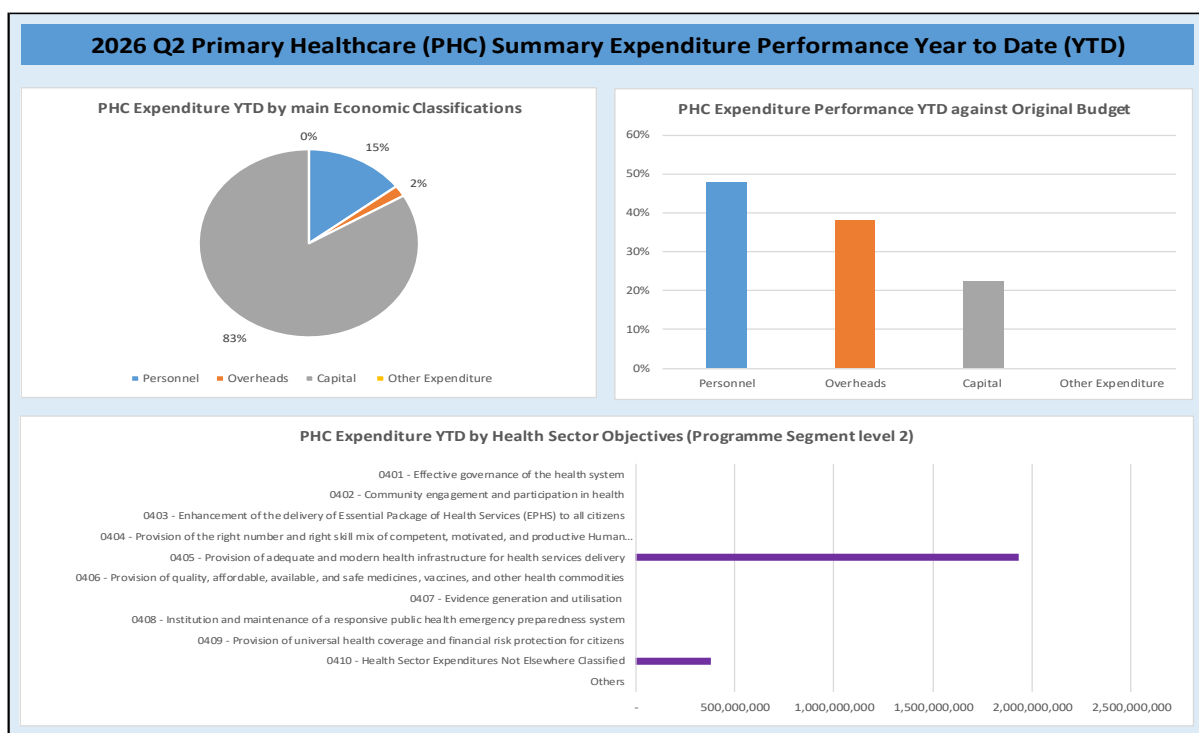
As at the Second Quarter (Q2) of 2026, the Primary Healthcare Sector recorded an expenditure performance of ₦2.105 billion during the quarter, bringing the cumulative Year-to-Date (Q2–Q2) expenditure to ₦2.313 billion against an approved annual budget of ₦10.899 billion. This represents a 21.2% budget performance as of the end of June 2026, leaving an unutilized balance of ₦8.586 billion for implementation during the remaining half of the fiscal year.

The improved cumulative performance compared to the second quarter demonstrates gradual progress in budget implementation, with increased spending directed towards primary healthcare services delivery, personnel costs, essential medicines, routine immunisation, and other operational activities. The upward trend also indicates that implementation activities gained momentum during the second quarter following the completion of initial procurement and administrative processes experienced at the beginning of the fiscal year.

Although overall budget utilisation remains below the expected 50 per cent mid-year benchmark, the sector is expected to record stronger expenditure performance in the second half of the year as ongoing procurement processes conclude, capital projects fully commence, and the implementation of key healthcare programmes accelerates.

Overall, the Q2 performance reflects steady progress in executing the Primary Healthcare budget and underscores the Government's continued commitment to strengthening primary healthcare infrastructure and improving health outcomes across Katsina State.

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



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
050000000000	SOCIAL SECTOR	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
052100000000	Ministry of Health	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
052100300100	State Primary Health Care Agency	10,699,491,036.18	10,699,491,036.18	2,103,301,112.08	2,292,993,147.12	21.4%	8,406,497,889.06
052111400100	Drugs and Medical Supply Agency	153,704,448.00	153,704,448.00	551,112.00	1,102,224.00	0.7%	152,602,224.00
052111600100	Katsina State Agency for the Control of AIDS (KATSACA)	45,658,217.92	45,658,217.92	1,089,999.00	18,404,998.00	40.3%	27,253,219.92

Table 22: Primary Healthcare Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
707	HEALTH	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	153,704,448.00	153,704,448.00	551,112.00	1,102,224.00	0.7%	152,602,224.00
70711	PHARMACEUTICAL PRODUCTS	153,704,448.00	153,704,448.00	551,112.00	1,102,224.00	0.7%	152,602,224.00
7074	PUBLIC HEALTH SERVICES	10,745,149,254.10	10,745,149,254.10	2,104,391,111.08	2,311,398,145.12	21.5%	8,433,751,108.98
70741	PUBLIC HEALTH SERVICES	10,745,149,254.10	10,745,149,254.10	2,104,391,111.08	2,311,398,145.12	21.5%	8,433,751,108.98

Table 23: Primary Healthcare Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
04	Health	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
0405	Provision of adequate and modern health infrastructure for health services delivery	8,711,997,916.00	8,711,997,916.00	1,930,200,682.90	1,930,200,682.90	22.2%	6,781,797,233.10
0410	Health Sector Expenditures Not Elsewhere Classified	2,186,855,786.10	2,186,855,786.10	174,741,540.18	382,299,686.22	17.5%	1,804,556,099.88

Table 24: Primary Healthcare Expenditure by Economic Classification

Katsina State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	10,898,853,702.10	10,898,853,702.10	2,104,942,223.08	2,312,500,369.12	21.2%	8,586,353,332.98
2	EXPENDITURES	2,186,855,786.10	2,186,855,786.10	174,741,540.18	382,299,686.22	17.5%	1,804,556,099.88
21	PERSONNEL COST	706,992,589.68	706,992,589.68	160,647,157.68	337,885,921.22	47.8%	369,106,668.46
2101	SALARY	635,928,589.68	635,928,589.68	131,247,157.68	269,285,921.22	42.3%	366,642,668.46
210101	SALARIES AND WAGES	635,928,589.68	635,928,589.68	131,247,157.68	269,285,921.22	42.3%	366,642,668.46
21010101	SALARY	510,448,589.68	510,448,589.68	112,927,157.68	228,405,921.22	44.7%	282,042,668.46
21010104	WAGES OF ADHOC STAFF	125,480,000.00	125,480,000.00	18,320,000.00	40,880,000.00	32.6%	84,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	71,064,000.00	71,064,000.00	29,400,000.00	68,600,000.00	96.5%	2,464,000.00
210201	ALLOWANCES	71,064,000.00	71,064,000.00	29,400,000.00	68,600,000.00	96.5%	2,464,000.00
21020109	OTHER ALLOWANCES	71,064,000.00	71,064,000.00	29,400,000.00	68,600,000.00	96.5%	2,464,000.00
22	OTHER RECURRENT COSTS	1,479,863,196.42	1,479,863,196.42	14,094,382.50	44,413,765.00	3.0%	1,435,449,431.42
2202	OVERHEAD COST	116,575,735.92	116,575,735.92	14,094,382.50	44,413,765.00	38.1%	72,161,970.92
220201	TRAVEL & TRANSPORT - GENERAL	4,837,800.00	4,837,800.00	1,182,450.00	2,364,900.00	48.9%	2,472,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,837,800.00	4,837,800.00	1,182,450.00	2,364,900.00	48.9%	2,472,900.00
220202	UTILITIES - GENERAL	655,260.00	655,260.00	163,818.00	327,636.00	50.0%	327,624.00
22020202	TELEPHONE CHARGES	339,260.00	339,260.00	84,818.01	169,636.02	50.0%	169,623.98
22020203	INTERNET ACCESS CHARGES	316,000.00	316,000.00	78,999.99	157,999.98	50.0%	158,000.02
220203	MATERIALS & SUPPLIES - GENERAL	41,262,400.00	41,262,400.00	9,000,000.00	18,000,000.00	43.6%	23,262,400.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	36,000,000.00	36,000,000.00	9,000,000.00	18,000,000.00	50.0%	18,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,262,400.00	5,262,400.00	-	-	0.0%	5,262,400.00
220204	MAINTENANCE SERVICES - GENERAL	9,231,546.00	9,231,546.00	2,232,889.50	4,465,779.00	48.4%	4,765,767.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,931,546.00	5,931,546.00	1,482,889.50	2,965,779.00	50.0%	2,965,767.00
22020424	MAINTENANCE OF MEDICAL/LAB EQUIPMENT	3,300,000.00	3,300,000.00	750,000.00	1,500,000.00	45.5%	1,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,467,256.00	5,467,256.00	1,366,812.00	2,733,624.00	50.0%	2,733,632.00
22020803	PLANT / GENERATOR FUEL COST	5,467,256.00	5,467,256.00	1,366,812.00	2,733,624.00	50.0%	2,733,632.00
220210	MISCELLANEOUS EXPENSES GENERAL	55,121,473.92	55,121,473.92	148,413.00	16,521,826.00	30.0%	38,599,647.92
22021001	REFRESHMENT & MEALS	621,656.00	621,656.00	148,413.00	296,826.00	47.7%	324,830.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,770,000.00	9,770,000.00	-	3,700,000.00	37.9%	6,070,000.00
22021003	PUBLICITY & ADVERTISEMENTS	8,229,817.92	8,229,817.92	-	6,525,000.00	79.3%	1,704,817.92
22021060	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22021065	QUALITY ASSURANCE SERVICES	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
22021089	COMMUNITY OUTREACH/POLITICAL ACTIVITIES	10,000,000.00	10,000,000.00	-	6,000,000.00	60.0%	4,000,000.00
2207	TRANSFERS-PAYMENT	1,363,287,460.50	1,363,287,460.50	-	-	0.0%	1,363,287,460.50
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,363,287,460.50	1,363,287,460.50	-	-	0.0%	1,363,287,460.50
22070107	RETAINED EARNINGS OF ACADEMIC INSTITUTIONS AND PARASTATALS	1,363,287,460.50	1,363,287,460.50	-	-	0.0%	1,363,287,460.50
3	ASSETS (CAPITAL EXPENDITURE)	8,711,997,916.00	8,711,997,916.00	1,930,200,682.90	1,930,200,682.90	22.2%	6,781,797,233.10
32	NON-CURRENT (FIXED) ASSETS	8,711,997,916.00	8,711,997,916.00	1,930,200,682.90	1,930,200,682.90	22.2%	6,781,797,233.10
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	5,150,000,000.00	5,150,000,000.00	1,000,000,000.00	1,000,000,000.00	19.4%	4,150,000,000.00
320101	LAND & BUILDING - GENERAL	5,050,000,000.00	5,050,000,000.00	1,000,000,000.00	1,000,000,000.00	19.8%	4,050,000,000.00
32010101	LAND & BUILDINGS - ADMINISTRATIVE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
32010150	LAND & BUILDINGS - HOSPITALS	5,000,000,000.00	5,000,000,000.00	1,000,000,000.00	1,000,000,000.00	20.0%	4,000,000,000.00
320109	SPECIALISED ASSETS-GENERAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
32010904	LABORATORY/MEDICAL EQUIPMENTS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
3203	INTANGIBLE ASSETS	3,561,997,916.00	3,561,997,916.00	930,200,682.90	930,200,682.90	26.1%	2,631,797,233.10
320301	INTANGIBLE ASSETS	3,561,997,916.00	3,561,997,916.00	930,200,682.90	930,200,682.90	26.1%	2,631,797,233.10
32030109	RESEARCH & DEVELOPMENT	1,561,997,916.00	1,561,997,916.00	930,200,682.90	930,200,682.90	59.6%	631,797,233.10
32030154	OTHER NON-TANGIBLE ASSETS	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00

5 Basic Education Budget Performance

5.A Overview

The Basic Education Sector remains a cornerstone of the Katsina State Government's human capital development strategy, with continued emphasis on expanding access to quality education, enhancing teaching and learning outcomes, and strengthening the overall education system.

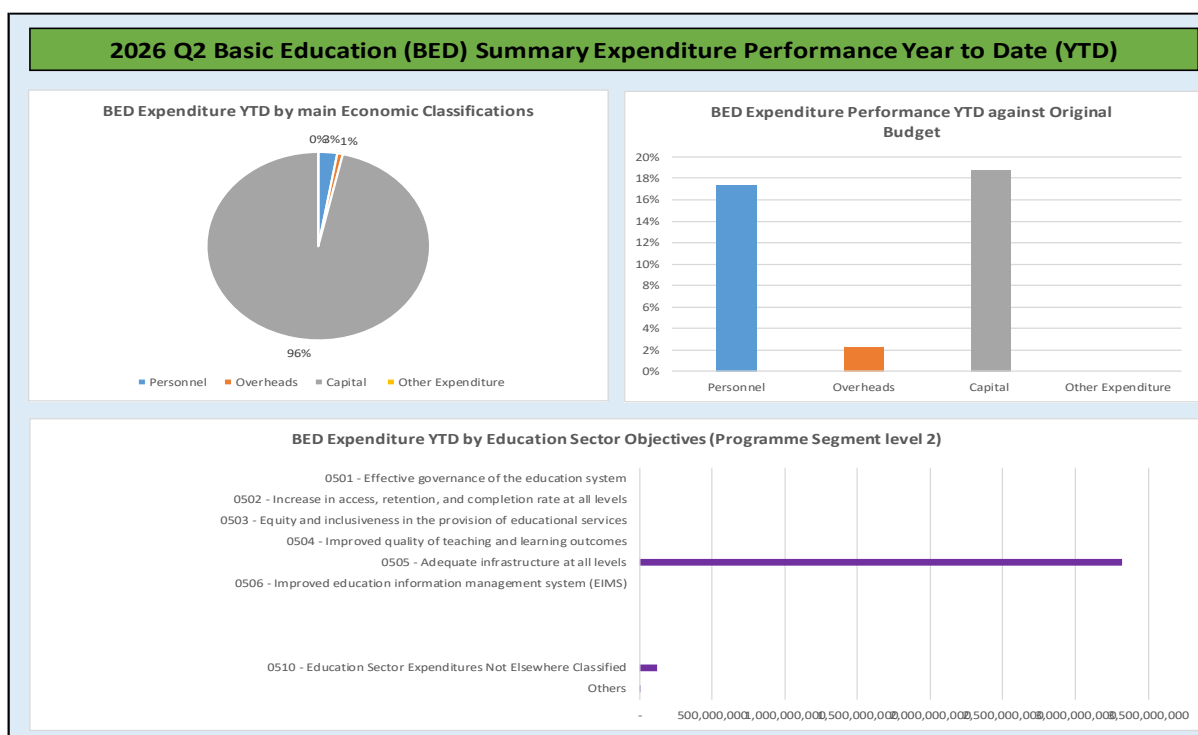
As at the Second Quarter (Q2) of 2026, the Basic Education Sector recorded an expenditure of ₦3.384 billion during the quarter, bringing the cumulative Year-to-Date (Q2–Q2) expenditure to ₦3.439 billion against an approved annual budget of ₦16.015 billion. This represents 21.5% budget performance as at the end of June 2026, leaving a balance of ₦12.576 billion available for implementation during the remaining quarters of the fiscal year.

The cumulative expenditure reflects the Government's sustained commitment to maintaining uninterrupted teaching and learning activities through the timely payment of personnel emoluments, the funding of essential operational costs, and the continued implementation of priority education programmes. The notable increase in expenditure in the second quarter indicates improved budget execution compared to the first quarter, with procurement processes and programme implementation gaining momentum.

Despite the improvement, overall budget utilisation remains below the expected mid-year benchmark of 50 per cent, suggesting that a significant proportion of planned capital investments is yet to be implemented. Accelerating the execution of capital projects—including the construction and rehabilitation of classrooms, the provision of instructional materials, expansion of school infrastructure, and improvement of learning facilities—will be critical to achieving the sector's annual targets.

Overall, the Q2 performance demonstrates steady progress in budget implementation while highlighting the need to intensify capital expenditure during the second half of the year to enhance educational service delivery and achieve the State's strategic objectives in the education sector.

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



5.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Katsina State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	19,469,366,922.84	19,469,366,922.84	3,389,388,602.07	3,444,908,011.33	17.7%	16,024,458,911.51
010000000000	ADMINISTRATIVE SECTOR	3,453,890,948.33	3,453,890,948.33	5,450,500.00	5,450,500.00	0.2%	3,448,440,448.33
016300000000	Ministry of Religious Affairs	3,453,890,948.33	3,453,890,948.33	5,450,500.00	5,450,500.00	0.2%	3,448,440,448.33
016300600100	Office of the Special Adviser on Out of School Children and Quranic Education	3,453,890,948.33	3,453,890,948.33	5,450,500.00	5,450,500.00	0.2%	3,448,440,448.33
050000000000	SOCIAL SECTOR	16,015,475,974.51	16,015,475,974.51	3,383,938,102.07	3,439,457,511.33	21.5%	12,576,018,463.18
051700000000	Ministry of Basic and Secondary Education	16,015,475,974.51	16,015,475,974.51	3,383,938,102.07	3,439,457,511.33	21.5%	12,576,018,463.18
051700300100	State Universal Basic Education Board (SUBEB)	15,966,209,146.83	15,966,209,146.83	3,376,036,530.98	3,423,669,348.00	21.4%	12,542,539,798.83
051702900100	Mathematical Improvement Project	49,266,827.68	49,266,827.68	7,901,571.09	15,788,163.33	32.0%	33,478,664.35

Table 26: Basic Education Expenditure by Functional Classification

Katsina State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	19,469,366,922.84	19,469,366,922.84	3,389,388,602.07	3,444,908,011.33	17.7%	16,024,458,911.51
709	EDUCATION	19,469,366,922.84	19,469,366,922.84	3,389,388,602.07	3,444,908,011.33	17.7%	16,024,458,911.51
7091	PRE-PRIMARY AND PRIMARY EDUCATION	19,420,100,095.16	19,420,100,095.16	3,381,487,030.98	3,429,119,848.00	17.7%	15,990,980,247.16
70912	PRIMARY EDUCATION	19,420,100,095.16	19,420,100,095.16	3,381,487,030.98	3,429,119,848.00	17.7%	15,990,980,247.16
7092	SECONDARY EDUCATION	49,266,827.68	49,266,827.68	7,901,571.09	15,788,163.33	32.0%	33,478,664.35
70921	LOWER SECONDARY EDUCATION	49,266,827.68	49,266,827.68	7,901,571.09	15,788,163.33	32.0%	33,478,664.35

Table 27: Basic Education Expenditure by Programme Classification

Katsina State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	19,469,366,922.84	19,469,366,922.84	3,389,388,602.07	3,444,908,011.33	17.7%	16,024,458,911.51
02	Societal Re-orientation	3,448,161,133.33	3,448,161,133.33	5,450,500.00	5,450,500.00	0.2%	3,442,710,633.33
0210	Societal Re-orientation - General	3,448,161,133.33	3,448,161,133.33	5,450,500.00	5,450,500.00	0.2%	3,442,710,633.33
05	Education	16,015,475,974.51	16,015,475,974.51	3,383,938,102.07	3,439,457,511.33	21.5%	12,576,018,463.18
0505	Adequate infrastructure at all levels	14,410,000,000.00	14,410,000,000.00	3,318,155,645.76	3,318,155,645.76	23.0%	11,091,844,354.24
0510	Education Sector Expenditures Not Elsewhere Classified	1,605,475,974.51	1,605,475,974.51	65,782,456.31	121,301,865.57	7.6%	1,484,174,108.94
13	Reform of Government and Governance	5,729,815.00	5,729,815.00	-	-	0.0%	5,729,815.00
1310	Reform of Government and Governance - General	5,729,815.00	5,729,815.00	-	-	0.0%	5,729,815.00

Table 28: Basic Education Expenditure by Economic Classification

Katsina State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	19,469,366,922.84	19,469,366,922.84	3,389,388,602.07	3,444,908,011.33	17.7%	16,024,458,911.51
2	EXPENDITURES	1,726,033,589.51	1,726,033,589.51	65,782,456.31	121,301,865.57	7.0%	1,604,731,723.94
21	PERSONNEL COST	538,498,166.51	538,498,166.51	51,853,480.31	93,443,913.57	17.4%	445,054,252.94
2101	SALARY	538,498,166.51	538,498,166.51	51,853,480.31	93,443,913.57	17.4%	445,054,252.94
210101	SALARIES AND WAGES	538,498,166.51	538,498,166.51	51,853,480.31	93,443,913.57	17.4%	445,054,252.94
21010101	SALARY	181,795,139.88	181,795,139.88	51,853,480.31	93,443,913.57	51.4%	88,351,226.31
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	356,703,026.63	356,703,026.63	-	-	0.0%	356,703,026.63
22	OTHER RECURRENT COSTS	1,187,535,423.00	1,187,535,423.00	13,928,976.00	27,857,952.00	2.3%	1,159,677,471.00
2202	OVERHEAD COST	1,187,535,423.00	1,187,535,423.00	13,928,976.00	27,857,952.00	2.3%	1,159,677,471.00
220201	TRAVEL & TRANSPORT - GENERAL	29,923,304.00	29,923,304.00	4,980,825.00	9,961,650.00	33.3%	19,961,654.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,923,304.00	29,923,304.00	4,980,825.00	9,961,650.00	33.3%	19,961,654.00
220203	MATERIALS & SUPPLIES - GENERAL	1,005,650,044.00	1,005,650,044.00	1,291,551.00	2,583,102.00	0.3%	1,003,066,942.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000,000.00	1,000,000,000.00	264,600.00	529,200.00	0.1%	999,470,800.00
22020303	NEWSPAPERS	1,542,240.00	1,542,240.00	-	-	0.0%	1,542,240.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,107,804.00	4,107,804.00	1,026,951.00	2,053,902.00	50.0%	2,053,902.00
220204	MAINTENANCE SERVICES - GENERAL	103,222,232.00	103,222,232.00	805,533.00	1,611,066.00	1.6%	101,611,166.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,415,052.00	1,415,052.00	353,763.00	707,526.00	50.0%	707,526.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	949,660.00	949,660.00	237,390.00	474,780.00	50.0%	474,880.00
22020406	OTHER MAINTENANCE SERVICES	100,857,520.00	100,857,520.00	214,380.00	428,760.00	0.4%	100,428,760.00
220205	TRAINING - GENERAL	12,400,000.00	12,400,000.00	600,000.00	1,200,000.00	9.7%	11,200,000.00
22020501	LOCAL TRAINING	2,400,000.00	2,400,000.00	600,000.00	1,200,000.00	50.0%	1,200,000.00
22020503	CONFERENCES/SEMINARS & WORKSHOP-LOCAL	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	788,400.00	788,400.00	197,100.00	394,200.00	50.0%	394,200.00
22020803	PLANT / GENERATOR FUEL COST	788,400.00	788,400.00	197,100.00	394,200.00	50.0%	394,200.00
220210	MISCELLANEOUS EXPENSES GENERAL	35,551,443.00	35,551,443.00	6,053,967.00	12,107,934.00	34.1%	23,443,509.00
22021001	REFRESHMENT & MEALS	2,670,000.00	2,670,000.00	67,500.00	135,000.00	5.1%	2,535,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,973,464.00	2,973,464.00	618,366.00	1,236,732.00	41.6%	1,736,732.00
22021003	PUBLICITY & ADVERTISEMENTS	2,673,576.00	2,673,576.00	668,394.00	1,336,788.00	50.0%	1,336,788.00
22021007	WELFARE PACKAGES	10,626,840.00	10,626,840.00	2,656,710.00	5,313,420.00	50.0%	5,313,420.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	50,000.00	12,498.00	24,996.00	50.0%	25,004.00
22021009	SPORTING ACTIVITIES	7,672,003.00	7,672,003.00	1,917,999.00	3,835,998.00	50.0%	3,836,005.00
22021055	COMPETITIONS EXPENSES	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22021091	INSPECTION & VERIFICATION	1,885,560.00	1,885,560.00	112,500.00	225,000.00	11.9%	1,660,560.00
3	ASSETS (CAPITAL EXPENDITURE)	17,743,333,333.33	17,743,333,333.33	3,323,606,145.76	3,323,606,145.76	18.7%	14,419,727,187.57
32	NON-CURRENT (FIXED) ASSETS	17,743,333,333.33	17,743,333,333.33	3,323,606,145.76	3,323,606,145.76	18.7%	14,419,727,187.57
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	17,433,333,333.33	17,433,333,333.33	3,323,606,145.76	3,323,606,145.76	19.1%	14,109,727,187.57
320101	LAND & BUILDING - GENERAL	14,100,000,000.00	14,100,000,000.00	3,318,155,645.76	3,318,155,645.76	23.5%	10,781,844,354.24
32010151	LAND & BUILDINGS - SCHOOLS	14,100,000,000.00	14,100,000,000.00	3,318,155,645.76	3,318,155,645.76	23.5%	10,781,844,354.24
320109	SPECIALISED ASSETS-GENERAL	3,333,333,333.33	3,333,333,333.33	5,450,500.00	5,450,500.00	0.2%	3,327,882,833.33
32010936	EDUCATIONAL MATERIALS/EQUIPMENTS	3,333,333,333.33	3,333,333,333.33	5,450,500.00	5,450,500.00	0.2%	3,327,882,833.33
3203	INTANGIBLE ASSETS	310,000,000.00	310,000,000.00	-	-	0.0%	310,000,000.00
320301	INTANGIBLE ASSETS	310,000,000.00	310,000,000.00	-	-	0.0%	310,000,000.00
32030109	RESEARCH & DEVELOPMENT	310,000,000.00	310,000,000.00	-	-	0.0%	310,000,000.00