Katsina State Government

# BUDGET IMPLEMENTATION REPORT QUARTER Q3 2026

**OCTOBER 2026**

## Contents


1 Summary of Performance ....4
1.A Introduction ....4
1.B Revenue Performance ....4
1.C Recurrent Expenditure Performance ....5
1.D Capital Expenditure Performance ....5
1.E Conclusions ....5
1.F Summary Budget Implementation Graphs ....6
1.G Summary Budget Implementation Report ....8
2 Budget Implementation Reports by NCOA Segments ....9
2.A Revenue by Administrative Classification ....9
2.B Revenue by Economic Classification ....12
2.C Expenditure by Administrative Classification ....15
2.D Expenditure by Economic Classification ....28
2.E Expenditure by Functional Classification ....33
2.F Expenditure by Programme Classification ....42
3 Capital Expenditure Details ....47
4 Primary Healthcare Budget Performance ....59
4.A Overview ....59
4.B Budget Implementation Reports by NCOA Segment ....60
5 Basic Education Budget Performance ....62
5.A Overview ....62
5.B Budget Implementation Reports by NCOA Segment ....63


## List of Graphical Presentations


Figure 1: Fiscal Performance Overview for Quarter .... 6
Figure 2: Fiscal Performance Overview Year to Date .... 7
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date .... 59
Figure 4: Summary of Basic Education Budget Performance Year to Date .... 62

## List of Reports

Table 1: Budget Implementation Summary ..... 8
Table 2: Total Revenue by Administrative Classification ..... 9
Table 3: Total Revenue by Economic Classification ..... 12
Table 4: Total Expenditure by Administrative Classification ..... 15
Table 5: Personnel Expenditure by Administrative Classification ..... 18
Table 6: Overhead Expenditure by Administrative Classification ..... 21
Table 7: Capital Expenditure by Administrative Classification ..... 24
Table 8: Other Expenditure by Administrative Classification ..... 27
Table 9: Total Expenditure by Economic Classification ..... 28
Table 10: Total Expenditure by Functional Classification ..... 33
Table 11: Personnel Expenditure by Functional Classification ..... 35
Table 12: Overhead Expenditure by Functional Classification ..... 37
Table 13: Capital Expenditure by Functional Classification ..... 39
Table 14: Other Expenditure by Functional Classification ..... 41
Table 15: Total Expenditure by Programme Classification ..... 42
Table 16: Personnel Expenditure by Programme Classification ..... 43
Table 17: Overhead Expenditure by Programme Classification ..... 44
Table 18: Capital Expenditure by Programme Classification ..... 45
Table 19: Other Expenditure by Programme Classification ..... 46
Table 20: Capital Expenditure by Project ..... 47
Table 21: Primary Healthcare Expenditure by Administrative Classification ..... 60
Table 22: Primary Healthcare Expenditure by Functional Classification ..... 60
Table 23: Primary Healthcare Expenditure by Programme Classification ..... 60
Table 24: Primary Healthcare Expenditure by Economic Classification ..... 61
Table 25: Basic Education Expenditure by Administrative Classification ..... 63
Table 26: Basic Education Expenditure by Functional Classification ..... 63
Table 27: Basic Education Expenditure by Programme Classification ..... 63
Table 28: Basic Education Expenditure by Economic Classification ..... 64

# 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 Q3, 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 Q3 report is assessed against the 2026 Revised Budget, as virements were conducted on some MDAs

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 Budget and Economic Planning, 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 third 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 third quarter of 2026, the State generated total revenue of ₦424,822,062,676.80, including the opening balance, against a total budget of ₦897,865,078,282.05, representing a performance rate of 47.3%.

Statutory allocations (FAAC) accounted for ₦235,677,086,283.83, representing 48.2% of annual projected FAAC revenue, thus remaining the dominant revenue source.

Internally Generated Revenue (IGR) stood at ₦43,823,554,254.52, representing 49.3% of the 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 to intensify revenue mobilisation efforts.

Capital receipts recorded ₦119,677,404,210.74 by the end of the Third quarter, representing 41.0%.

Overall, Q3 revenue performance reflects a cautious fiscal environment, requiring strengthened efforts in revenue diversification and optimisation.

## 1.C Recurrent Expenditure Performance

Total recurrent expenditure as of Q3 2026 stood at ₦116,233,582,646.03, representing 61.6% performance against the approved budget of ₦188,790,253,708.35.

The breakdown by major components is as follows:

- Personnel Cost: ₦45.82 billion (59.7% performance)
- Overhead Cost: ₦31.50billion (55.3% performance)
- Other Recurrent Costs: ₦38.89 billion (70.7% 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 governance recorded a performance of 62.9%. The Government's commitment to prompt personnel obligations continues to stabilise the workforce, while rationalising administrative overheads and better expenditure control to help optimise available resources for executing developmental projects.

## 1.D Capital Expenditure Performance

The capital expenditure by Q3 2026 is ₦245,489,191,241.42, representing 34.6% of the approved figure. The focus remains on high-impact infrastructure including education, primary healthcare, water supply, roads, and rural development.

Capital expenditure performance in the Third quarter was relatively low compared to budget provisions. The State Government is expected to accelerate capital project execution in the subsequent quarter.

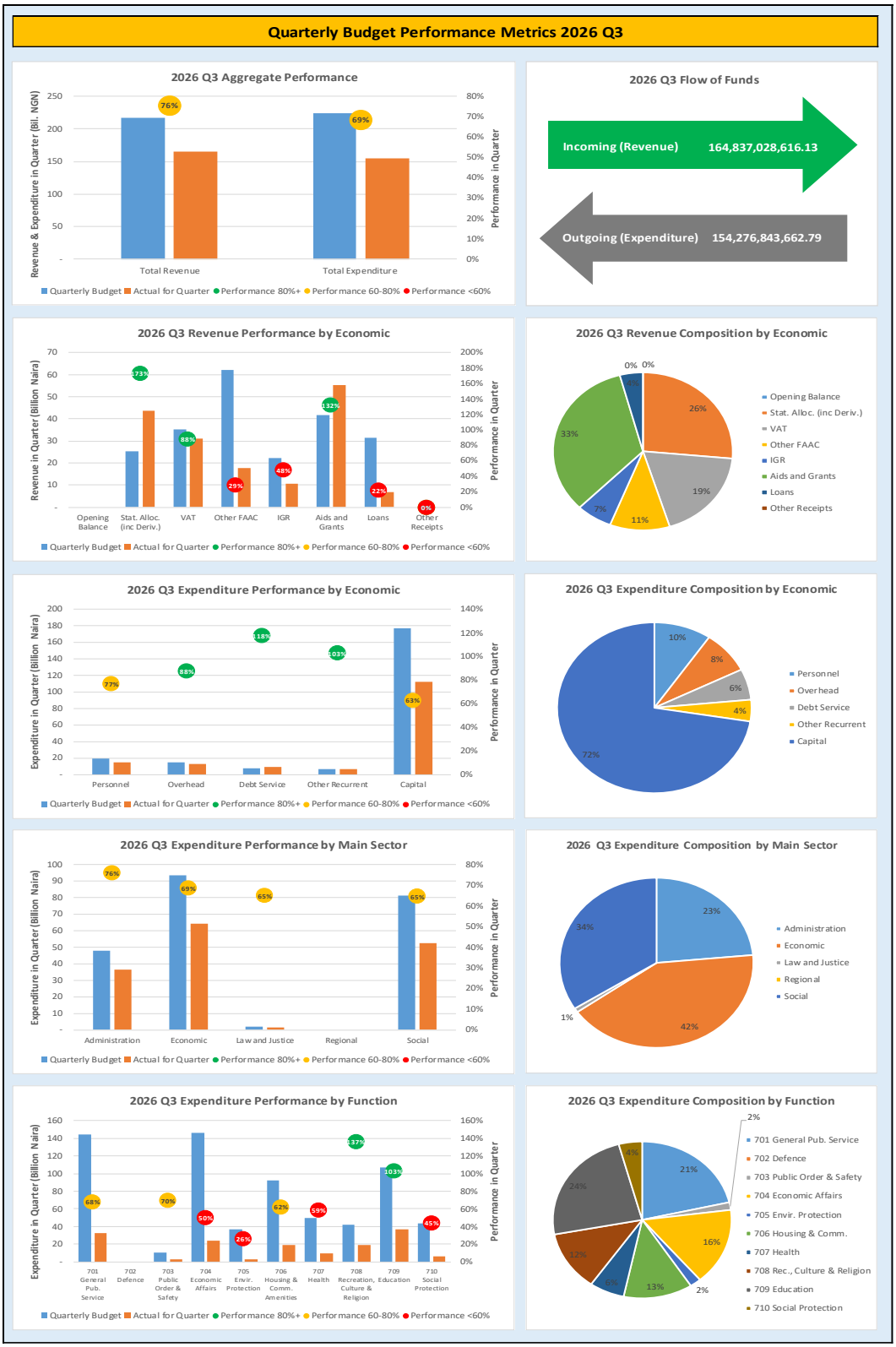
## 1.E Conclusions

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.

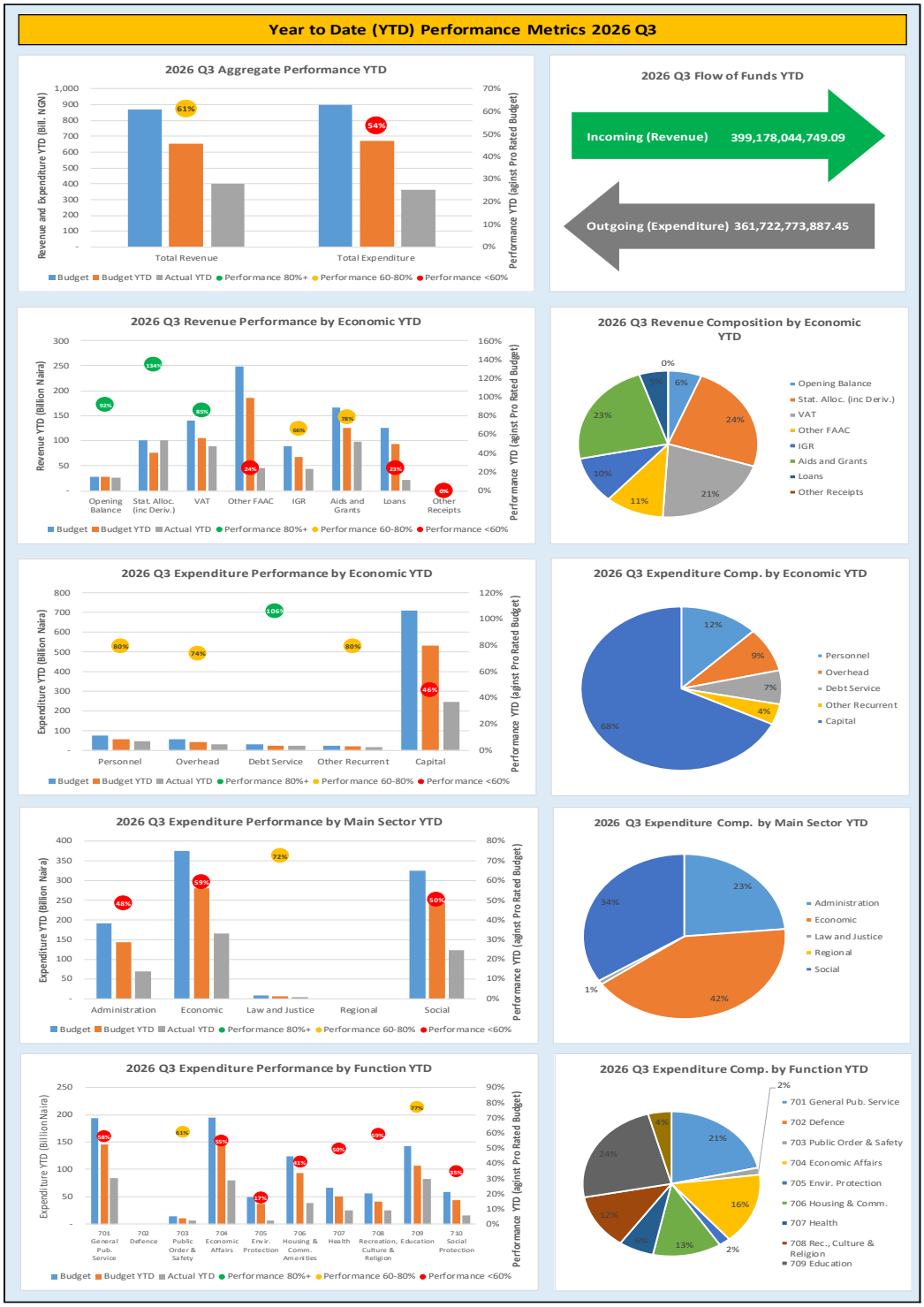
The overall fiscal performance of the State in Q3 2026 reflects a cautious but stable start to the fiscal year. While recurrent expenditure obligations were largely met, revenue performance was slightly below expectations, impacting the pace of capital project execution.

## 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 Q3 Budget Performance Report - Summary**

| Item | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|
| **Opening Balance** | **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** | **102,923,132,555.23** | **279,500,640,538.35** | **48.4%** | **298,150,619,292.83** |
| 11 - GOVERNMENT SHARE OF FAAC | 488,707,959,918.39 | 488,707,959,918.39 | 92,238,354,322.74 | 235,677,086,283.83 | 48.2% | 253,030,873,634.56 |
| 12 - INDEPENDENT REVENUE | 88,943,299,912.80 | 88,943,299,912.80 | 10,684,778,232.49 | 43,823,554,254.52 | 49.3% | 45,119,745,658.28 |
| | | | | | | |
| **Recurrent Expenditure** | **171,563,514,283.91** | **188,790,253,708.35** | **42,520,054,201.19** | **116,233,582,646.03** | **61.6%** | **72,556,671,062.32** |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 76,821,443,653.75 | 76,799,418,653.75 | 14,712,467,369.50 | 45,827,516,091.68 | 59.7% | 30,971,902,562.07 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 94,742,070,630.16 | 111,990,835,054.60 | 27,807,586,831.69 | 70,406,066,554.35 | 62.9% | 41,584,768,500.25 |
| *Breakdown of Other Recurrent Costs* | | | | | | |
| *2202 - OVERHEAD COST* | 49,825,282,424.85 | 56,990,282,424.85 | 12,513,080,264.06 | 31,506,262,849.60 | 55.3% | 25,484,019,575.25 |
| *OTHER RECURRENT (2203-2209)* | 44,916,788,205.31 | 55,000,552,629.75 | 15,294,506,567.63 | 38,899,803,704.75 | 70.7% | 16,100,748,925.00 |
| | | | | | | |
| **Transfer to Capital Account** | **434,087,745,547.28** | **416,861,006,122.84** | **60,403,078,354.04** | **188,911,075,820.04** | **45.3%** | **227,949,930,302.80** |
| | | | | | | |
| **Other Receipts** | **292,213,818,450.87** | **292,213,818,450.87** | **61,913,896,060.90** | **119,677,404,210.74** | **41.0%** | **172,536,414,240.13** |
| 13 - AID AND GRANTS | 166,885,644,294.52 | 166,885,644,294.52 | 55,119,448,665.30 | 97,609,284,274.15 | 58.5% | 69,276,360,020.37 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 125,328,174,156.35 | 125,328,174,156.35 | 6,794,447,395.60 | 22,068,119,936.59 | 17.6% | 103,260,054,219.76 |
| | | | | | | |
| **Capital Expenditure** | **726,301,563,998.14** | **709,052,799,573.70** | **111,756,789,461.60** | **245,489,191,241.42** | **34.6%** | **463,563,608,332.28** |
| 32 - NON-CURRENT (FIXED) ASSETS | 726,301,563,998.14 | 709,052,799,573.70 | 111,756,789,461.60 | 245,489,191,241.42 | 34.6% | 463,563,608,332.28 |
| | | | | | | |
| **Total Revenue (including OB)** | **897,865,078,282.05** | **897,865,078,282.05** | **164,837,028,616.13** | **424,822,062,676.80** | **47.3%** | **473,043,015,605.25** |
| **Total Expenditure** | **897,865,078,282.05** | **897,843,053,282.05** | **154,276,843,662.79** | **361,722,773,887.45** | **40.3%** | **536,120,279,394.60** |

# 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 Q3 - Total Revenue by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Revenue*** | ***869,865,078,282.05*** | ***869,865,078,282.05*** | ***164,837,028,616.13*** | ***399,178,044,749.09*** | ***45.9%*** | ***470,687,033,532.96*** |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **67,955,010,183.35** | **67,955,010,183.35** | **14,800,670,078.37** | **30,186,794,208.47** | **44.4%** | **37,768,215,974.88** |
| **011100000000** | **Government House** | **13,508,333,333.33** | **13,508,333,333.33** | **14,459,450.49** | **52,476,819.95** | **0.4%** | **13,455,856,513.38** |
| 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 | 14,459,450.49 | 52,476,819.95 | 1.5% | 3,527,523,180.05 |
| 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** | **20,800,037.78** | **134,084,956.58** | **21.8%** | **479,669,636.74** |
| 012300100100 | Ministry of Information and Culture | 500,000.00 | 500,000.00 | 70,000.00 | 239,000.00 | 47.8% | 261,000.00 |
| 012300300100 | Katsina State Television Authority (KTTV) | 92,080,000.00 | 92,080,000.00 | 5,860,132.41 | 35,504,662.71 | 38.6% | 56,575,337.29 |
| 012300400100 | Katsina State Radio | 313,589,068.32 | 313,589,068.32 | 11,519,041.36 | 74,384,627.12 | 23.7% | 239,204,441.20 |
| 012301300100 | Government Printing Press | 200,000,000.00 | 200,000,000.00 | - | 19,925,748.00 | 10.0% | 180,074,252.00 |
| 012301500100 | History and Culture Bureau | 7,585,525.00 | 7,585,525.00 | 3,350,864.01 | 4,030,918.75 | 53.1% | 3,554,606.25 |
| **012400000000** | **Ministry of Internal Security and Home Affairs** | **10,265,000.00** | **10,265,000.00** | **300,000.00** | **1,105,000.00** | **10.8%** | **9,160,000.00** |
| 012400100100 | Ministry of Internal Security and Home Affairs | 10,265,000.00 | 10,265,000.00 | 300,000.00 | 1,105,000.00 | 10.8% | 9,160,000.00 |
| **012500000000** | **Governor's Office (Head of Civil Service of the State (HOCSS))** | **15,101,216,827.09** | **15,101,216,827.09** | **77,296,821.47** | **4,693,016,296.37** | **31.1%** | **10,408,200,530.72** |
| 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 | 77,296,821.47 | 4,692,876,896.37 | 31.1% | 10,406,617,030.72 |
| **014000000000** | **Auditor-General** | **298,173,600.00** | **298,173,600.00** | **88,272,789.86** | **88,552,789.86** | **29.7%** | **209,620,810.14** |
| 014000100100 | Office of the Auditor-General for the State | 500,000.00 | 500,000.00 | 20,000.00 | 300,000.00 | 60.0% | 200,000.00 |
| 014000200100 | Office of the Auditor-General for Local Government | 160,673,600.00 | 160,673,600.00 | 76,836,123.19 | 76,836,123.19 | 47.8% | 83,837,476.81 |
| 014000400100 | Katsina State Asset Management Agency (KAMA) | 137,000,000.00 | 137,000,000.00 | 11,416,666.67 | 11,416,666.67 | 8.3% | 125,583,333.33 |
| **014700000000** | **Civil Service Commission** | **1,000,000.00** | **1,000,000.00** | **66,000.00** | **247,000.00** | **24.7%** | **753,000.00** |
| 014700100100 | Civil Service Commission | 1,000,000.00 | 1,000,000.00 | 66,000.00 | 247,000.00 | 24.7% | 753,000.00 |
| **014800000000** | **State Independent Electoral Commission** | **30,000,000.00** | **30,000,000.00** | **1,000,000.00** | **1,000,000.00** | **3.3%** | **29,000,000.00** |
| 014800100100 | State Independent Electoral Commission | 30,000,000.00 | 30,000,000.00 | 1,000,000.00 | 1,000,000.00 | 3.3% | 29,000,000.00 |
| **014900000000** | **Local Government Service Commission** | **427,958,247.12** | **427,958,247.12** | **281,905,498.08** | **282,105,498.08** | **65.9%** | **145,852,749.04** |
| 014900100100 | Local Government Service Commission | 427,958,247.12 | 427,958,247.12 | 281,905,498.08 | 282,105,498.08 | 65.9% | 145,852,749.04 |
| **016100000000** | **Secretary to the Government of the State (SGS)** | **7,000,000,000.00** | **7,000,000,000.00** | **524,999,892.50** | **3,652,003,792.48** | **52.2%** | **3,347,996,207.52** |
| 016100100100 | Secretary to the Government of the State (SGS) | 7,000,000,000.00 | 7,000,000,000.00 | 524,999,892.50 | 3,652,003,792.48 | 52.2% | 3,347,996,207.52 |
| **016300000000** | **Ministry of Religious Affairs** | **30,894,308,582.49** | **30,894,308,582.49** | **13,791,569,588.20** | **21,212,202,055.16** | **68.7%** | **9,682,106,527.33** |
| 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 | 41,666.67 | 41,666.67 | 0.1% | 51,458,333.33 |
| 016300300100 | Pilgrims Welfare Board | 16,902,208,582.49 | 16,902,208,582.49 | 7,724,325,571.53 | 15,144,958,038.49 | 89.6% | 1,757,250,544.00 |
| 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 | 6,067,202,350.00 | 6,067,202,350.00 | 67.1% | 2,973,397,650.00 |
| 016300600100 | Office of the Special Adviser on Out of School Children and Quranic Educ | 2,333,333,333.33 | 2,333,333,333.33 | - | - | 0.0% | 2,333,333,333.33 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **020000000000** | **ECONOMIC SECTOR** | **764,684,159,173.40** | **764,684,159,173.40** | **140,483,248,803.93** | **355,479,187,859.65** | **46.5%** | **409,204,971,313.75** |
| **021500000000** | **Ministry of Agriculture and Natural Resources** | **21,506,475,120.00** | **21,506,475,120.00** | **10,465,315,632.52** | **10,477,759,732.52** | **48.7%** | **11,028,715,387.48** |
| 021500100100 | Ministry of Agriculture and Natural Resources | 172,150,000.00 | 172,150,000.00 | 110,614,401.00 | 115,478,301.00 | 67.1% | 56,671,699.00 |
| 021511600100 | Irrigation Board | 2,467,985,120.00 | 2,467,985,120.00 | 377,388,847.76 | 381,429,547.76 | 15.5% | 2,086,555,572.24 |
| 021511000100 | Katsina Farmers Supply Company | 10,545,000,000.00 | 10,545,000,000.00 | 9,860,717,716.76 | 9,860,717,716.76 | 93.5% | 684,282,283.24 |
| 021511400100 | Katsina State Agricultural and Rural Development Authority (KTARDA) | 306,000,000.00 | 306,000,000.00 | 2,520,000.00 | 2,520,000.00 | 0.8% | 303,480,000.00 |
| 021511500100 | Ministry of Livestock Development | 8,015,340,000.00 | 8,015,340,000.00 | 114,074,667.00 | 117,614,167.00 | 1.5% | 7,897,725,833.00 |
| **022000000000** | **Ministry of Finance** | **711,347,163,165.38** | **711,347,163,165.38** | **128,590,345,520.30** | **337,462,253,151.98** | **47.4%** | **373,884,910,013.40** |
| 022000700100 | Office of the Accountant-General | 670,197,163,165.38 | 670,197,163,165.38 | 121,233,437,929.37 | 316,075,556,343.87 | 47.2% | 354,121,606,821.51 |
| 022000800100 | Katsina State Internal Revenue Service (KTIRS) | 41,150,000,000.00 | 41,150,000,000.00 | 7,356,907,590.93 | 21,386,696,808.11 | 52.0% | 19,763,303,191.89 |
| **023800000000** | **Ministry of Budget and Economic Planning** | **7,651,000,000.00** | **7,651,000,000.00** | **233,000.00** | **784,000.00** | **0.0%** | **7,650,216,000.00** |
| 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 | 233,000.00 | 784,000.00 | 0.5% | 150,216,000.00 |
| **022200000000** | **Ministry of Commerce, Industry and Tourism** | **578,500,000.00** | **578,500,000.00** | **26,730,318.05** | **113,809,023.71** | **19.7%** | **464,690,976.29** |
| 022200100100 | Ministry of Commerce, Industry and Tourism | 358,500,000.00 | 358,500,000.00 | 675,400.00 | 66,713,279.36 | 18.6% | 291,786,720.64 |
| 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 | 26,054,918.05 | 41,293,788.35 | 34.4% | 78,706,211.65 |
| **026000000000** | **Ministry of Lands and Physical Planning** | **5,967,527,603.00** | **5,967,527,603.00** | **194,422,728.75** | **734,516,346.73** | **12.3%** | **5,233,011,256.27** |
| 026001000100 | Katsina State Urban and Regional Planning Board (KURPB) | 260,000,000.00 | 260,000,000.00 | 22,096,057.30 | 38,228,552.00 | 14.7% | 221,771,448.00 |
| 026000200100 | Office of the Surveyor-General | 151,500,000.00 | 151,500,000.00 | - | 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 | 172,326,671.45 | 534,816,371.21 | 9.6% | 5,021,211,231.79 |
| **022700000000** | **Department of Labour and Productivity** | **1,500,000.00** | **1,500,000.00** | **218,000.00** | **854,000.00** | **56.9%** | **646,000.00** |
| 022700500100 | Department of Employment Promotion | 1,500,000.00 | 1,500,000.00 | 218,000.00 | 854,000.00 | 56.9% | 646,000.00 |
| **023100000000** | **Department of Power and Energy** | **2,333,333,333.33** | **2,333,333,333.33** | **344,871,475.48** | **344,871,475.48** | **14.8%** | **1,988,461,857.85** |
| 023100300100 | Rural Electrification Board (REB) | 2,333,333,333.33 | 2,333,333,333.33 | 344,871,475.48 | 344,871,475.48 | 14.8% | 1,988,461,857.85 |
| **023400000000** | **Ministry of Works, Housing and Transport** | **11,343,069,212.69** | **11,343,069,212.69** | **861,112,128.83** | **5,762,847,271.67** | **50.8%** | **5,580,221,941.02** |
| 023400100100 | Ministry of Works, Housing and Transport | 35,000,000.00 | 35,000,000.00 | - | 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 | 744,690,288.16 | 4,574,954,358.00 | 82.6% | 964,414,854.69 |
| 023400400100 | Katsina State Road Maintenance Management Agency (KASROMA) | 5,017,000,000.00 | 5,017,000,000.00 | 2,460,000.00 | 1,021,526,600.00 | 20.4% | 3,995,473,400.00 |
| 023400500100 | Katsina State Housing Authority | 551,700,000.00 | 551,700,000.00 | 42,161,655.67 | 42,641,666.67 | 7.7% | 509,058,333.33 |
| 023400600100 | Katsina State Safety and Road Traffic Authority (KASSAROTA) | 200,000,000.00 | 200,000,000.00 | 71,800,185.00 | 123,642,647.00 | 61.8% | 76,357,353.00 |
| **025200000000** | **Ministry of Water Resources** | **3,955,590,739.00** | **3,955,590,739.00** | **-** | **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 | - | 581,492,857.56 | 14.7% | 3,374,097,881.44 |
| **030000000000** | **LAW & JUSTICE SECTOR** | **499,054,017.79** | **499,054,017.79** | **38,797,022.91** | **137,796,281.73** | **27.6%** | **361,257,736.06** |
| **031800000000** | **Judicial Service Commission** | **75,800,000.00** | **75,800,000.00** | **19,303,277.00** | **53,190,479.00** | **70.2%** | **22,609,521.00** |
| 031801100100 | Judicial Service Commission | 250,000.00 | 250,000.00 | 16,000.00 | 60,000.00 | 24.0% | 190,000.00 |
| 031805100100 | High Court of Justice | 70,000,000.00 | 70,000,000.00 | 19,167,777.00 | 52,715,979.00 | 75.3% | 17,284,021.00 |
| 031805300100 | Sharia Court of Appeal | 5,500,000.00 | 5,500,000.00 | 119,500.00 | 414,500.00 | 7.5% | 5,085,500.00 |
| 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** | **19,493,745.91** | **84,605,802.73** | **20.0%** | **338,648,215.06** |
| 032600100100 | Ministry of Justice | 423,254,017.79 | 423,254,017.79 | 19,493,745.91 | 84,605,802.73 | 20.0% | 338,648,215.06 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **050000000000** | **SOCIAL SECTOR** | **36,726,854,907.51** | **36,726,854,907.51** | **9,514,312,710.92** | **13,374,266,399.24** | **36.4%** | **23,352,588,508.27** |
| **051400000000** | **Ministry of Women Affairs** | **5,396,020,000.00** | **5,396,020,000.00** | **-** | **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 | - | 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** | **1,029,261,788.34** | **1,062,014,891.34** | **52.4%** | **966,065,108.66** |
| 051700100100 | Ministry of Basic and Secondary Education | 1,696,580,000.00 | 1,696,580,000.00 | 1,020,222,788.34 | 1,032,286,877.34 | 60.8% | 664,293,122.66 |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 240,000,000.00 | 240,000,000.00 | 8,809,000.00 | 24,098,000.00 | 10.0% | 215,902,000.00 |
| 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 | 230,000.00 | 230,000.00 | 0.3% | 84,770,000.00 |
| **056700000000** | **Ministry of Higher, Technical and Vocational Education** | **8,912,174,531.00** | **8,912,174,531.00** | **1,416,115,363.03** | **2,820,739,793.85** | **31.7%** | **6,091,434,737.15** |
| 056700100100 | Ministry of Higher, Technical and Vocational Education | 107,200,000.00 | 107,200,000.00 | 8,037,553.00 | 8,038,000.00 | 7.5% | 99,162,000.00 |
| 056701700100 | Yusufu Bala Usman College of Education and Legal Studies, Daura | 120,000,000.00 | 120,000,000.00 | 19,822,768.98 | 41,907,492.26 | 34.9% | 78,092,507.74 |
| 056701800100 | Hassan Usman Katsina Polytechnic | 322,411,631.00 | 322,411,631.00 | 188,596,596.00 | 221,002,201.00 | 68.5% | 101,409,430.00 |
| 056701900100 | Isa Kaita College of Education, Dutsin-Ma | 399,928,800.00 | 399,928,800.00 | 11,339,558.00 | 74,080,865.75 | 18.5% | 325,847,934.25 |
| 056702100100 | Umaru Musa Yaradua University, Katsina | 1,871,007,100.00 | 1,871,007,100.00 | 843,129,687.64 | 1,723,265,670.25 | 92.1% | 147,741,429.75 |
| 056705600100 | Katsina State Scholarship Board | 5,944,956,000.00 | 5,944,956,000.00 | 271,441,248.78 | 638,549,480.00 | 10.7% | 5,306,406,520.00 |
| 056700700100 | Katsina State Institute of Technology and Management (KTSITM) | 146,671,000.00 | 146,671,000.00 | 73,747,950.63 | 113,896,084.59 | 77.7% | 32,774,915.41 |
| **056800000000** | **Ministry for Rural and Social Development** | **2,011,000,000.00** | **2,011,000,000.00** | **50,000.00** | **50,000.00** | **0.0%** | **2,010,950,000.00** |
| 056800100100 | Ministry for Rural and Social Development | 11,000,000.00 | 11,000,000.00 | 50,000.00 | 50,000.00 | 0.5% | 10,950,000.00 |
| 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** | **7,051,412,277.30** | **9,456,728,601.56** | **57.3%** | **7,048,063,964.67** |
| 052100100100 | Ministry of Health | 32,250,000.00 | 32,250,000.00 | 4,462,060.17 | 20,235,000.00 | 62.7% | 12,015,000.00 |
| 052100200100 | Contributory Health Care Management Agency | 3,713,844,904.73 | 3,713,844,904.73 | 2,885,183,750.37 | 3,002,450,187.68 | 80.8% | 711,394,717.05 |
| 052100300100 | State Primary Health Care Agency | 9,705,912,661.50 | 9,705,912,661.50 | 4,147,091,464.79 | 4,517,147,659.88 | 46.5% | 5,188,765,001.62 |
| 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 | 2,689,487.18 | 85,351,665.42 | 94.1% | 5,348,334.58 |
| 052110600100 | College of Health Sciences | 109,585,000.00 | 109,585,000.00 | 10,915,514.79 | 17,153,086.21 | 15.7% | 92,431,913.79 |
| 052111300100 | Department of Drugs, Narcotics and Human Trafficking | 1,000,000.00 | 1,000,000.00 | 290,000.00 | 290,000.00 | 29.0% | 710,000.00 |
| 052111400100 | Drugs and Medical Supply Agency | 151,500,000.00 | 151,500,000.00 | 780,000.00 | 869,464,559.78 | 573.9% | - 717,964,559.78 |
| **053500000000** | **Ministry of Environment** | **1,538,933,333.00** | **1,538,933,333.00** | **9,808,572.25** | **17,355,146.50** | **1.1%** | **1,521,578,186.50** |
| 053501600100 | State Environmental Protection and Sanitation Agency (SEPA) | 38,933,333.00 | 38,933,333.00 | 9,808,572.25 | 17,355,146.50 | 44.6% | 21,578,186.50 |
| 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** | **500,000.00** | **500,000.00** | **0.2%** | **310,354,477.28** |
| 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 | 500,000.00 | 500,000.00 | 0.2% | 225,965,000.00 |
| **053900000000** | **Ministry of Youth and Sports Development** | **25,000,000.00** | **25,000,000.00** | **7,164,710.00** | **9,268,980.00** | **37.1%** | **15,731,020.00** |
| 053900100100 | Ministry of Youth and Sports Development | 5,000,000.00 | 5,000,000.00 | 3,077,240.00 | 4,792,120.00 | 95.8% | 207,880.00 |
| 053900300100 | Katsina State Sports Council | 20,000,000.00 | 20,000,000.00 | 4,087,470.00 | 4,476,860.00 | 22.4% | 15,523,140.00 |

# 2.B Revenue by Economic Classification

## Table 3: Total Revenue by Economic Classification

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| *1* | *REVENUE* | *869,865,078,282.05* | *869,865,078,282.05* | *164,837,028,616.13* | *399,178,044,749.09* | *45.9%* | *470,687,033,532.96* |
| *11* | *GOVERNMENT SHARE OF FAAC* | *488,707,959,918.39* | *488,707,959,918.39* | *92,238,354,322.74* | *235,677,086,283.83* | *48.2%* | *253,030,873,634.56* |
| **1101** | **GOVERNMENT SHARE OF FAAC** | ***488,707,959,918.39*** | ***488,707,959,918.39*** | ***92,238,354,322.74*** | ***235,677,086,283.83*** | ***48.2%*** | ***253,030,873,634.56*** |
| **110101** | **STATE GOVERNMENT SHARE OF STATUTORY REVENUES** | **100,745,276,242.43** | **100,745,276,242.43** | **43,589,938,183.21** | **101,496,680,363.96** | **100.7%** | - **751,404,121.53** |
| 11010101 | STATUTORY ALLOCATION | 100,745,276,242.43 | 100,745,276,242.43 | 43,589,938,183.21 | 101,496,680,363.96 | 100.7% | - 751,404,121.53 |
| **110102** | **STATE GOVERNMENT SHARE OF VAT** | **139,990,000,868.56** | **139,990,000,868.56** | **30,868,690,134.00** | **89,270,941,494.41** | **63.8%** | **50,719,059,374.15** |
| 11010201 | SHARE OF VAT | 139,990,000,868.56 | 139,990,000,868.56 | 30,868,690,134.00 | 89,270,941,494.41 | 63.8% | 50,719,059,374.15 |
| **110103** | **STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES** | **247,972,682,807.40** | **247,972,682,807.40** | **17,779,726,005.53** | **44,909,464,425.46** | **18.1%** | **203,063,218,381.94** |
| 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 | 5,657,001,239.27 | 5,657,001,239.27 | 603.1% | - 4,719,079,237.95 |
| 11010309 | NET-OFF TO STATE (5TH INSTALMENT) | 8,801,717,290.93 | 8,801,717,290.93 | 3,000,000,000.00 | 3,000,000,000.00 | 34.1% | 5,801,717,290.93 |
| 11010311 | NLNG DIVIDEND | 83,490,812,227.54 | 83,490,812,227.54 | - | - | 0.0% | 83,490,812,227.54 |
| 11010313 | STATE INFRASTUCTURE & SECURITY | 60,270,270,270.30 | 60,270,270,270.30 | 3,000,000,000.00 | 22,500,000,000.00 | 37.3% | 37,770,270,270.30 |
| 11010317 | AUGMENTATION | 10,868,315,388.22 | 10,868,315,388.22 | 4,635,519,932.67 | 11,742,574,447.52 | 108.0% | - 874,259,059.30 |
| 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 | 1,487,204,833.59 | 1,487,204,833.59 | 5.7% | 24,587,122,682.25 |
| *12* | *INDEPENDENT REVENUE* | *88,943,299,912.80* | *88,943,299,912.80* | *10,684,778,232.49* | *43,823,554,254.52* | *49.3%* | *45,119,745,658.28* |
| **1201** | **TAX REVENUE** | ***37,242,000,000.00*** | ***37,242,000,000.00*** | ***6,638,134,714.21*** | ***19,506,046,013.40*** | ***52.4%*** | ***17,735,953,986.60*** |
| **120101** | **PERSONAL TAXES** | **31,000,000,000.00** | **31,000,000,000.00** | **6,344,701,540.93** | **18,620,243,253.36** | **60.1%** | **12,379,756,746.64** |
| 12010101 | PERSONAL TAXES (E.G PAYE) | 25,000,000,000.00 | 25,000,000,000.00 | 4,217,821,581.65 | 14,683,260,872.45 | 58.7% | 10,316,739,127.55 |
| 12010102 | DIRECT ASSESSMENT (WHT ON CONTRACT) | 4,000,000,000.00 | 4,000,000,000.00 | 695,306,729.91 | 854,603,932.52 | 21.4% | 3,145,396,067.48 |
| 12010103 | DIRECT ASSESSMENT (INDIVIDUAL) | 2,000,000,000.00 | 2,000,000,000.00 | 1,431,573,229.37 | 3,082,378,448.39 | 154.1% | - 1,082,378,448.39 |
| **120103** | **OTHER TAXES** | **6,242,000,000.00** | **6,242,000,000.00** | **293,433,173.28** | **885,802,760.04** | **14.2%** | **5,356,197,239.96** |
| 12010301 | STAMP DUTY | 1,000,000,000.00 | 1,000,000,000.00 | 322,785.74 | 19,431,859.97 | 1.9% | 980,568,140.03 |
| 12010303 | DEVELOPMENT TAX/LEVY | 1,102,000,000.00 | 1,102,000,000.00 | 39,569,890.48 | 168,666,177.17 | 15.3% | 933,333,822.83 |
| 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 | 113,111,667.00 | 113,285,667.00 | 5.6% | 1,926,714,333.00 |
| 12010306 | OTHER SERVICE TAXES | 1,100,000,000.00 | 1,100,000,000.00 | 140,428,830.06 | 584,419,055.90 | 53.1% | 515,580,944.10 |
| **1202** | **NON-TAX REVENUE** | ***51,701,299,912.80*** | ***51,701,299,912.80*** | ***4,046,643,518.28*** | ***24,317,508,241.12*** | ***47.0%*** | ***27,383,791,671.68*** |
| **120201** | **LICENCES - GENERAL** | **768,430,000.00** | **768,430,000.00** | **73,023,661.51** | **127,872,892.33** | **16.6%** | **640,557,107.67** |
| 12020116 | CATTLE DEALER LICENCES | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020130 | CINEMATOGRAPH LICENCES | 5,000,000.00 | 5,000,000.00 | 50,000.00 | 50,000.00 | 1.0% | 4,950,000.00 |
| 12020132 | MOTOR VEHICLE LICENCES | 400,000,000.00 | 400,000,000.00 | 30,396,369.00 | 56,547,659.99 | 14.1% | 343,452,340.01 |
| 12020133 | DRIVERS' LICENCES | 100,000,000.00 | 100,000,000.00 | 30,339,550.00 | 30,339,550.00 | 30.3% | 69,660,450.00 |
| 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 | 11,821,075.84 | 31,209,075.84 | 13.3% | 203,640,924.16 |
| 12020136 | HEALTH FACILITIES LICENCES | 10,000,000.00 | 10,000,000.00 | - | 9,309,939.83 | 93.1% | 690,060.17 |
| 12020137 | TRADE PERMIT LICENCES | 5,000,000.00 | 5,000,000.00 | 416,666.67 | 416,666.67 | 8.3% | 4,583,333.33 |
| 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** | **1,394,939,243.27** | **4,115,380,100.58** | **30.1%** | **9,547,369,700.78** |
| 12020401 | COURT FEES | 37,500,000.00 | 37,500,000.00 | 6,877,227.00 | 19,671,845.00 | 52.5% | 17,828,155.00 |
| 12020415 | TRADE TESTING FEES | 101,500,000.00 | 101,500,000.00 | 6,653,300.00 | 24,418,120.00 | 24.1% | 77,081,880.00 |
| 12020417 | CONTRACTOR REGISTRATION FEES | 217,450,000.00 | 217,450,000.00 | 10,650,892.49 | 44,427,261.95 | 20.4% | 173,022,738.05 |
| 12020419 | ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES | 10,000,000.00 | 10,000,000.00 | 963,000.00 | 4,323,000.00 | 43.2% | 5,677,000.00 |
| 12020420 | PILGRIMS WELFARE FEES | 14,445,000.00 | 14,445,000.00 | 9,841,560.00 | 9,841,560.00 | 68.1% | 4,603,440.00 |
| 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 | 4,584,808.00 | 12,254,058.00 | 0.3% | 3,492,745,942.00 |
| 12020428 | FIRE SAFETY CERTIFICATE FEES | 10,265,000.00 | 10,265,000.00 | 300,000.00 | 1,105,000.00 | 10.8% | 9,160,000.00 |
| 12020430 | PROFESSIONAL REGISTRATION FEES | 700,267,950.57 | 700,267,950.57 | 4,332,060.17 | 12,945,430.17 | 1.8% | 687,322,520.40 |
| 12020436 | BILL BOARD ADVERTISEMENT FEES | 50,000,000.00 | 50,000,000.00 | 15,353,872.65 | 15,353,872.65 | 30.7% | 34,646,127.35 |
| 12020438 | SURVEY/ PLANNING/ BUILDING FEES | 200,000,000.00 | 200,000,000.00 | 6,742,184.65 | 101,014,136.26 | 50.5% | 98,985,863.74 |
| 12020439 | AGENCY FEES | 58,000,000.00 | 58,000,000.00 | 4,364,898.25 | 5,534,034.01 | 9.5% | 52,465,965.99 |
| 12020441 | LABORATORY FEES | 49,950,000.00 | 49,950,000.00 | 13,146,935.37 | 41,061,055.00 | 82.2% | 8,888,945.00 |
| 12020442 | ASSOCIATION FEES | 17,400,000.00 | 17,400,000.00 | 1,173,500.00 | 2,201,000.00 | 12.6% | 15,199,000.00 |
| 12020445 | CHANGE OF OWNERSHIP FEES | 800,384,900.00 | 800,384,900.00 | 51,370,556.87 | 263,101,880.05 | 32.9% | 537,283,019.95 |
| 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 | 853,000.00 | 3,795,200.00 | 17.9% | 17,433,280.00 |
| 12020449 | BUSINESS/TRADE OPERATING FEES | 342,695,000.00 | 342,695,000.00 | 1,077,210.00 | 21,197,958.00 | 6.2% | 321,497,042.00 |

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| 12020450 | INSPECTION FEES | 362,475,000.00 | 362,475,000.00 | 122,019,989.38 | 122,134,489.38 | 33.7% | 240,340,510.62 |
| 12020452 | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE | 276,933,950.00 | 276,933,950.00 | 207,134,356.54 | 239,441,666.25 | 86.5% | 37,492,283.75 |
| 12020453 | APPLICATIONS FEES | 1,474,903,703.00 | 1,474,903,703.00 | 36,696,192.78 | 68,991,772.78 | 4.7% | 1,405,911,930.22 |
| 12020455 | SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE | 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 | 77,662,882.11 | 328,875,336.24 | 41.8% | 458,769,463.76 |
| 12020458 | UNITY/STAFF/OTHER SCHOOL FEES/LEVIES | 540,000,000.00 | 540,000,000.00 | 10,679,174.88 | 553,382,655.90 | 102.5% | (13,382,655.90) |
| 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 | 4,221,503.23 | 6,823,503.23 | 59.3% | 4,676,496.77 |
| 12020464 | HOSPITAL SERVICE CHARGES | 23,000,000.00 | 23,000,000.00 | - | 9,088,850.00 | 39.5% | 13,911,150.00 |
| 12020465 | SPORTS/RECREATIONAL FACILITIES FEES | 36,154,000.00 | 36,154,000.00 | 5,742,367.19 | 20,970,492.19 | 58.0% | 15,183,507.81 |
| 12020466 | INDIGENSHIP REGISTRATION FEES | 1,500,000.00 | 1,500,000.00 | 218,000.00 | 854,000.00 | 56.9% | 646,000.00 |
| 12020469 | RENEWAL FEES | 20,000,000.00 | 20,000,000.00 | - | 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 | 316,875.60 | 10,873,496.22 | 3.6% | 290,698,503.78 |
| 12020485 | CERTIFICATE/CREDENTIALS/RESULT VERIFICATION FEES | 1,436,026,000.00 | 1,436,026,000.00 | 1,166,500.00 | 1,166,500.00 | 0.1% | 1,434,859,500.00 |
| 12020487 | CONTRACT DOCUMENTS VETTING FEES | 409,254,017.79 | 409,254,017.79 | 19,402,845.91 | 84,151,702.73 | 20.6% | 325,102,315.06 |
| 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 | 699,593,365.20 | 1,921,334,777.37 | 128.1% | (421,334,777.37) |
| 12020491 | ROAD AND TRAFFIC VIOLATION FEES | 200,000,000.00 | 200,000,000.00 | 71,800,185.00 | 123,642,647.00 | 61.8% | 76,357,353.00 |
| **120205** | **FINES - GENERAL** | **223,060,000.00** | **223,060,000.00** | **13,089,033.34** | **136,855,125.74** | **61.4%** | **86,204,874.26** |
| 12020501 | FINES/PENALTIES | 203,060,000.00 | 203,060,000.00 | 588,083.34 | 102,950,391.74 | 50.7% | 100,109,608.26 |
| 12020502 | COURT FINES | 20,000,000.00 | 20,000,000.00 | 12,500,950.00 | 33,904,734.00 | 169.5% | (13,904,734.00) |
| **120206** | **SALES - GENERAL** | **15,474,123,351.00** | **15,474,123,351.00** | **157,971,136.54** | **10,713,882,800.13** | **69.2%** | **4,760,240,550.87** |
| 12020601 | SALES OF JOURNAL & PUBLICATIONS | 2,000,000.00 | 2,000,000.00 | - | 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 | 3,683,216.00 | 3,683,216.00 | 38.9% | 5,776,859.00 |
| 12020604 | SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS | 52,250,000.00 | 52,250,000.00 | 4,227,302.22 | 4,227,302.22 | 8.1% | 48,022,697.78 |
| 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 | 57,000.00 | 313,000.00 | 8.1% | 3,537,000.00 |
| 12020611 | PROCEEDS FROM SALES OF GOVT. VEHICLES | 17,000,000.00 | 17,000,000.00 | 6,700,000.00 | 46,614,053.50 | 274.2% | (29,614,053.50) |
| 12020612 | PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS | 1,500,000,000.00 | 1,500,000,000.00 | - | 617,366,766.60 | 41.2% | 882,633,233.40 |
| 12020614 | PROCEEDS FROM SALES OF GOVT. BUILDING | 500,000,000.00 | 500,000,000.00 | 41,666,666.67 | 41,666,666.67 | 8.3% | 458,333,333.33 |
| 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 | 25,561,497.42 | 40,092,540.40 | 28.2% | 102,122,310.60 |
| 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 | 98.1% | 186,768,800.00 |
| 12020628 | SALES OF VEHICLE STICKERS | 200,000,000.00 | 200,000,000.00 | 800,000.00 | 1,000,000.00 | 0.5% | 199,000,000.00 |
| 12020629 | SALES OF NUMBER PLATES | 2,500,000,000.00 | 2,500,000,000.00 | 75,275,454.24 | 100,000,000.00 | 4.0% | 2,400,000,000.00 |
| **120207** | **EARNINGS -GENERAL** | **12,632,612,987.19** | **12,632,612,987.19** | **2,280,536,010.76** | **8,466,283,107.54** | **67.0%** | **4,166,329,879.65** |
| 12020701 | EARNINGS FROM CONSULTANCY SERVICES | 109,800,000.00 | 109,800,000.00 | 27,400,390.75 | 63,890,165.00 | 58.2% | 45,909,835.00 |
| 12020702 | EARNINGS FROM LABORATORY SERVICES | 17,000,000.00 | 17,000,000.00 | 27,352,430.60 | 27,352,430.60 | 160.9% | (10,352,430.60) |
| 12020703 | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT | 115,000,000.00 | 115,000,000.00 | 2,280,000.00 | 29,186,253.35 | 25.4% | 85,813,746.65 |
| 12020704 | EARNINGS FROM THE USE OF GOVT. VEHICLES | 40,300,000.00 | 40,300,000.00 | 8,677,573.25 | 8,677,573.25 | 21.5% | 31,622,426.75 |
| 12020705 | EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS | 4,500,000.00 | 4,500,000.00 | 1,883,220.25 | 3,283,220.25 | 73.0% | 1,216,779.75 |
| 12020707 | EARNINGS FROM MEDICAL SERVICES | 155,787,460.50 | 155,787,460.50 | 95,108,439.20 | 95,108,439.20 | 61.1% | 60,679,021.30 |
| 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 | 343,220.25 | 4,620,320.25 | 33.5% | 9,179,679.75 |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 7,175,192,024.69 | 7,175,192,024.69 | 793,675,084.24 | 6,210,746,886.03 | 86.6% | 964,445,138.66 |
| 12020712 | EARNING FROM HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS | 5,250,000.00 | 5,250,000.00 | 359,000.00 | 359,000.00 | 6.8% | 4,891,000.00 |
| 12020713 | EARNINGS FROM LIBRARY SERVICES | 15,395,625.00 | 15,395,625.00 | 1,636,500.00 | 1,636,500.00 | 10.6% | 13,759,125.00 |
| 12020714 | EARNINGS FROM ICT SERVICES | 54,129,630.00 | 54,129,630.00 | 10,637,250.00 | 39,610,338.00 | 73.2% | 14,519,292.00 |
| 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 | 459,007,986.46 | 753,141,710.50 | 31.1% | 1,668,816,536.50 |
| 12020724 | EARNINGS FROM FORMAL AND INFOMAL CAPITATION | 2,240,000,000.00 | 2,240,000,000.00 | 823,590,520.00 | 1,150,860,195.99 | 51.4% | 1,089,139,804.01 |
| 12020725 | EARNING FROM HOLEX CHARGES | 200,000,000.00 | 200,000,000.00 | 28,584,395.76 | 28,584,395.76 | 14.3% | 171,415,604.24 |

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **120208** | **RENT ON GOVERNMENT BUILDINGS - GENERAL** | **496,254,000.00** | **496,254,000.00** | **6,959,676.57** | **44,465,477.37** | **9.0%** | **451,788,522.63** |
| 12020801 | RENT ON GOVT.QUARTERS | 106,204,000.00 | 106,204,000.00 | 6,359,676.57 | 25,850,477.37 | 24.3% | 80,353,522.63 |
| 12020803 | RENT ON GOVT BUILDINGS | 385,000,000.00 | 385,000,000.00 | - | 17,815,000.00 | 4.6% | 367,185,000.00 |
| 12020804 | RENT ON CONFERENCE CENTRES/HALLS | 5,050,000.00 | 5,050,000.00 | 600,000.00 | 800,000.00 | 15.8% | 4,250,000.00 |
| **120209** | **RENT ON LAND & OTHERS - GENERAL** | **576,795,000.00** | **576,795,000.00** | **63,074,597.72** | **63,135,097.72** | **10.9%** | **513,659,902.28** |
| 12020901 | RENT ON GOVT. LAND | 348,923,000.00 | 348,923,000.00 | 7,845,000.00 | 7,845,000.00 | 2.2% | 341,078,000.00 |
| 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 | 583,333.33 | 583,333.33 | 1.3% | 43,516,666.67 |
| 12020906 | RENTS ON GOVT. PROPERTIES | 33,572,000.00 | 33,572,000.00 | 2,378,166.67 | 2,438,666.67 | 7.3% | 31,133,333.33 |
| 12020910 | GROUND RENT | 150,000,000.00 | 150,000,000.00 | 52,268,097.72 | 52,268,097.72 | 34.8% | 97,731,902.28 |
| **120210** | **REPAYMENTS - GENERAL** | **3,547,496,643.34** | **3,547,496,643.34** | **57,050,158.57** | **131,899,148.62** | **3.7%** | **3,415,597,494.72** |
| 12021003 | REFUND FROM LOCAL GOVERNMENTS COUNCIL | 3,290,163,310.00 | 3,290,163,310.00 | 1,752,301.55 | 1,752,301.55 | 0.1% | 3,288,411,008.45 |
| 12021004 | OTHER REPAYMENTS | 257,333,333.34 | 257,333,333.34 | 55,297,857.02 | 130,146,847.07 | 50.6% | 127,186,486.27 |
| **120211** | **INVESTMENT INCOME** | **220,000,000.00** | **220,000,000.00** | **-** | **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 | 52.1% | 105,335,562.69 |
| **120212** | **INTEREST EARNED** | **4,099,778,129.91** | **4,099,778,129.91** | **-** | **403,070,053.78** | **9.8%** | **3,696,708,076.13** |
| 12021210 | BANK INTEREST | 4,019,778,129.91 | 4,019,778,129.91 | - | 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*** | ***55,119,448,665.30*** | ***97,609,284,274.15*** | ***58.5%*** | ***69,276,360,020.37*** |
| **1301** | **AID** | ***2,098,358,886.00*** | ***2,098,358,886.00*** | ***2,098,358,886.00*** | ***2,098,358,886.00*** | ***100.0%*** | **-** |
| **130102** | **FOREIGN AIDS** | **2,098,358,886.00** | **2,098,358,886.00** | **2,098,358,886.00** | **2,098,358,886.00** | **100.0%** | **-** |
| 13010202 | CAPITAL FOREIGN AIDS | 2,098,358,886.00 | 2,098,358,886.00 | 2,098,358,886.00 | 2,098,358,886.00 | 100.0% | - |
| **1302** | **Grants** | ***164,787,285,408.52*** | ***164,787,285,408.52*** | ***53,021,089,779.30*** | ***95,510,925,388.15*** | ***58.0%*** | ***69,276,360,020.37*** |
| **130201** | **DOMESTIC GRANTS** | **125,602,311,308.52** | **125,602,311,308.52** | **36,953,227,941.90** | **58,665,908,984.58** | **46.7%** | **66,936,402,323.94** |
| 13020101 | CURRENT GRANTS FROM FGN | 6,800,000,000.00 | 6,800,000,000.00 | 2,368,939,024.21 | 5,551,066,264.15 | 81.6% | 1,248,933,735.85 |
| 13020102 | CAPITAL GRANTS FROM FGN | 5,468,455,106.38 | 5,468,455,106.38 | 2,382,341,289.28 | 2,382,341,289.28 | 43.6% | 3,086,113,817.10 |
| 13020103 | CURRENT GRANTS FROM LGAS | 147,460,000.00 | 147,460,000.00 | 27,508,923.19 | 97,508,923.19 | 66.1% | 49,951,076.81 |
| 13020104 | CAPITAL GRANTS FROM LGAS | 104,738,658,940.49 | 104,738,658,940.49 | 30,205,192,463.05 | 48,665,746,265.79 | 46.5% | 56,072,912,674.70 |
| 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 | 1,969,246,242.17 | 1,969,246,242.17 | 64.6% | 1,080,989,805.18 |
| **130202** | **FOREIGN GRANTS** | **39,184,974,100.00** | **39,184,974,100.00** | **16,067,861,837.40** | **36,845,016,403.57** | **94.0%** | **2,339,957,696.43** |
| 13020202 | CAPITAL FOREIGN GRANTS | 39,184,974,100.00 | 39,184,974,100.00 | 16,067,861,837.40 | 36,845,016,403.57 | 94.0% | 2,339,957,696.43 |
| ***14*** | ***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS*** | ***125,328,174,156.35*** | ***125,328,174,156.35*** | ***6,794,447,395.60*** | ***22,068,119,936.59*** | ***17.6%*** | ***103,260,054,219.76*** |
| **1403** | **LOANS/ BORROWINGS RECEIPT** | ***125,328,174,156.35*** | ***125,328,174,156.35*** | ***6,794,447,395.60*** | ***22,068,119,936.59*** | ***17.6%*** | ***103,260,054,219.76*** |
| **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/ ORGANISATIONS | 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** | **6,794,447,395.60** | **22,068,119,936.59** | **18.1%** | **100,060,054,219.76** |
| 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 103,848,174,156.35 | 103,848,174,156.35 | 6,794,447,395.60 | 22,068,119,936.59 | 21.3% | 81,780,054,219.76 |
| 14030203 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET | 10,780,000,000.00 | 10,780,000,000.00 | - | - | 0.0% | 10,780,000,000.00 |
| 14030204 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 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 Q3 - Total Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Expenditure* | *897,865,078,282.05* | *897,843,053,282.05* | *154,276,843,662.79* | *361,722,773,887.45* | *40.3%* | *536,120,279,394.61* |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **190,845,804,930.53** | **191,280,614,041.16** | **36,348,637,519.83** | **69,328,934,456.26** | **36.2%** | **121,951,679,584.90** |
| **011100000000** | **Government House** | **40,040,685,715.93** | **35,970,986,156.05** | **5,336,303,097.92** | **12,868,502,131.40** | **35.8%** | **23,102,484,024.65** |
| 011100100100 | Government House | 10,532,136,937.29 | 11,032,136,937.29 | 1,831,023,424.81 | 6,454,343,387.07 | 58.5% | 4,577,793,550.22 |
| 011100200100 | Deputy Governor's Office | 1,153,804,785.78 | 1,303,804,785.78 | 211,981,854.24 | 819,013,586.15 | 62.8% | 484,791,199.63 |
| 011100600100 | Directorate of Information and Communication Technology (DICT) | 4,312,711,310.00 | 3,339,772,763.00 | 129,515,494.48 | 331,864,955.98 | 9.9% | 3,007,907,807.02 |
| 011100800100 | Department of Strategic Monitoring and Evaluation (DSM&E) | 134,101,102.00 | 214,101,102.00 | 52,742,387.86 | 149,826,138.58 | 70.0% | 64,274,963.42 |
| 011100900100 | Katsina State Enterprise Development Agency (KASEDA) | 16,387,484,884.21 | 16,328,788,295.77 | 2,847,615,867.21 | 3,678,205,048.43 | 22.5% | 12,650,583,247.34 |
| 011100300100 | Katsina State Development Management Board | 395,616,960.19 | 370,616,960.19 | 144,628,171.34 | 208,473,094.21 | 56.3% | 162,143,865.98 |
| 011100400100 | Office of the Economic Adviser to the State Government | 67,800,000.00 | 67,800,000.00 | 18,026,666.66 | 33,926,666.64 | 50.0% | 33,873,333.36 |
| 011100700100 | Katsina State Social Investment Agency (KASIPA) | 155,658,490.80 | 155,658,490.80 | 1,749,400.00 | 27,354,700.00 | 17.6% | 128,303,790.80 |
| 011101000100 | State Bureau of Public Procurement | 77,941,122.42 | 78,641,122.42 | 17,697,345.34 | 34,041,455.74 | 43.3% | 44,599,666.68 |
| 011100500100 | Sustainable Development Goals (SDGs) | 110,129,664.00 | 110,129,664.00 | 1,705,348.62 | 31,681,593.86 | 28.8% | 78,448,070.14 |
| 011113200100 | Department of Inter-Governmental and Development Partners | 6,054,002,323.81 | 2,310,237,899.37 | 71,140,872.68 | 1,079,038,464.50 | 46.7% | 1,231,199,434.87 |
| 011118300100 | Department of Banking and Finance | 659,298,135.43 | 659,298,135.43 | 8,476,264.68 | 20,733,040.24 | 3.1% | 638,565,095.19 |
| **011200000000** | **Katsina State House of Assembly** | **14,140,468,606.15** | **14,140,468,606.15** | **4,189,575,254.45** | **7,863,467,811.80** | **55.6%** | **6,277,000,794.35** |
| 011200300100 | Katsina State House of Assembly | 13,678,175,900.11 | 13,678,175,900.11 | 4,163,928,281.02 | 7,809,067,613.32 | 57.1% | 5,869,108,286.79 |
| 011200400100 | Katsina State Assembly Service Commission | 201,245,081.00 | 201,245,081.00 | 24,389,143.66 | 44,953,430.92 | 22.3% | 156,291,650.08 |
| 011200500100 | Department of Legislative Matters | 261,047,625.04 | 261,047,625.04 | 1,257,829.77 | 9,446,767.56 | 3.6% | 251,600,857.48 |
| **012300000000** | **Ministry of Information and Culture** | **9,391,432,430.34** | **8,900,470,063.85** | **1,769,441,722.78** | **2,876,862,077.74** | **32.3%** | **6,023,607,986.11** |
| 012300100100 | Ministry of Information and Culture | 1,428,177,977.00 | 2,628,177,977.00 | 645,270,448.73 | 1,358,643,513.85 | 51.7% | 1,269,534,463.15 |
| 012300170100 | Department of Party Liaison | 1,295,473,313.70 | 1,295,473,313.70 | 6,351,334.65 | 22,117,225.52 | 1.7% | 1,273,356,088.18 |
| 012300160100 | Department of Political Affairs | 1,621,737,748.41 | 1,645,676,513.06 | 237,656,216.04 | 311,057,972.75 | 18.9% | 1,334,618,540.31 |
| 012300300100 | Katsina State Television Authority (KTTV) | 793,937,698.00 | 794,036,566.86 | 541,433,189.26 | 618,897,817.69 | 77.9% | 175,138,749.17 |
| 012300400100 | Katsina State Radio | 1,131,666,957.32 | 1,131,666,957.32 | 252,281,057.89 | 432,346,875.79 | 38.2% | 699,320,081.53 |
| 012301300100 | Government Printing Press | 2,894,304,288.36 | 1,179,304,288.36 | 8,124,386.88 | 25,861,650.14 | 2.2% | 1,153,442,638.22 |
| 012301500100 | History and Culture Bureau | 226,134,447.55 | 226,134,447.55 | 78,325,089.33 | 107,937,022.00 | 47.7% | 118,197,425.55 |
| **012400000000** | **Ministry of Internal Security and Home Affairs** | **5,574,372,078.46** | **5,574,372,078.46** | **1,003,938,242.40** | **1,841,939,757.04** | **33.0%** | **3,732,432,321.42** |
| 012400100100 | Ministry of Internal Security and Home Affairs | 5,574,372,078.46 | 5,574,372,078.46 | 1,003,938,242.40 | 1,841,939,757.04 | 33.0% | 3,732,432,321.42 |
| **012500000000** | **Governor's Office (Head of Civil Service of the State (HOCSS))** | **51,695,001,406.64** | **57,335,050,922.21** | **3,993,106,441.11** | **13,360,729,635.57** | **23.3%** | **43,974,321,286.64** |
| 012500100100 | Office of the Head of Civil Service of the State (HOCSS) | 9,132,052,543.20 | 14,771,992,124.09 | 1,154,470,893.12 | 3,458,636,188.15 | 23.4% | 11,313,355,935.94 |
| 012500200100 | Bureau of Public Administration Reforms | 118,999,524.24 | 118,999,524.24 | 6,329,939.78 | 14,171,505.61 | 11.9% | 104,828,018.63 |
| 012500500100 | Department of Establishment, Pension and Training | 19,715,781,613.02 | 19,715,781,613.02 | 2,822,972,873.71 | 9,785,421,074.73 | 49.6% | 9,930,360,538.29 |
| 012500300100 | Department of Human Capital Development | 210,917,815.00 | 211,027,749.68 | 3,264,156.50 | 8,778,031.34 | 4.2% | 202,249,718.34 |
| 012500600100 | Katsina State Pension Commission | 22,517,249,911.18 | 22,517,249,911.18 | 6,068,578.00 | 93,722,835.74 | 0.4% | 22,423,527,075.44 |
| **014000000000** | **Auditor-General** | **1,136,925,127.19** | **1,138,375,127.19** | **197,525,745.25** | **444,105,352.43** | **39.0%** | **694,269,774.76** |
| 014000100100 | Office of the Auditor-General for the State | 281,290,149.61 | 282,740,149.61 | 38,739,279.27 | 174,550,790.25 | 61.7% | 108,189,359.36 |
| 014000200100 | Office of the Auditor-General for Local Government | 443,655,285.66 | 443,655,285.66 | 145,472,490.35 | 233,270,887.90 | 52.6% | 210,384,397.76 |
| 014000400100 | Katsina State Asset Management Agency (KAMA) | 411,979,691.92 | 411,979,691.92 | 13,313,975.63 | 36,283,674.28 | 8.8% | 375,696,017.64 |
| **014700000000** | **Civil Service Commission** | **342,142,948.00** | **342,742,948.00** | **38,947,789.94** | **166,518,602.26** | **48.6%** | **176,224,345.74** |
| 014700100100 | Civil Service Commission | 342,142,948.00 | 342,742,948.00 | 38,947,789.94 | 166,518,602.26 | 48.6% | 176,224,345.74 |
| **014800000000** | **State Independent Electoral Commission** | **661,236,954.97** | **425,057,115.52** | **31,439,868.06** | **291,889,261.82** | **68.7%** | **133,167,853.70** |
| 014800100100 | State Independent Electoral Commission | 661,236,954.97 | 425,057,115.52 | 31,439,868.06 | 291,889,261.82 | 68.7% | 133,167,853.70 |
| **014900000000** | **Local Government Service Commission** | **937,349,313.50** | **941,577,603.54** | **315,015,003.64** | **523,666,247.35** | **55.6%** | **417,911,356.19** |
| 014900100100 | Local Government Service Commission | 497,327,828.12 | 498,703,232.46 | 229,096,512.36 | 266,467,357.53 | 53.4% | 232,235,874.93 |
| 014903500100 | Local Government Staff Pension Board | 440,021,485.38 | 442,874,371.08 | 85,918,491.28 | 257,198,889.82 | 58.1% | 185,675,481.26 |
| **016100000000** | **Secretary to the Government of the State (SGS)** | **10,621,698,925.75** | **10,832,198,925.75** | **3,149,682,798.87** | **8,558,471,463.14** | **79.0%** | **2,273,727,462.61** |
| 016100100100 | Secretary to the Government of the State (SGS) | 10,621,698,925.75 | 10,832,198,925.75 | 3,149,682,798.87 | 8,558,471,463.14 | 79.0% | 2,273,727,462.61 |
| **016300000000** | **Ministry of Religious Affairs** | **44,504,756,113.42** | **43,869,820,537.86** | **16,312,446,011.07** | **19,556,434,293.08** | **44.6%** | **24,313,386,244.78** |
| 016300100100 | Ministry of Religious Affairs | 8,783,496,730.33 | 8,784,796,730.33 | 302,207,980.39 | 1,414,051,936.02 | 16.1% | 7,370,744,794.31 |
| 016300200100 | Arabic and Islamic Education Bureau | 858,422,071.38 | 558,422,071.38 | 39,174,935.43 | 80,473,510.31 | 14.4% | 477,948,561.07 |
| 016300300100 | Pilgrims Welfare Board | 20,771,497,633.34 | 20,435,262,057.78 | 15,905,976,091.56 | 17,427,162,299.18 | 85.3% | 3,008,099,758.60 |
| 016300400100 | Katsina State Hisbah Board | 754,866,852.59 | 754,866,852.59 | 15,143,161.56 | 32,029,484.68 | 4.2% | 722,837,367.91 |
| 016300500100 | Katsina State Zakat and Endowment Board | 9,882,581,877.45 | 9,882,581,877.45 | 42,047,266.13 | 589,369,986.89 | 6.0% | 9,293,211,890.56 |
| 016300600100 | Office of the Special Adviser on Out of School Children and Quranic Education | 3,453,890,948.33 | 3,453,890,948.33 | 7,896,576.00 | 13,347,076.00 | 0.4% | 3,440,543,872.33 |
| **016400000000** | **Ministry of Special Services** | **11,799,735,310.18** | **11,809,493,956.58** | **11,215,544.34** | **976,347,822.63** | **8.3%** | **10,833,146,133.95** |
| 016400100100 | Ministry of Special Services | 11,799,735,310.18 | 11,809,493,956.58 | 11,215,544.34 | 976,347,822.63 | 8.3% | 10,833,146,133.95 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **020000000000** | **ECONOMIC SECTOR** | **360,441,192,025.16** | **374,277,402,866.03** | **64,232,631,205.77** | **165,863,915,800.37** | **44.3%** | **208,413,487,065.66** |
| **021500000000** | **Ministry of Agriculture and Natural Resources** | **75,127,914,576.69** | **47,052,698,205.84** | **9,643,327,372.47** | **22,867,595,863.55** | **48.6%** | **24,185,102,342.29** |
| 021500100100 | Ministry of Agriculture and Natural Resources | 10,090,145,765.26 | 3,340,145,765.26 | 235,285,553.14 | 560,601,804.39 | 16.8% | 2,779,543,960.87 |
| 021511600100 | Irrigation Board | 6,717,616,884.44 | 7,292,616,884.44 | 318,998,989.94 | 826,713,823.66 | 11.3% | 6,465,903,060.78 |
| 021511000100 | Katsina Farmers Supply Company | 21,325,558,685.66 | 21,328,261,428.46 | 8,664,615,994.27 | 20,548,653,122.00 | 96.3% | 779,608,306.46 |
| 021511400100 | Katsina State Agricultural and Rural Development Authority (KTARDA) | 4,494,731,910.63 | 4,494,981,910.63 | 76,079,577.70 | 457,958,289.64 | 10.2% | 4,037,023,620.99 |
| 021511500100 | Ministry of Livestock Development | 32,499,861,330.70 | 10,596,692,217.05 | 348,347,257.42 | 473,668,823.86 | 4.5% | 10,123,023,393.19 |
| **022000000000** | **Ministry of Finance** | **66,879,296,114.06** | **92,160,492,502.00** | **20,655,620,795.41** | **51,133,257,961.06** | **55.5%** | **41,027,234,540.94** |
| 022000100100 | Ministry of Finance | 13,257,702,563.32 | 8,638,898,951.26 | 1,409,680,285.63 | 4,256,245,204.97 | 49.3% | 4,382,653,746.29 |
| 022000700100 | Office of the Accountant-General | 49,232,793,550.74 | 79,132,793,550.74 | 18,453,148,516.89 | 44,359,296,493.50 | 56.1% | 34,773,497,057.24 |
| 022000800100 | Katsina State Internal Revenue Service (KTIRS) | 4,115,000,000.00 | 4,115,000,000.00 | 788,941,992.93 | 2,509,299,595.99 | 61.0% | 1,605,700,404.01 |
| 022000200100 | Treasury Single Account (TSA) | 273,800,000.00 | 273,800,000.00 | 3,849,999.96 | 8,416,666.60 | 3.1% | 265,383,333.40 |
| **023800000000** | **Ministry of Budget and Economic Planning** | **3,577,679,767.26** | **3,377,679,767.26** | **385,090,996.77** | **696,580,309.67** | **20.6%** | **2,681,099,457.59** |
| 023800100100 | Ministry of Budget and Economic Planning | 2,887,707,002.24 | 2,887,707,002.24 | 366,116,087.18 | 665,580,870.46 | 23.0% | 2,222,126,131.78 |
| 023800400100 | Katsina State Bureau of Statistics | 689,972,765.02 | 489,972,765.02 | 18,974,909.59 | 30,999,439.21 | 6.3% | 458,973,325.81 |
| **022200000000** | **Ministry of Commerce, Industry and Tourism** | **13,129,613,347.77** | **7,886,059,597.77** | **165,257,103.37** | **854,767,685.17** | **10.8%** | **7,031,291,912.60** |
| 022200100100 | Ministry of Commerce, Industry and Tourism | 429,887,028.16 | 429,887,028.16 | 33,374,033.55 | 157,042,515.95 | 36.5% | 272,844,512.21 |
| 022200200100 | Investment Promotion Agency | 7,103,046,092.02 | 2,559,492,342.02 | 125,863,576.30 | 347,379,618.66 | 13.6% | 2,212,112,723.36 |
| 022205300100 | Department of Market Development | 5,596,680,227.59 | 4,896,680,227.59 | 6,019,493.52 | 350,345,550.56 | 7.2% | 4,546,334,677.03 |
| **025000000000** | **Fiscal Responsibility Commission** | **194,615,584.47** | **194,615,584.47** | **14,767,009.71** | **45,861,059.78** | **23.6%** | **148,754,524.69** |
| 025000100100 | Fiscal Responsibility Commission | 194,615,584.47 | 194,615,584.47 | 14,767,009.71 | 45,861,059.78 | 23.6% | 148,754,524.69 |
| **026000000000** | **Ministry of Lands and Physical Planning** | **6,941,660,039.47** | **6,777,837,389.12** | **3,122,630,278.57** | **4,528,148,030.97** | **66.8%** | **2,249,689,358.15** |
| 026000100100 | Ministry of Lands and Physical Planning | 5,551,480,720.07 | 5,551,480,720.07 | 3,078,185,767.60 | 4,349,231,753.53 | 78.3% | 1,202,248,966.54 |
| 026001000100 | Katsina State Urban and Regional Planning Board (KURPB) | 807,084,175.55 | 607,084,175.55 | 15,637,158.39 | 47,293,576.77 | 7.8% | 559,790,598.78 |
| 026000200100 | Office of the Surveyor-General | 107,963,855.60 | 110,784,671.80 | 7,915,716.90 | 24,308,052.80 | 21.9% | 86,476,619.00 |
| 026000300100 | Katsina State Geographical Information Service (KATGIS) | 475,131,288.25 | 508,487,821.70 | 20,891,635.68 | 107,314,647.87 | 21.1% | 401,173,173.83 |
| **022700000000** | **Department of Labour and Productivity** | **201,990,589.81** | **201,990,589.81** | **33,864,995.76** | **122,116,730.10** | **60.5%** | **79,873,859.71** |
| 022700100100 | Department of Labour and Productivity | 58,695,753.49 | 58,695,753.49 | 19,188,647.70 | 36,011,041.78 | 61.4% | 22,684,711.71 |
| 022700500100 | Department of Employment Promotion | 143,294,836.32 | 143,294,836.32 | 14,676,348.06 | 86,105,688.32 | 60.1% | 57,189,148.00 |
| **023100000000** | **Department of Power and Energy** | **17,304,849,113.74** | **15,004,849,113.74** | **1,361,993,441.48** | **4,176,641,679.22** | **27.8%** | **10,828,207,434.52** |
| 023100100100 | Department of Power and Energy | 1,557,182,130.67 | 1,257,182,130.67 | 330,186,701.15 | 478,800,523.85 | 38.1% | 778,381,606.82 |
| 023100300100 | Rural Electrification Board (REB) | 15,747,666,983.07 | 13,747,666,983.07 | 1,031,806,740.33 | 3,697,841,155.37 | 26.9% | 10,049,825,827.70 |
| **023400000000** | **Ministry of Works, Housing and Transport** | **114,231,939,383.27** | **140,069,546,607.40** | **13,325,433,823.19** | **56,847,956,203.84** | **40.6%** | **83,221,590,403.56** |
| 023400100100 | Ministry of Works, Housing and Transport | 78,986,444,398.32 | 108,824,051,622.45 | 11,158,004,243.59 | 46,699,197,766.92 | 42.9% | 62,124,853,855.53 |
| 023400200100 | Katsina State Transport Authority (KTSTA) | 5,539,369,212.69 | 5,539,369,212.69 | 1,605,389,099.64 | 4,574,954,358.00 | 82.6% | 964,414,854.69 |
| 023400400100 | Katsina State Road Maintenance Management Agency (KASROMA) | 6,567,579,916.17 | 6,567,579,916.17 | 235,616,526.09 | 538,831,711.76 | 8.2% | 6,028,748,204.41 |
| 023400500100 | Katsina State Housing Authority | 22,537,304,302.09 | 18,537,304,302.09 | 139,601,405.78 | 4,664,229,069.33 | 25.2% | 13,873,075,232.76 |
| 023400600100 | Katsina State Safety and Road Traffic Authority (KASSAROTA) | 581,117,370.00 | 581,117,370.00 | 186,822,548.09 | 367,137,255.83 | 63.2% | 213,980,114.17 |
| 023400700100 | Department of Infrastructural Development | 20,124,184.00 | 20,124,184.00 | - | 3,606,042.00 | 17.9% | 16,518,142.00 |
| **025200000000** | **Ministry of Water Resources** | **62,851,633,508.62** | **61,551,633,508.62** | **15,524,645,389.04** | **24,590,990,277.01** | **40.0%** | **36,960,643,231.61** |
| 025200100100 | Ministry of Water Resources | 9,040,488,519.81 | 7,740,488,519.81 | 573,428,934.71 | 2,670,150,085.41 | 34.5% | 5,070,338,434.40 |
| 025200200100 | Katsina State Water Board | 47,196,924,779.00 | 47,196,924,779.00 | 12,305,058,901.16 | 16,967,454,921.70 | 36.0% | 30,229,469,857.30 |
| 025210300100 | Rural Water Supply and Sanitation Agency (RUWASSA) | 2,058,445,662.00 | 2,058,445,662.00 | 636,387,511.53 | 717,699,627.48 | 34.9% | 1,340,746,034.52 |
| 025210400100 | Small Town Water and Sanitation Agency | 4,555,774,547.81 | 4,555,774,547.81 | 2,009,770,041.64 | 4,235,685,642.42 | 93.0% | 320,088,905.39 |
| **030000000000** | **LAW & JUSTICE SECTOR** | **7,350,020,558.15** | **7,563,963,769.44** | **1,230,908,807.16** | **4,107,702,848.98** | **54.3%** | **3,456,260,920.46** |
| **031800000000** | **Judicial Service Commission** | **5,524,044,520.63** | **5,735,687,731.92** | **1,056,150,560.12** | **3,370,390,280.53** | **58.8%** | **2,365,297,451.39** |
| 031801100100 | Judicial Service Commission | 184,587,028.54 | 184,587,028.54 | 23,630,589.49 | 107,375,428.33 | 58.2% | 77,211,600.21 |
| 031805100100 | High Court of Justice | 3,593,299,637.69 | 3,804,942,848.98 | 644,564,622.44 | 2,289,572,644.22 | 60.2% | 1,515,370,204.76 |
| 031805300100 | Sharia Court of Appeal | 1,508,490,679.00 | 1,508,490,679.00 | 386,741,995.55 | 872,679,775.06 | 57.9% | 635,810,903.94 |
| 031805400100 | Sharia Commission | 237,667,175.40 | 237,667,175.40 | 1,213,352.64 | 100,762,432.92 | 42.4% | 136,904,742.48 |
| **032600000000** | **Ministry of Justice** | **1,825,976,037.52** | **1,828,276,037.52** | **174,758,247.04** | **737,312,568.45** | **40.3%** | **1,090,963,469.07** |
| 032600100100 | Ministry of Justice | 1,526,210,830.24 | 1,528,510,830.24 | 145,137,153.62 | 674,885,701.49 | 44.2% | 853,625,128.75 |
| 032600200100 | Katsina State Anti-Corruption Commission | 299,765,207.28 | 299,765,207.28 | 29,621,093.42 | 62,426,866.96 | 20.8% | 237,338,340.32 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **050000000000** | **SOCIAL SECTOR** | **339,228,060,768.21** | **324,721,072,605.42** | **52,464,666,130.03** | **122,422,220,781.83** | **37.7%** | **202,298,851,823.59** |
| **051400000000** | **Ministry of Women Affairs** | **11,978,048,105.53** | **11,479,248,105.53** | **481,814,593.44** | **1,050,918,327.10** | **9.2%** | **10,428,329,778.43** |
| 051400100100 | Ministry of Women Affairs | 11,137,324,053.40 | 10,637,324,053.40 | 218,725,261.88 | 619,168,031.97 | 5.8% | 10,018,156,021.43 |
| 051400200100 | Department of Girl Child Education and Child Development | 840,724,052.13 | 841,924,052.13 | 263,089,331.56 | 431,750,295.13 | 51.3% | 410,173,757.00 |
| **051700000000** | **Ministry of Basic and Secondary Education** | **122,116,518,585.69** | **107,484,731,704.74** | **30,794,473,416.58** | **67,031,889,555.72** | **62.4%** | **40,452,842,149.02** |
| 051700100100 | Ministry of Basic and Secondary Education | 98,545,537,910.18 | 87,396,341,522.25 | 26,206,237,982.52 | 57,249,514,857.84 | 65.5% | 30,146,826,664.41 |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 15,966,209,146.83 | 12,466,209,146.83 | 2,821,564,382.51 | 6,245,233,730.51 | 50.1% | 6,220,975,416.32 |
| 051700800100 | Katsina State Library Board | 311,454,382.00 | 311,454,382.00 | 36,615,972.87 | 120,816,275.01 | 38.8% | 190,638,106.99 |
| 051701000100 | Agency for Mass Education | 466,692,287.44 | 478,692,287.44 | 42,339,715.01 | 152,859,044.73 | 31.9% | 325,833,242.71 |
| 051702900100 | Mathematical Improvement Project | 87,756,827.68 | 88,166,334.66 | 12,778,101.89 | 28,566,265.22 | 32.4% | 59,600,069.44 |
| 051705300100 | Science and Technical Education Board | 6,273,414,185.66 | 6,278,414,185.66 | 1,619,184,760.06 | 3,115,463,586.63 | 49.6% | 3,162,950,599.03 |
| 051705400100 | Teachers Service Board | 465,453,845.90 | 465,453,845.90 | 55,752,501.72 | 119,435,795.78 | 25.7% | 346,018,050.12 |
| **056700000000** | **Ministry of Higher, Technical and Vocational Education** | **31,935,759,353.06** | **28,104,222,306.02** | **5,239,375,996.54** | **13,757,917,458.80** | **49.0%** | **14,346,304,847.22** |
| 056700100100 | Ministry of Higher, Technical and Vocational Education | 4,593,811,062.30 | 4,408,811,062.30 | 195,749,282.94 | 2,427,027,460.53 | 55.0% | 1,981,783,601.77 |
| 056701700100 | Yusufu Bala Usman College of Education and Legal Studies, Daura | 1,674,461,944.54 | 1,409,767,878.65 | 201,662,415.08 | 535,286,495.29 | 38.0% | 874,481,383.36 |
| 056701800100 | Hassan Usman Katsina Polytechnic | 3,249,023,608.55 | 3,194,023,608.55 | 653,220,490.27 | 1,858,079,836.89 | 58.2% | 1,335,943,771.66 |
| 056701900100 | Isa Kaita College of Education, Dutsin-Ma | 2,983,786,013.42 | 2,983,786,013.42 | 417,840,984.94 | 1,089,265,249.88 | 36.5% | 1,894,520,763.54 |
| 056702100100 | Umaru Musa Yaradua University, Katsina | 8,965,230,203.00 | 8,601,120,656.82 | 2,459,424,439.39 | 5,691,354,955.31 | 66.2% | 2,909,765,701.51 |
| 056705600100 | Katsina State Scholarship Board | 9,222,940,758.36 | 6,222,940,758.36 | 980,108,166.91 | 1,567,895,995.95 | 25.2% | 4,655,044,762.41 |
| 056700700100 | Katsina State Institute of Technology and Management (KTSITM) | 1,246,505,762.89 | 1,283,772,327.92 | 331,370,217.01 | 589,007,464.95 | 45.9% | 694,764,862.97 |
| **056800000000** | **Ministry for Rural and Social Development** | **40,873,901,443.22** | **39,518,609,919.54** | **485,593,980.94** | **4,209,548,193.51** | **10.7%** | **35,309,061,726.03** |
| 056800100100 | Ministry for Rural and Social Development | 35,012,854,892.50 | 35,039,194,374.82 | 455,207,047.73 | 3,663,533,474.30 | 10.5% | 31,375,660,900.52 |
| 056800200100 | Department of Rural Economy | 1,030,593,304.18 | 1,030,593,304.18 | 1,386,933.21 | 3,486,933.21 | 0.3% | 1,027,106,370.97 |
| 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 | 3,433,368,994.00 | 29,000,000.00 | 542,527,786.00 | 15.8% | 2,890,841,208.00 |
| **052100000000** | **Ministry of Health** | **67,585,216,949.99** | **69,862,117,455.07** | **10,335,657,743.87** | **26,178,676,373.22** | **37.5%** | **43,683,441,081.85** |
| 052100100100 | Ministry of Health | 30,436,729,646.90 | 32,713,630,151.98 | 1,841,350,737.79 | 8,694,900,974.09 | 26.6% | 24,018,729,177.89 |
| 052100200100 | Contributory Health Care Management Agency | 4,723,296,114.25 | 4,723,296,114.25 | 17,930,229.03 | 344,591,581.65 | 7.3% | 4,378,704,532.60 |
| 052100300100 | State Primary Health Care Agency | 11,199,491,036.18 | 11,199,491,036.18 | 3,968,069,113.81 | 6,261,062,260.93 | 55.9% | 4,938,428,775.25 |
| 052110200100 | Hospital Services Management Board (HSMB) | 15,713,832,903.50 | 15,713,832,903.50 | 3,552,846,161.39 | 8,635,103,432.06 | 55.0% | 7,078,729,471.44 |
| 052110400100 | College of Nursing and Midwifery | 1,323,680,433.00 | 1,323,680,433.00 | 238,472,320.82 | 609,869,740.68 | 46.1% | 713,810,692.32 |
| 052110600100 | College of Health Sciences | 1,563,951,135.04 | 1,563,951,135.04 | 275,219,745.33 | 589,797,509.70 | 37.7% | 974,153,625.34 |
| 052111300100 | Department of Drugs, Narcotics and Human Trafficking | 350,582,445.34 | 350,582,445.34 | 29,982,770.10 | 155,236,591.07 | 44.3% | 195,345,854.27 |
| 052111400100 | Drugs and Medical Supply Agency | 1,960,414,233.28 | 1,960,414,233.28 | 336,147,147.04 | 737,884,606.64 | 37.6% | 1,222,529,626.64 |
| 052111600100 | Katsina State Agency for the Control of AIDS (KATSACA) | 313,239,002.50 | 313,239,002.50 | 75,639,518.56 | 150,229,676.40 | 48.0% | 163,009,326.10 |
| **053500000000** | **Ministry of Environment** | **53,862,236,585.38** | **57,026,879,182.00** | **3,355,692,440.08** | **6,734,380,802.22** | **11.8%** | **50,292,498,379.78** |
| 053500100100 | Ministry of Environment | 37,674,293,378.80 | 37,738,935,975.42 | 3,051,054,528.31 | 5,897,206,838.17 | 15.6% | 31,841,729,137.25 |
| 053500200100 | Katsina State Erosion and Watershed Management Agency (KEWMA) | 10,973,093,841.00 | 9,973,093,841.00 | 5,743,350.01 | 9,907,894.01 | 0.1% | 9,963,185,946.99 |
| 053501600100 | State Environmental Protection and Sanitation Agency (SEPA) | 1,288,458,661.58 | 1,288,458,661.58 | 155,394,561.76 | 432,111,570.04 | 33.5% | 856,347,091.54 |
| 053500300100 | Department of Climate Change | 3,926,390,704.00 | 8,026,390,704.00 | 143,500,000.00 | 395,154,500.00 | 4.9% | 7,631,236,204.00 |
| **055100000000** | **Ministry for Local Government and Emirate Affairs** | **768,669,127.93** | **770,372,278.73** | **68,213,619.65** | **196,875,539.58** | **25.6%** | **573,496,739.15** |
| 055100100100 | Ministry for Local Government | 211,232,798.77 | 211,232,798.77 | 27,308,257.11 | 81,710,395.84 | 38.7% | 129,522,402.93 |
| 055100200100 | Department of Emirate Affairs | 12,968,877.70 | 12,968,877.70 | 900,000.00 | 2,700,000.00 | 20.8% | 10,268,877.70 |
| 055100300100 | Department of Community Development | 526,357,573.76 | 528,060,724.56 | 40,005,362.54 | 112,465,143.74 | 21.3% | 415,595,580.82 |
| 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** | **10,474,891,653.79** | **1,703,844,338.93** | **3,262,014,531.68** | **31.1%** | **7,212,877,122.11** |
| 053900100100 | Ministry of Youth and Sports Development | 5,668,107,880.78 | 6,035,288,917.16 | 1,053,608,074.25 | 2,336,402,572.70 | 38.7% | 3,698,886,344.46 |
| 053900300100 | Katsina State Sports Council | 609,407,303.00 | 609,407,303.00 | 166,987,091.33 | 333,636,316.53 | 54.7% | 275,770,986.47 |
| 053900400100 | State Emergency Management Agency (SEMA) | 3,830,195,433.63 | 3,830,195,433.63 | 483,249,173.35 | 591,975,642.45 | 15.5% | 3,238,219,791.18 |

## Table 5: Personnel Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Personnel Expenditure* | *76,821,443,653.75* | *76,799,418,653.75* | *14,712,467,369.50* | *45,827,516,091.68* | *59.7%* | *30,971,902,562.07* |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **27,282,306,075.66** | **26,377,115,186.29** | **3,374,064,156.08** | **11,929,175,737.17** | **45.2%** | **14,447,939,449.12** |
| **011100000000** | **Government House** | **505,494,704.74** | **544,559,569.30** | **97,569,863.27** | **328,996,627.41** | **60.4%** | **215,562,941.89** |
| 011100100100 | Government House | 238,136,937.29 | 238,136,937.29 | 37,665,160.92 | 151,828,371.57 | 63.8% | 86,308,565.72 |
| 011100200100 | Deputy Governor's Office | 74,306,738.78 | 74,306,738.78 | 16,599,791.64 | 51,149,515.55 | 68.8% | 23,157,223.23 |
| 011100600100 | Directorate of Information and Communication Technology (DICT) | 20,839,310.00 | 47,900,763.00 | 11,373,341.98 | 35,323,723.48 | 73.7% | 12,577,039.52 |
| 011100800100 | Department of Strategic Monitoring and Evaluation (DSM&E) | 12,608,002.00 | 12,608,002.00 | 246,112.86 | 738,338.58 | 5.9% | 11,869,663.42 |
| 011100900100 | Katsina State Enterprise Development Agency (KASEDA) | 6,598,950.88 | 17,902,362.44 | 4,583,867.21 | 13,535,048.43 | 75.6% | 4,367,314.01 |
| 011100300100 | Katsina State Development Management Board | 27,428,460.19 | 27,428,460.19 | 6,599,171.34 | 18,432,094.21 | 67.2% | 8,996,365.98 |
| 011100700100 | Katsina State  Social Investment Agency (KASIPA) | 12,009,490.80 | 12,009,490.80 | 160,000.00 | 160,000.00 | 1.3% | 11,849,490.80 |
| 011101000100 | State Bureau of Public Procurement | 6,287,547.00 | 6,987,547.00 | 3,882,346.34 | 6,596,463.74 | 94.4% | 391,083.26 |
| 011100500100 | Sustainable Development Goals (SDGs) | 8,539,556.00 | 8,539,556.00 | 1,307,821.62 | 4,373,464.86 | 51.2% | 4,166,091.14 |
| 011113200100 | Department of Inter-Governmental and Development Partners | 66,510,773.70 | 66,510,773.70 | 10,628,864.68 | 34,370,206.75 | 51.7% | 32,140,566.95 |
| 011118300100 | Department of Banking and Finance | 32,228,938.10 | 32,228,938.10 | 4,523,384.68 | 12,489,400.24 | 38.8% | 19,739,537.86 |
| **011200000000** | **Katsina State House of Assembly** | **635,915,306.11** | **635,915,306.11** | **115,246,951.15** | **358,254,678.96** | **56.3%** | **277,660,627.15** |
| 011200300100 | Katsina State House of Assembly | 582,393,889.11 | 582,393,889.11 | 108,102,798.49 | 331,622,942.79 | 56.9% | 250,770,946.32 |
| 011200400100 | Katsina State Assembly Service Commission | 47,505,111.00 | 47,505,111.00 | 7,144,152.66 | 20,958,457.92 | 44.1% | 26,546,653.08 |
| 011200500100 | Department of Legislative Matters | 6,016,306.00 | 6,016,306.00 | - | 5,673,278.25 | 94.3% | 343,027.75 |
| **012300000000** | **Ministry of Information and Culture** | **751,783,263.96** | **775,820,897.47** | **146,742,037.01** | **478,607,486.59** | **61.7%** | **297,213,410.88** |
| 012300100100 | Ministry of Information and Culture | 302,305,278.00 | 302,305,278.00 | 48,031,768.73 | 169,208,319.77 | 56.0% | 133,096,958.23 |
| 012300170100 | Department of Party Liaison | 7,665,464.00 | 7,665,464.00 | - | 3,063,221.57 | 40.0% | 4,602,242.43 |
| 012300160100 | Department of Political Affairs | 11,913,564.41 | 35,852,329.06 | 7,830,170.04 | 17,019,834.75 | 47.5% | 18,832,494.31 |
| 012300300100 | Katsina State Television Authority (KTTV) | 150,889,304.00 | 150,988,172.86 | 36,470,177.26 | 111,964,263.69 | 74.2% | 39,023,909.17 |
| 012300400100 | Katsina State Radio | 174,541,389.00 | 174,541,389.00 | 34,963,156.77 | 113,436,030.67 | 65.0% | 61,105,358.33 |
| 012301300100 | Government Printing Press | 36,863,604.00 | 36,863,604.00 | 7,564,136.88 | 24,180,900.14 | 65.6% | 12,682,703.86 |
| 012301500100 | History and Culture Bureau | 67,604,660.55 | 67,604,660.55 | 11,882,627.33 | 39,734,916.00 | 58.8% | 27,869,744.55 |
| **012400000000** | **Ministry of Internal Security and Home Affairs** | **25,869,221.32** | **25,869,221.32** | **7,048,964.28** | **19,451,486.02** | **75.2%** | **6,417,735.30** |
| 012400100100 | Ministry of Internal Security and Home Affairs | 25,869,221.32 | 25,869,221.32 | 7,048,964.28 | 19,451,486.02 | 75.2% | 6,417,735.30 |
| **012500000000** | **Governor's Office (Head of Civil Service of the State (HOCSS))** | **23,516,234,020.72** | **22,506,283,536.29** | **2,605,847,802.50** | **9,523,243,200.78** | **42.3%** | **12,983,040,335.51** |
| 012500100100 | Office of the Head of Civil Service of the State (HOCSS) | 4,684,112,543.20 | 3,674,052,124.09 | 40,826,669.51 | 114,461,842.65 | 3.1% | 3,559,590,281.44 |
| 012500200100 | Bureau of Public Administration Reforms | 11,409,524.24 | 11,409,524.24 | 4,649,939.78 | 9,631,505.61 | 84.4% | 1,778,018.63 |
| 012500500100 | Department of Establishment, Pension and Training | 18,643,926,245.02 | 18,643,926,245.02 | 2,554,795,958.71 | 9,380,205,495.04 | 50.3% | 9,263,720,749.98 |
| 012500300100 | Department of Human Capital Development | 5,709,815.00 | 5,819,749.68 | 572,656.50 | 3,482,531.34 | 59.8% | 2,337,218.34 |
| 012500600100 | Katsina State Pension Commission | 171,075,893.26 | 171,075,893.26 | 5,002,578.00 | 15,461,826.14 | 9.0% | 155,614,067.12 |
| **014000000000** | **Auditor-General** | **403,496,901.91** | **404,946,901.91** | **89,995,405.83** | **252,127,249.05** | **62.3%** | **152,819,652.86** |
| 014000100100 | Office of the Auditor-General for the State | 142,896,361.61 | 144,346,361.61 | 29,258,835.27 | 105,287,708.25 | 72.9% | 39,058,653.36 |
| 014000200100 | Office of the Auditor-General for Local Government | 232,025,325.66 | 232,025,325.66 | 54,830,094.91 | 139,478,366.46 | 60.1% | 92,546,959.20 |
| 014000400100 | Katsina State Asset Management Agency (KAMA) | 28,575,214.64 | 28,575,214.64 | 5,906,475.65 | 7,361,174.34 | 25.8% | 21,214,040.30 |
| **014700000000** | **Civil Service Commission** | **128,491,880.00** | **129,091,880.00** | **26,451,026.94** | **77,469,388.74** | **60.0%** | **51,622,491.26** |
| 014700100100 | Civil Service Commission | 128,491,880.00 | 129,091,880.00 | 26,451,026.94 | 77,469,388.74 | 60.0% | 51,622,491.26 |
| **014800000000** | **State Independent Electoral Commission** | **107,304,914.97** | **121,125,075.52** | **29,072,683.06** | **91,872,440.82** | **75.8%** | **29,252,634.70** |
| 014800100100 | State Independent Electoral Commission | 107,304,914.97 | 121,125,075.52 | 29,072,683.06 | 91,872,440.82 | 75.8% | 29,252,634.70 |
| **014900000000** | **Local Government Service Commission** | **511,046,631.38** | **515,274,921.42** | **103,450,595.05** | **310,931,268.76** | **60.3%** | **204,343,652.66** |
| 014900100100 | Local Government Service Commission | 72,249,794.00 | 73,625,198.34 | 17,838,265.77 | 54,650,864.94 | 74.2% | 18,974,333.40 |
| 014903500100 | Local Government Staff Pension Board | 438,796,837.38 | 441,649,723.08 | 85,612,329.28 | 256,280,403.82 | 58.0% | 185,369,319.26 |
| **016100000000** | **Secretary to the Government of the State (SGS)** | **448,725,229.75** | **459,225,229.75** | **104,199,397.07** | **335,939,059.16** | **73.2%** | **123,286,170.59** |
| 016100100100 | Secretary to the Government of the State (SGS) | 448,725,229.75 | 459,225,229.75 | 104,199,397.07 | 335,939,059.16 | 73.2% | 123,286,170.59 |
| **016300000000** | **Ministry of Religious Affairs** | **221,407,090.62** | **222,707,090.62** | **40,046,135.58** | **125,741,778.25** | **56.5%** | **96,965,312.37** |
| 016300100100 | Ministry of Religious Affairs | 46,926,625.00 | 48,226,625.00 | 11,121,931.39 | 33,916,859.02 | 70.3% | 14,309,765.98 |
| 016300200100 | Arabic and Islamic Education Bureau | 72,799,113.50 | 72,799,113.50 | 7,385,441.43 | 25,678,115.31 | 35.3% | 47,120,998.19 |
| 016300300100 | Pilgrims Welfare Board | 68,656,782.85 | 68,656,782.85 | 15,114,608.07 | 48,003,455.35 | 69.9% | 20,653,327.50 |
| 016300400100 | Katsina State Hisbah Board | 6,294,175.26 | 6,294,175.26 | 743,161.56 | 2,229,484.68 | 35.4% | 4,064,690.58 |
| 016300500100 | Katsina State Zakat and Endowment Board | 21,000,579.01 | 21,000,579.01 | 5,680,993.13 | 15,913,863.89 | 75.8% | 5,086,715.12 |
| 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** | **36,295,556.58** | **8,393,294.34** | **26,541,072.63** | **73.1%** | **9,754,483.95** |
| 016400100100 | Ministry of Special Services | 26,536,910.18 | 36,295,556.58 | 8,393,294.34 | 26,541,072.63 | 73.1% | 9,754,483.95 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **020000000000** | **ECONOMIC SECTOR** | **2,817,544,363.36** | **2,898,755,204.23** | **627,091,770.70** | **1,929,591,731.84** | **66.6%** | **969,163,472.39** |
| **021500000000** | **Ministry of Agriculture and Natural Resources** | **900,179,452.51** | **945,212,943.73** | **203,844,564.93** | **638,682,191.77** | **67.6%** | **306,530,751.96** |
| 021500100100 | Ministry of Agriculture and Natural Resources | 477,443,279.26 | 477,443,279.26 | 104,641,185.89 | 327,537,595.14 | 68.6% | 149,905,684.12 |
| 021511600100 | Irrigation Board | 54,616,884.44 | 54,616,884.44 | 11,877,752.65 | 37,628,888.61 | 68.9% | 16,987,995.83 |
| 021511000100 | Katsina Farmers Supply Company | 53,271,780.66 | 55,974,523.46 | 13,255,873.27 | 41,237,359.00 | 73.7% | 14,737,164.46 |
| 021511400100 | Katsina State Agricultural and Rural Development Authority (KTARDA) | 246,052,736.65 | 246,302,736.65 | 43,134,389.70 | 147,505,225.64 | 59.9% | 98,797,511.01 |
| 021511500100 | Ministry of Livestock Development | 68,794,771.50 | 110,875,519.92 | 30,935,363.42 | 84,773,123.38 | 76.5% | 26,102,396.54 |
| **022000000000** | **Ministry of Finance** | **313,525,007.68** | **313,525,007.68** | **49,872,488.36** | **155,335,294.38** | **49.5%** | **158,189,713.30** |
| 022000100100 | Ministry of Finance | 75,204,475.32 | 75,204,475.32 | 14,738,298.25 | 49,717,472.85 | 66.1% | 25,487,002.47 |
| 022000700100 | Office of the Accountant-General | 226,920,532.36 | 226,920,532.36 | 35,134,190.11 | 105,617,821.53 | 46.5% | 121,302,710.83 |
| 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** | **21,540,573.79** | **65,334,682.76** | **68.4%** | **30,183,095.49** |
| 023800100100 | Ministry of Budget and Economic Planning | 73,308,515.89 | 73,308,515.89 | 16,778,162.20 | 50,972,737.55 | 69.5% | 22,335,778.34 |
| 023800400100 | Katsina State Bureau of Statistics | 22,209,262.36 | 22,209,262.36 | 4,762,411.59 | 14,361,945.21 | 64.7% | 7,847,317.15 |
| **022200000000** | **Ministry of Commerce, Industry and Tourism** | **118,030,790.52** | **118,030,790.52** | **29,810,697.37** | **86,100,757.41** | **72.9%** | **31,930,033.11** |
| 022200100100 | Ministry of Commerce, Industry and Tourism | 79,377,752.16 | 79,377,752.16 | 20,744,370.55 | 58,901,776.95 | 74.2% | 20,475,975.21 |
| 022200200100 | Investment Promotion Agency | 19,346,682.02 | 19,346,682.02 | 4,654,518.30 | 13,963,554.90 | 72.2% | 5,383,127.12 |
| 022205300100 | Department of Market Development | 19,306,356.34 | 19,306,356.34 | 4,411,808.52 | 13,235,425.56 | 68.6% | 6,070,930.78 |
| **025000000000** | **Fiscal Responsibility Commission** | **39,915,584.47** | **39,915,584.47** | **7,067,009.72** | **21,581,209.81** | **54.1%** | **18,334,374.66** |
| 025000100100 | Fiscal Responsibility Commission | 39,915,584.47 | 39,915,584.47 | 7,067,009.72 | 21,581,209.81 | 54.1% | 18,334,374.66 |
| **026000000000** | **Ministry of Lands and Physical Planning** | **177,455,545.47** | **213,632,895.12** | **50,380,217.57** | **152,509,330.42** | **71.4%** | **61,123,564.70** |
| 026000100100 | Ministry of Lands and Physical Planning | 53,806,942.07 | 53,806,942.07 | 11,830,883.60 | 37,382,685.32 | 69.5% | 16,424,256.75 |
| 026001000100 | Katsina State Urban and Regional Planning Board (KURPB) | 64,442,115.55 | 64,442,115.55 | 14,451,645.39 | 43,737,037.77 | 67.9% | 20,705,077.78 |
| 026000200100 | Office of the Surveyor-General | 28,525,199.60 | 31,346,015.80 | 7,556,052.90 | 23,229,060.80 | 74.1% | 8,116,955.00 |
| 026000300100 | Katsina State Geographical Information Service (KATGIS) | 30,681,288.25 | 64,037,821.70 | 16,541,635.68 | 48,160,546.53 | 75.2% | 15,877,275.17 |
| **022700000000** | **Department of Labour and Productivity** | **32,295,856.22** | **32,295,856.22** | **2,167,000.23** | **11,184,967.90** | **34.6%** | **21,110,888.32** |
| 022700100100 | Department of Labour and Productivity | 15,064,499.90 | 15,064,499.90 | 1,932,151.17 | 7,668,776.58 | 50.9% | 7,395,723.32 |
| 022700500100 | Department of Employment Promotion | 17,231,356.32 | 17,231,356.32 | 234,849.06 | 3,516,191.32 | 20.4% | 13,715,165.00 |
| **023100000000** | **Department of Power and Energy** | **67,702,516.56** | **67,702,516.56** | **12,855,434.99** | **39,348,826.53** | **58.1%** | **28,353,690.03** |
| 023100100100 | Department of Power and Energy | 23,268,882.67 | 23,268,882.67 | 3,358,073.45 | 10,634,687.15 | 45.7% | 12,634,195.52 |
| 023100300100 | Rural Electrification Board (REB) | 44,433,633.89 | 44,433,633.89 | 9,497,361.54 | 28,714,139.38 | 64.6% | 15,719,494.51 |
| **023400000000** | **Ministry of Works, Housing and Transport** | **886,773,538.15** | **886,773,538.15** | **211,952,055.98** | **636,387,429.15** | **71.8%** | **250,386,109.00** |
| 023400100100 | Ministry of Works, Housing and Transport | 378,359,730.71 | 378,359,730.71 | 94,709,915.34 | 282,126,011.00 | 74.6% | 96,233,719.71 |
| 023400400100 | Katsina State Road Maintenance Management Agency (KASROMA) | 89,475,135.35 | 89,475,135.35 | 19,225,951.46 | 60,444,443.47 | 67.6% | 29,030,691.88 |
| 023400500100 | Katsina State Housing Authority | 32,121,302.09 | 32,121,302.09 | 7,776,099.43 | 23,262,177.19 | 72.4% | 8,859,124.90 |
| 023400600100 | Katsina State Safety and Road Traffic Authority (KASSAROTA) | 381,117,370.00 | 381,117,370.00 | 90,240,089.75 | 270,554,797.49 | 71.0% | 110,562,572.51 |
| 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** | **37,601,727.76** | **123,127,041.71** | **66.1%** | **63,021,251.82** |
| 025200100100 | Ministry of Water Resources | 84,754,127.72 | 84,754,127.72 | 19,043,199.95 | 60,099,920.02 | 70.9% | 24,654,207.70 |
| 025210300100 | Rural Water Supply and Sanitation Agency (RUWASSA) | 70,615,158.00 | 70,615,158.00 | 15,505,415.54 | 48,085,981.16 | 68.1% | 22,529,176.84 |
| 025210400100 | Small Town Water and Sanitation Agency | 30,779,007.81 | 30,779,007.81 | 3,053,112.27 | 14,941,140.53 | 48.5% | 15,837,867.28 |
| **030000000000** | **LAW & JUSTICE SECTOR** | **2,572,974,785.60** | **2,786,917,996.89** | **664,023,171.52** | **1,996,788,005.73** | **71.6%** | **790,129,991.16** |
| **031800000000** | **Judicial Service Commission** | **2,336,110,383.63** | **2,547,753,594.92** | **617,885,874.48** | **1,848,304,837.28** | **72.5%** | **699,448,757.64** |
| 031801100100 | Judicial Service Commission | 101,606,853.54 | 101,606,853.54 | 18,845,045.73 | 56,535,137.19 | 55.6% | 45,071,716.35 |
| 031805100100 | High Court of Justice | 1,695,941,637.69 | 1,907,584,848.98 | 467,305,101.89 | 1,421,097,526.41 | 74.5% | 486,487,322.57 |
| 031805300100 | Sharia Court of Appeal | 507,616,049.00 | 507,616,049.00 | 130,977,705.22 | 368,398,108.76 | 72.6% | 139,217,940.24 |
| 031805400100 | Sharia Commission | 30,945,843.40 | 30,945,843.40 | 758,021.64 | 2,274,064.92 | 7.3% | 28,671,778.48 |
| **032600000000** | **Ministry of Justice** | **236,864,401.97** | **239,164,401.97** | **46,137,297.04** | **148,483,168.45** | **62.1%** | **90,681,233.52** |
| 032600100100 | Ministry of Justice | 192,299,194.69 | 194,599,194.69 | 44,616,203.62 | 133,548,801.49 | 68.6% | 61,050,393.20 |
| 032600200100 | Katsina State Anti-Corruption Commission | 44,565,207.28 | 44,565,207.28 | 1,521,093.42 | 14,934,366.96 | 33.5% | 29,630,840.32 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **050000000000** | **SOCIAL SECTOR** | **44,148,618,429.13** | **44,736,630,266.34** | **10,047,288,271.20** | **29,971,960,616.94** | **67.0%** | **14,764,669,649.40** |
| **051400000000** | **Ministry of Women Affairs** | **123,327,245.88** | **124,527,245.88** | **26,341,781.62** | **89,924,572.86** | **72.2%** | **34,602,673.02** |
| 051400100100 | Ministry of Women Affairs | 62,684,569.52 | 62,684,569.52 | 14,158,698.06 | 44,911,021.73 | 71.6% | 17,773,547.79 |
| 051400200100 | Department of Girl Child Education and Child Development | 60,642,676.36 | 61,842,676.36 | 12,183,083.56 | 45,013,551.13 | 72.8% | 16,829,125.23 |
| **051700000000** | **Ministry of Basic and Secondary Education** | **17,461,470,771.30** | **17,495,880,278.28** | **4,142,033,602.30** | **12,247,408,908.88** | **70.0%** | **5,248,471,369.40** |
| 051700100100 | Ministry of Basic and Secondary Education | 14,087,807,374.45 | 14,104,807,374.45 | 3,448,987,395.56 | 10,115,806,499.42 | 71.7% | 3,989,000,875.03 |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 503,701,187.83 | 503,701,187.83 | 33,623,674.55 | 112,354,252.79 | 22.3% | 391,346,935.04 |
| 051700800100 | Katsina State Library Board | 196,791,458.00 | 196,791,458.00 | 36,056,016.87 | 116,856,407.01 | 59.4% | 79,935,050.99 |
| 051701000100 | Agency for Mass Education | 210,407,311.44 | 222,407,311.44 | 41,797,471.01 | 151,007,306.73 | 67.9% | 71,400,004.71 |
| 051702900100 | Mathematical Improvement Project | 29,067,163.68 | 29,476,670.66 | 7,240,687.89 | 21,954,023.22 | 74.5% | 7,522,647.44 |
| 051705300100 | Science and Technical Education Board | 2,268,647,406.00 | 2,273,647,406.00 | 524,768,348.70 | 1,618,572,105.93 | 71.2% | 655,075,300.07 |
| 051705400100 | Teachers Service Board | 165,048,869.90 | 165,048,869.90 | 49,560,007.72 | 110,858,313.78 | 67.2% | 54,190,556.12 |
| **056700000000** | **Ministry of Higher, Technical and Vocational Education** | **10,899,722,209.64** | **10,961,988,774.67** | **2,794,438,801.88** | **7,778,853,232.18** | **71.0%** | **3,183,135,542.49** |
| 056700100100 | Ministry of Higher, Technical and Vocational Education | 375,629,687.30 | 400,629,687.30 | 80,392,426.72 | 276,218,343.96 | 68.9% | 124,411,343.34 |
| 056701700100 | Yusufu Bala Usman College of Education and Legal Studies, Daura | 654,245,799.92 | 654,245,799.92 | 158,683,585.72 | 479,125,025.93 | 73.2% | 175,120,773.99 |
| 056701800100 | Hassan Usman Katsina Polytechnic | 2,435,333,245.55 | 2,435,333,245.55 | 558,747,277.53 | 1,653,282,137.31 | 67.9% | 782,051,108.24 |
| 056701900100 | Isa Kaita College of Education, Dutsin-Ma | 1,498,857,213.42 | 1,498,857,213.42 | 339,290,789.00 | 1,002,980,453.94 | 66.9% | 495,876,759.48 |
| 056702100100 | Umaru Musa Yaradua University, Katsina | 5,437,123,151.00 | 5,437,123,151.00 | 1,518,006,545.99 | 3,966,953,531.11 | 73.0% | 1,470,169,619.89 |
| 056705600100 | Katsina State Scholarship Board | 39,001,478.36 | 39,001,478.36 | 8,842,916.91 | 24,987,427.98 | 64.1% | 14,014,050.38 |
| 056700700100 | Katsina State Institute of Technology and Management (KTSITM) | 459,531,634.09 | 496,798,199.12 | 130,475,260.01 | 375,306,311.95 | 75.5% | 121,491,887.17 |
| **056800000000** | **Ministry for Rural and Social Development** | **95,199,743.22** | **121,539,225.54** | **24,206,286.94** | **71,456,224.35** | **58.8%** | **50,083,001.19** |
| 056800100100 | Ministry for Rural and Social Development | 68,660,392.50 | 94,999,874.82 | 23,869,353.73 | 71,119,291.14 | 74.9% | 23,880,583.68 |
| 056800200100 | Department of Rural Economy | 20,839,704.18 | 20,839,704.18 | 336,933.21 | 336,933.21 | 1.6% | 20,502,770.97 |
| 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** | **14,736,464,328.73** | **2,854,400,941.97** | **8,882,080,899.47** | **60.3%** | **5,854,383,429.26** |
| 052100100100 | Ministry of Health | 110,292,158.08 | 140,561,657.16 | 33,719,949.13 | 104,744,387.71 | 74.5% | 35,817,269.45 |
| 052100200100 | Contributory Health Care Management Agency | 72,513,991.92 | 72,513,991.92 | 17,088,768.03 | 51,272,276.54 | 70.7% | 21,241,715.38 |
| 052100300100 | State Primary Health Care Agency | 706,992,589.68 | 706,992,589.68 | 142,666,943.89 | 480,552,865.11 | 68.0% | 226,439,724.57 |
| 052110200100 | Hospital Services Management Board (HSMB) | 12,526,602,601.50 | 12,526,602,601.50 | 2,362,836,817.80 | 7,371,333,422.45 | 58.8% | 5,155,269,179.05 |
| 052110400100 | College of Nursing and Midwifery | 537,653,882.00 | 537,653,882.00 | 112,086,237.57 | 356,383,930.29 | 66.3% | 181,269,951.71 |
| 052110600100 | College of Health Sciences | 566,874,183.04 | 566,874,183.04 | 143,255,302.73 | 388,348,648.44 | 68.5% | 178,525,534.60 |
| 052111300100 | Department of Drugs, Narcotics and Human Trafficking | 73,474,853.57 | 73,474,853.57 | 17,530,291.11 | 52,904,341.78 | 72.0% | 20,570,511.79 |
| 052111400100 | Drugs and Medical Supply Agency | 56,709,785.28 | 56,709,785.28 | 12,707,112.15 | 38,342,347.75 | 67.6% | 18,367,437.53 |
| 052111600100 | Katsina State Agency for the Control of AIDS (KATSACA) | 55,080,784.58 | 55,080,784.58 | 12,509,519.56 | 38,198,679.40 | 69.4% | 16,882,105.18 |
| **053500000000** | **Ministry of Environment** | **434,284,668.38** | **498,927,265.00** | **92,032,382.50** | **320,962,372.49** | **64.3%** | **177,964,892.51** |
| 053500100100 | Ministry of Environment | 113,048,478.80 | 177,691,075.42 | 43,803,004.99 | 132,648,542.70 | 74.7% | 45,042,532.72 |
| 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 | 48,229,377.51 | 188,313,829.79 | 71.7% | 74,396,902.79 |
| 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** | **129,194,213.45** | **28,372,904.19** | **86,456,612.20** | **66.9%** | **42,737,601.25** |
| 055100100100 | Ministry for Local Government | 106,435,333.49 | 106,435,333.49 | 26,740,259.11 | 79,154,404.84 | 74.4% | 27,280,928.65 |
| 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 | 11,339,124.56 | 1,632,645.08 | 7,302,207.36 | 64.4% | 4,036,917.20 |
| 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** | **668,108,934.79** | **85,461,569.80** | **494,817,794.51** | **74.1%** | **173,291,140.28** |
| 053900100100 | Ministry of Youth and Sports Development | 225,767,149.78 | 592,948,186.16 | 71,640,419.09 | 450,203,587.50 | 75.9% | 142,744,598.66 |
| 053900300100 | Katsina State Sports Council | 51,987,315.00 | 51,987,315.00 | 10,194,977.33 | 31,716,764.53 | 61.0% | 20,270,550.47 |
| 053900400100 | State Emergency Management Agency (SEMA) | 23,173,433.63 | 23,173,433.63 | 3,626,173.38 | 12,897,442.48 | 55.7% | 10,275,991.15 |

## Table 6: Overhead Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Overhead Expenditure* | *49,825,282,424.85* | *56,990,282,424.85* | *12,513,080,264.06* | *31,506,262,849.60* | *55.3%* | *25,484,019,575.25* |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **27,512,106,975.17** | **29,397,106,975.17** | **6,416,916,415.44** | **15,204,114,316.29** | **51.7%** | **14,192,992,658.88** |
| **011100000000** | **Government House** | **12,726,012,344.53** | **13,361,012,344.53** | **2,286,343,330.03** | **7,689,206,925.29** | **57.5%** | **5,671,805,419.24** |
| 011100100100 | Government House | 10,294,000,000.00 | 10,794,000,000.00 | 1,793,358,263.89 | 6,302,515,015.50 | 58.4% | 4,491,484,984.50 |
| 011100200100 | Deputy Governor's Office | 1,079,498,047.00 | 1,229,498,047.00 | 195,382,062.60 | 767,864,070.60 | 62.5% | 461,633,976.40 |
| 011100600100 | Directorate of Information and Communication Technology (DICT) | 19,872,000.00 | 19,872,000.00 | 3,520,000.00 | 6,720,000.00 | 33.8% | 13,152,000.00 |
| 011100800100 | Department of Strategic Monitoring and Evaluation (DSM&E) | 121,493,100.00 | 201,493,100.00 | 52,496,275.00 | 149,087,800.00 | 74.0% | 52,405,300.00 |
| 011100900100 | Katsina State Enterprise Development Agency (KASEDA) | 447,552,600.00 | 377,552,600.00 | 45,090,000.00 | 98,587,500.00 | 26.1% | 278,965,100.00 |
| 011100300100 | Katsina State Development Management Board | 368,188,500.00 | 343,188,500.00 | 138,029,000.00 | 190,041,000.00 | 55.4% | 153,147,500.00 |
| 011100400100 | Office of the Economic Adviser to the State Government | 17,800,000.00 | 17,800,000.00 | 1,466,666.66 | 5,866,666.64 | 33.0% | 11,933,333.36 |
| 011100700100 | Katsina State Social Investment Agency (KASIPA) | 43,649,000.00 | 43,649,000.00 | 1,589,400.00 | 4,768,200.00 | 10.9% | 38,880,800.00 |
| 011101000100 | State Bureau of Public Procurement | 71,653,575.42 | 71,653,575.42 | 13,814,999.00 | 27,444,992.00 | 38.3% | 44,208,583.42 |
| 011100500100 | Sustainable Development Goals (SDGs) | 1,590,108.00 | 1,590,108.00 | 397,527.00 | 1,192,581.00 | 75.0% | 397,527.00 |
| 011113200100 | Department of Inter-Governmental and Development Partners | 237,491,550.11 | 237,491,550.11 | 37,246,255.88 | 126,875,459.55 | 53.4% | 110,616,090.56 |
| 011118300100 | Department of Banking and Finance | 23,223,864.00 | 23,223,864.00 | 3,952,880.00 | 8,243,640.00 | 35.5% | 14,980,224.00 |
| **011200000000** | **Katsina State House of Assembly** | **6,133,948,465.04** | **6,133,948,465.04** | **2,116,513,250.59** | **3,523,389,147.47** | **57.4%** | **2,610,559,317.57** |
| 011200300100 | Katsina State House of Assembly | 5,772,177,176.00 | 5,772,177,176.00 | 2,098,010,429.82 | 3,495,620,685.16 | 60.6% | 2,276,556,490.84 |
| 011200400100 | Katsina State Assembly Service Commission | 106,739,970.00 | 106,739,970.00 | 17,244,991.00 | 23,994,973.00 | 22.5% | 82,744,997.00 |
| 011200500100 | Department of Legislative Matters | 255,031,319.04 | 255,031,319.04 | 1,257,829.77 | 3,773,489.31 | 1.5% | 251,257,829.73 |
| **012300000000** | **Ministry of Information and Culture** | **3,950,574,999.02** | **5,150,574,999.02** | **839,071,516.65** | **1,517,538,222.03** | **29.5%** | **3,633,036,776.99** |
| 012300100100 | Ministry of Information and Culture | 1,005,872,699.00 | 2,205,872,699.00 | 597,238,680.00 | 1,189,435,194.08 | 53.9% | 1,016,437,504.92 |
| 012300170100 | Department of Party Liaison | 1,287,807,849.70 | 1,287,807,849.70 | 6,351,334.65 | 19,054,003.95 | 1.5% | 1,268,753,845.75 |
| 012300160100 | Department of Political Affairs | 1,609,424,184.00 | 1,609,424,184.00 | 229,826,046.00 | 294,038,138.00 | 18.3% | 1,315,386,046.00 |
| 012300300100 | Katsina State Television Authority (KTTV) | 11,362,936.00 | 11,362,936.00 | 2,763,012.00 | 4,733,554.00 | 41.7% | 6,629,382.00 |
| 012300400100 | Katsina State Radio | 23,398,568.32 | 23,398,568.32 | 1,152,372.00 | 5,657,116.00 | 24.2% | 17,741,452.32 |
| 012301300100 | Government Printing Press | 3,906,000.00 | 3,906,000.00 | 560,250.00 | 1,680,750.00 | 43.0% | 2,225,250.00 |
| 012301500100 | History and Culture Bureau | 8,802,762.00 | 8,802,762.00 | 1,179,822.00 | 2,939,466.00 | 33.4% | 5,863,296.00 |
| **012400000000** | **Ministry of Internal Security and Home Affairs** | **511,102,857.14** | **511,102,857.14** | **14,791,999.20** | **42,671,999.20** | **8.3%** | **468,430,857.94** |
| 012400100100 | Ministry of Internal Security and Home Affairs | 511,102,857.14 | 511,102,857.14 | 14,791,999.20 | 42,671,999.20 | 8.3% | 468,430,857.94 |
| **012500000000** | **Governor's Office (Head of Civil Service of the State (HOCSS))** | **2,071,714,456.00** | **1,921,714,456.00** | **509,497,781.00** | **943,108,710.69** | **49.1%** | **978,605,745.31** |
| 012500100100 | Office of the Head of Civil Service of the State (HOCSS) | 1,147,940,000.00 | 997,940,000.00 | 254,154,466.00 | 528,186,183.00 | 52.9% | 469,753,817.00 |
| 012500200100 | Bureau of Public Administration Reforms | 57,590,000.00 | 57,590,000.00 | 1,680,000.00 | 4,540,000.00 | 7.9% | 53,050,000.00 |
| 012500500100 | Department of Establishment, Pension and Training | 759,202,552.00 | 759,202,552.00 | 251,295,315.00 | 388,133,979.69 | 51.1% | 371,068,572.31 |
| 012500300100 | Department of Human Capital Development | 5,208,000.00 | 5,208,000.00 | 1,302,000.00 | 3,906,000.00 | 75.0% | 1,302,000.00 |
| 012500600100 | Katsina State Pension Commission | 101,773,904.00 | 101,773,904.00 | 1,066,000.00 | 18,342,548.00 | 18.0% | 83,431,356.00 |
| **014000000000** | **Auditor-General** | **361,854,048.00** | **361,854,048.00** | **58,203,139.42** | **142,650,903.38** | **39.4%** | **219,203,144.62** |
| 014000100100 | Office of the Auditor-General for the State | 138,393,788.00 | 138,393,788.00 | 9,480,444.00 | 69,263,082.00 | 50.0% | 69,130,706.00 |
| 014000200100 | Office of the Auditor-General for Local Government | 115,860,260.00 | 115,860,260.00 | 41,315,195.44 | 44,465,321.44 | 38.4% | 71,394,938.56 |
| 014000400100 | Katsina State Asset Management Agency (KAMA) | 107,600,000.00 | 107,600,000.00 | 7,407,499.98 | 28,922,499.94 | 26.9% | 78,677,500.06 |
| **014700000000** | **Civil Service Commission** | **10,651,068.00** | **10,651,068.00** | **1,412,763.00** | **8,238,289.00** | **77.3%** | **2,412,779.00** |
| 014700100100 | Civil Service Commission | 10,651,068.00 | 10,651,068.00 | 1,412,763.00 | 8,238,289.00 | 77.3% | 2,412,779.00 |
| **014800000000** | **State Independent Electoral Commission** | **253,932,040.00** | **253,932,040.00** | **2,367,185.00** | **200,016,821.00** | **78.8%** | **53,915,219.00** |
| 014800100100 | State Independent Electoral Commission | 253,932,040.00 | 253,932,040.00 | 2,367,185.00 | 200,016,821.00 | 78.8% | 53,915,219.00 |
| **014900000000** | **Local Government Service Commission** | **4,344,435.00** | **4,344,435.00** | **585,285.00** | **1,755,855.00** | **40.4%** | **2,588,580.00** |
| 014900100100 | Local Government Service Commission | 3,119,787.00 | 3,119,787.00 | 279,123.00 | 837,369.00 | 26.8% | 2,282,418.00 |
| 014903500100 | Local Government Staff Pension Board | 1,224,648.00 | 1,224,648.00 | 306,162.00 | 918,486.00 | 75.0% | 306,162.00 |
| **016100000000** | **Secretary to the Government of the State (SGS)** | **972,973,696.00** | **1,172,973,696.00** | **552,230,130.55** | **1,061,930,558.23** | **90.5%** | **111,043,137.77** |
| 016100100100 | Secretary to the Government of the State (SGS) | 972,973,696.00 | 1,172,973,696.00 | 552,230,130.55 | 1,061,930,558.23 | 90.5% | 111,043,137.77 |
| **016300000000** | **Ministry of Religious Affairs** | **501,800,166.44** | **501,800,166.44** | **33,077,785.00** | **65,140,135.00** | **13.0%** | **436,660,031.44** |
| 016300100100 | Ministry of Religious Affairs | 8,236,772.00 | 8,236,772.00 | 1,183,689.00 | 3,551,067.00 | 43.1% | 4,685,705.00 |
| 016300200100 | Arabic and Islamic Education Bureau | 9,382,684.00 | 9,382,684.00 | 1,789,494.00 | 4,618,482.00 | 49.2% | 4,764,202.00 |
| 016300300100 | Pilgrims Welfare Board | 632,268.00 | 632,268.00 | 158,067.00 | 474,201.00 | 75.0% | 158,067.00 |
| 016300400100 | Katsina State Hisbah Board | 220,239,344.00 | 220,239,344.00 | 10,900,000.00 | 24,300,000.00 | 11.0% | 195,939,344.00 |
| 016300500100 | Katsina State Zakat and Endowment Board | 148,481,298.44 | 148,481,298.44 | 19,046,535.00 | 32,196,385.00 | 21.7% | 116,284,913.44 |
| 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** | **8,466,750.00** | **64.1%** | **4,731,650.00** |
| 016400100100 | Ministry of Special Services | 13,198,400.00 | 13,198,400.00 | 2,822,250.00 | 8,466,750.00 | 64.1% | 4,731,650.00 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **020000000000** | **ECONOMIC SECTOR** | **14,201,287,599.70** | **19,481,287,599.70** | **4,167,295,699.65** | **12,259,730,837.70** | **62.9%** | **7,221,556,762.00** |
| **021500000000** | **Ministry of Agriculture and Natural Resources** | **66,607,008.30** | **66,607,008.30** | **14,740,083.24** | **40,386,649.72** | **60.6%** | **26,220,358.58** |
| 021500100100 | Ministry of Agriculture and Natural Resources | 17,702,486.00 | 17,702,486.00 | 3,557,871.00 | 10,673,613.00 | 60.3% | 7,028,873.00 |
| 021511600100 | Irrigation Board | 11,000,000.00 | 11,000,000.00 | 3,100,000.00 | 5,500,000.00 | 50.0% | 5,500,000.00 |
| 021511000100 | Katsina Farmers Supply Company | 4,886,905.00 | 4,886,905.00 | 1,855,121.00 | 3,031,763.00 | 62.0% | 1,855,142.00 |
| 021511400100 | Katsina State Agricultural and Rural Development Authority (KTARDA) | 13,490,003.98 | 13,490,003.98 | 1,345,188.00 | 6,535,564.00 | 48.4% | 6,954,439.98 |
| 021511500100 | Ministry of Livestock Development | 19,527,613.32 | 19,527,613.32 | 4,881,903.24 | 14,645,709.72 | 75.0% | 4,881,903.60 |
| **022000000000** | **Ministry of Finance** | **13,101,149,124.94** | **18,381,149,124.94** | **4,017,562,922.32** | **11,863,069,563.95** | **64.5%** | **6,518,079,560.99** |
| 022000100100 | Ministry of Finance | 132,498,088.00 | 132,498,088.00 | 17,666,391.00 | 62,999,173.00 | 47.5% | 69,498,915.00 |
| 022000700100 | Office of the Accountant-General | 12,953,251,036.94 | 18,233,251,036.94 | 3,996,046,531.36 | 11,793,653,724.35 | 64.7% | 6,439,597,312.59 |
| 022000200100 | Treasury Single Account (TSA) | 15,400,000.00 | 15,400,000.00 | 3,849,999.96 | 6,416,666.60 | 41.7% | 8,983,333.40 |
| **023800000000** | **Ministry of Budget and Economic Planning** | **281,583,502.66** | **281,583,502.66** | **71,139,297.98** | **144,497,293.94** | **51.3%** | **137,086,208.72** |
| 023800100100 | Ministry of Budget and Economic Planning | 259,620,000.00 | 259,620,000.00 | 69,926,799.98 | 140,859,799.94 | 54.3% | 118,760,200.06 |
| 023800400100 | Katsina State Bureau of Statistics | 21,963,502.66 | 21,963,502.66 | 1,212,498.00 | 3,637,494.00 | 16.6% | 18,326,008.66 |
| **022200000000** | **Ministry of Commerce, Industry and Tourism** | **47,055,947.25** | **47,055,947.25** | **7,217,345.00** | **24,364,035.00** | **51.8%** | **22,691,912.25** |
| 022200100100 | Ministry of Commerce, Industry and Tourism | 30,509,276.00 | 30,509,276.00 | 4,859,663.00 | 14,290,989.00 | 46.8% | 16,218,287.00 |
| 022200200100 | Investment Promotion Agency | 6,000,000.00 | 6,000,000.00 | 749,997.00 | 2,249,991.00 | 37.5% | 3,750,009.00 |
| 022205300100 | Department of Market Development | 10,546,671.25 | 10,546,671.25 | 1,607,685.00 | 7,823,055.00 | 74.2% | 2,723,616.25 |
| **025000000000** | **Fiscal Responsibility Commission** | **84,700,000.00** | **84,700,000.00** | **7,699,999.99** | **19,154,999.97** | **22.6%** | **65,545,000.03** |
| 025000100100 | Fiscal Responsibility Commission | 84,700,000.00 | 84,700,000.00 | 7,699,999.99 | 19,154,999.97 | 22.6% | 65,545,000.03 |
| **026000000000** | **Ministry of Lands and Physical Planning** | **141,042,684.00** | **141,042,684.00** | **10,735,177.00** | **30,555,531.00** | **21.7%** | **110,487,153.00** |
| 026000100100 | Ministry of Lands and Physical Planning | 36,561,968.00 | 36,561,968.00 | 4,840,000.00 | 12,870,000.00 | 35.2% | 23,691,968.00 |
| 026001000100 | Katsina State Urban and Regional Planning Board (KURPB) | 21,142,060.00 | 21,142,060.00 | 1,185,513.00 | 3,556,539.00 | 16.8% | 17,585,521.00 |
| 026000200100 | Office of the Surveyor-General | 1,438,656.00 | 1,438,656.00 | 359,664.00 | 1,078,992.00 | 75.0% | 359,664.00 |
| 026000300100 | Katsina State Geographical Information Service (KATGIS) | 81,900,000.00 | 81,900,000.00 | 4,350,000.00 | 13,050,000.00 | 15.9% | 68,850,000.00 |
| **022700000000** | **Department of Labour and Productivity** | **154,694,733.59** | **154,694,733.59** | **16,697,995.53** | **95,931,762.20** | **62.0%** | **58,762,971.39** |
| 022700100100 | Department of Labour and Productivity | 28,631,253.59 | 28,631,253.59 | 2,256,496.53 | 13,342,265.20 | 46.6% | 15,288,988.39 |
| 022700500100 | Department of Employment Promotion | 126,063,480.00 | 126,063,480.00 | 14,441,499.00 | 82,589,497.00 | 65.5% | 43,473,983.00 |
| **023100000000** | **Department of Power and Energy** | **234,398,912.44** | **234,398,912.44** | **11,722,415.60** | **14,958,821.60** | **6.4%** | **219,440,090.84** |
| 023100100100 | Department of Power and Energy | 3,913,248.00 | 3,913,248.00 | 978,312.00 | 2,934,936.00 | 75.0% | 978,312.00 |
| 023100300100 | Rural Electrification Board (REB) | 230,485,664.44 | 230,485,664.44 | 10,744,103.60 | 12,023,885.60 | 5.2% | 218,461,778.84 |
| **023400000000** | **Ministry of Works, Housing and Transport** | **65,554,122.52** | **65,554,122.52** | **5,460,331.00** | **13,637,035.00** | **20.8%** | **51,917,087.52** |
| 023400100100 | Ministry of Works, Housing and Transport | 19,048,336.00 | 19,048,336.00 | 3,631,042.00 | 5,893,126.00 | 30.9% | 13,155,210.00 |
| 023400400100 | Katsina State Road Maintenance Management Agency (KASROMA) | 26,898,602.52 | 26,898,602.52 | 1,458,543.00 | 3,025,629.00 | 11.2% | 23,872,973.52 |
| 023400500100 | Katsina State Housing Authority | 5,183,000.00 | 5,183,000.00 | 370,746.00 | 1,112,238.00 | 21.5% | 4,070,762.00 |
| 023400700100 | Department of Infrastructural Development | 14,424,184.00 | 14,424,184.00 | - | 3,606,042.00 | 25.0% | 10,818,142.00 |
| **025200000000** | **Ministry of Water Resources** | **24,501,564.00** | **24,501,564.00** | **4,320,131.99** | **13,175,145.32** | **53.8%** | **11,326,418.68** |
| 025200100100 | Ministry of Water Resources | 11,675,520.00 | 11,675,520.00 | 2,918,880.00 | 8,756,640.00 | 75.0% | 2,918,880.00 |
| 025210300100 | Rural Water Supply and Sanitation Agency (RUWASSA) | 4,164,544.00 | 4,164,544.00 | 877,335.99 | 2,322,841.32 | 55.8% | 1,841,702.68 |
| 025210400100 | Small Town Water and Sanitation Agency | 8,661,500.00 | 8,661,500.00 | 523,916.00 | 2,095,664.00 | 24.2% | 6,565,836.00 |
| **030000000000** | **LAW & JUSTICE SECTOR** | **2,035,346,272.55** | **2,035,346,272.55** | **361,788,231.20** | **892,412,655.46** | **43.8%** | **1,142,933,617.09** |
| **031800000000** | **Judicial Service Commission** | **1,081,524,637.00** | **1,081,524,637.00** | **237,781,531.20** | **517,986,005.46** | **47.9%** | **563,538,631.54** |
| 031801100100 | Judicial Service Commission | 44,180,175.00 | 44,180,175.00 | 4,785,543.76 | 29,390,291.14 | 66.5% | 14,789,883.86 |
| 031805100100 | High Court of Justice | 723,440,000.00 | 723,440,000.00 | 136,125,373.93 | 329,198,373.79 | 45.5% | 394,241,626.21 |
| 031805300100 | Sharia Court of Appeal | 302,183,130.00 | 302,183,130.00 | 96,415,282.51 | 154,591,847.53 | 51.2% | 147,591,282.47 |
| 031805400100 | Sharia Commission | 11,721,332.00 | 11,721,332.00 | 455,331.00 | 4,805,493.00 | 41.0% | 6,915,839.00 |
| **032600000000** | **Ministry of Justice** | **953,821,635.55** | **953,821,635.55** | **124,006,700.00** | **374,426,650.00** | **39.3%** | **579,394,985.55** |
| 032600100100 | Ministry of Justice | 853,621,635.55 | 853,621,635.55 | 99,906,700.00 | 335,834,150.00 | 39.3% | 517,787,485.55 |
| 032600200100 | Katsina State Anti-Corruption Commission | 100,200,000.00 | 100,200,000.00 | 24,100,000.00 | 38,592,500.00 | 38.5% | 61,607,500.00 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **050000000000** | **SOCIAL SECTOR** | **6,076,541,577.43** | **6,076,541,577.43** | **1,567,079,917.77** | **3,150,005,040.15** | **51.8%** | **2,926,536,537.28** |
| **051400000000** | **Ministry of Women Affairs** | **151,351,859.65** | **151,351,859.65** | **22,381,145.00** | **43,723,435.00** | **28.9%** | **107,628,424.65** |
| 051400100100 | Ministry of Women Affairs | 31,739,483.88 | 31,739,483.88 | 7,969,897.00 | 12,909,691.00 | 40.7% | 18,829,792.88 |
| 051400200100 | Department of Girl Child Education and Child Development | 119,612,375.77 | 119,612,375.77 | 14,411,248.00 | 30,813,744.00 | 25.8% | 88,798,631.77 |
| **051700000000** | **Ministry of Basic and Secondary Education** | **3,352,829,912.00** | **3,352,829,912.00** | **1,061,442,364.30** | **1,574,209,346.00** | **47.0%** | **1,778,620,566.00** |
| 051700100100 | Ministry of Basic and Secondary Education | 789,488,655.00 | 789,488,655.00 | 294,011,997.00 | 509,248,040.70 | 64.5% | 280,240,614.30 |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 1,052,507,959.00 | 1,052,507,959.00 | 13,391,562.00 | 40,174,686.00 | 3.8% | 1,012,333,273.00 |
| 051700800100 | Katsina State Library Board | 2,239,824.00 | 2,239,824.00 | 559,956.00 | 1,679,868.00 | 75.0% | 559,956.00 |
| 051701000100 | Agency for Mass Education | 9,168,976.00 | 9,168,976.00 | 542,244.00 | 1,851,738.00 | 20.2% | 7,317,238.00 |
| 051702900100 | Mathematical Improvement Project | 20,199,664.00 | 20,199,664.00 | 5,537,414.00 | 6,612,242.00 | 32.7% | 13,587,422.00 |
| 051705300100 | Science and Technical Education Board | 1,446,934,858.00 | 1,446,934,858.00 | 741,206,697.30 | 1,006,065,289.30 | 69.5% | 440,869,568.70 |
| 051705400100 | Teachers Service Board | 32,289,976.00 | 32,289,976.00 | 6,192,494.00 | 8,577,482.00 | 26.6% | 23,712,494.00 |
| **056700000000** | **Ministry of Higher, Technical and Vocational Education** | **292,460,397.80** | **292,460,397.80** | **52,220,874.00** | **153,412,623.00** | **52.5%** | **139,047,774.80** |
| 056700100100 | Ministry of Higher, Technical and Vocational Education | 61,366,375.00 | 61,366,375.00 | 8,582,070.00 | 22,496,211.00 | 36.7% | 38,870,164.00 |
| 056701700100 | Yusufu Bala Usman College of Education and Legal Studies, Daura | 12,665,280.00 | 12,665,280.00 | 3,166,320.00 | 9,498,960.00 | 75.0% | 3,166,320.00 |
| 056701800100 | Hassan Usman Katsina Polytechnic | 22,278,732.00 | 22,278,732.00 | 5,506,275.00 | 16,518,825.00 | 74.1% | 5,759,907.00 |
| 056701900100 | Isa Kaita College of Education, Dutsin-Ma | 35,000,000.00 | 35,000,000.00 | 3,867,300.00 | 11,601,900.00 | 33.1% | 23,398,100.00 |
| 056702100100 | Umaru Musa Yaradua University, Katsina | 107,099,952.00 | 107,099,952.00 | 23,624,991.00 | 70,874,973.00 | 66.2% | 36,224,979.00 |
| 056705600100 | Katsina State Scholarship Board | 8,983,280.00 | 8,983,280.00 | 1,070,820.00 | 3,212,460.00 | 35.8% | 5,770,820.00 |
| 056700700100 | Katsina State Institute of Technology and Management (KTSITM) | 45,066,778.80 | 45,066,778.80 | 6,403,098.00 | 19,209,294.00 | 42.6% | 25,857,484.80 |
| **056800000000** | **Ministry for Rural and Social Development** | **896,135,200.00** | **896,135,200.00** | **58,758,999.00** | **548,426,997.00** | **61.2%** | **347,708,203.00** |
| 056800100100 | Ministry for Rural and Social Development | 61,628,000.00 | 61,628,000.00 | 28,708,999.00 | 41,726,997.00 | 67.7% | 19,901,003.00 |
| 056800200100 | Department of Rural Economy | 9,753,600.00 | 9,753,600.00 | 1,050,000.00 | 3,150,000.00 | 32.3% | 6,603,600.00 |
| 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 | 29,000,000.00 | 503,550,000.00 | 61.8% | 311,450,000.00 |
| **052100000000** | **Ministry of Health** | **691,963,847.98** | **691,963,847.98** | **106,257,722.49** | **246,876,806.17** | **35.7%** | **445,087,041.81** |
| 052100100100 | Ministry of Health | 12,840,600.00 | 12,840,600.00 | 3,210,150.00 | 9,630,450.00 | 75.0% | 3,210,150.00 |
| 052100200100 | Contributory Health Care Management Agency | 5,365,844.00 | 5,365,844.00 | 841,461.00 | 2,524,383.00 | 47.0% | 2,841,461.00 |
| 052100300100 | State Primary Health Care Agency | 68,713,070.00 | 68,713,070.00 | 12,453,271.50 | 37,359,814.50 | 54.4% | 31,353,255.50 |
| 052110200100 | Hospital Services Management Board (HSMB) | 457,230,302.00 | 457,230,302.00 | 61,593,139.00 | 131,223,805.02 | 28.7% | 326,006,496.98 |
| 052110400100 | College of Nursing and Midwifery | 6,859,340.00 | 6,859,340.00 | 1,326,873.00 | 4,056,543.00 | 59.1% | 2,802,797.00 |
| 052110600100 | College of Health Sciences | 19,191,952.00 | 19,191,952.00 | 1,739,238.00 | 5,217,714.00 | 27.2% | 13,974,238.00 |
| 052111300100 | Department of Drugs, Narcotics and Human Trafficking | 73,900,074.06 | 73,900,074.06 | 12,452,478.99 | 24,715,763.65 | 33.4% | 49,184,310.41 |
| 052111400100 | Drugs and Medical Supply Agency | 2,204,448.00 | 2,204,448.00 | 551,112.00 | 1,653,336.00 | 75.0% | 551,112.00 |
| 052111600100 | Katsina State Agency for the Control of AIDS (KATSACA) | 45,658,217.92 | 45,658,217.92 | 12,089,999.00 | 30,494,997.00 | 66.8% | 15,163,220.92 |
| **053500000000** | **Ministry of Environment** | **27,895,544.00** | **27,895,544.00** | **6,043,862.01** | **15,036,833.01** | **53.9%** | **12,858,710.99** |
| 053500100100 | Ministry of Environment | 10,644,900.00 | 10,644,900.00 | 2,827,623.00 | 5,740,272.00 | 53.9% | 4,904,628.00 |
| 053500200100 | Katsina State Erosion and Watershed Management Agency (KEWMA) | 8,329,088.00 | 8,329,088.00 | 1,743,350.01 | 5,907,894.01 | 70.9% | 2,421,193.99 |
| 053501600100 | State Environmental Protection and Sanitation Agency (SEPA) | 2,291,556.00 | 2,291,556.00 | 1,472,889.00 | 2,018,667.00 | 88.1% | 272,889.00 |
| 053500300100 | Department of Climate Change | 6,630,000.00 | 6,630,000.00 | - | 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** | **2,229,398.00** | **7,540,191.00** | **18.4%** | **33,440,397.00** |
| 055100100100 | Ministry for Local Government | 15,407,988.00 | 15,407,988.00 | 567,998.00 | 2,555,991.00 | 16.6% | 12,851,997.00 |
| 055100200100 | Department of Emirate Affairs | 7,259,000.00 | 7,259,000.00 | 900,000.00 | 2,700,000.00 | 37.2% | 4,559,000.00 |
| 055100300100 | Department of Community Development | 5,913,600.00 | 5,913,600.00 | 761,400.00 | 2,284,200.00 | 38.6% | 3,629,400.00 |
| 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** | **257,745,552.97** | **560,778,808.97** | **90.0%** | **62,145,419.03** |
| 053900100100 | Ministry of Youth and Sports Development | 515,482,240.00 | 515,482,240.00 | 247,905,059.00 | 502,253,177.00 | 97.4% | 13,229,063.00 |
| 053900300100 | Katsina State Sports Council | 100,419,988.00 | 100,419,988.00 | 8,734,994.00 | 55,209,132.00 | 55.0% | 45,210,856.00 |
| 053900400100 | State Emergency Management Agency (SEMA) | 7,022,000.00 | 7,022,000.00 | 1,105,499.97 | 3,316,499.97 | 47.2% | 3,705,500.03 |

## Table 7: Capital Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Capital Expenditure* | *726,301,563,998.14* | *709,052,799,573.70* | *111,756,789,461.60* | *245,489,191,241.42* | *34.6%* | *463,563,608,332.28* |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **130,933,850,674.22** | **130,725,086,249.78** | **25,692,044,424.54** | **39,771,017,320.03** | **30.4%** | **90,954,068,929.75** |
| **011100000000** | **Government House** | **26,809,178,666.66** | **22,065,414,242.22** | **2,952,389,904.62** | **4,850,298,578.70** | **22.0%** | **17,215,115,663.52** |
| 011100600100 | Directorate of Information and Communication Technology (DICT) | 4,272,000,000.00 | 3,272,000,000.00 | 114,622,152.50 | 289,821,232.50 | 8.9% | 2,982,178,767.50 |
| 011100900100 | Katsina State Enterprise Development Agency (KASEDA) | 15,933,333,333.33 | 15,933,333,333.33 | 2,797,942,000.00 | 3,566,082,500.00 | 22.4% | 12,367,250,833.33 |
| 011100400100 | Office of the Economic Adviser to the State Government | 50,000,000.00 | 50,000,000.00 | 16,560,000.00 | 28,060,000.00 | 56.1% | 21,940,000.00 |
| 011100700100 | Katsina State Social Investment Agency (KASIPA) | 100,000,000.00 | 100,000,000.00 | - | 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 | 26.1% | 73,884,452.00 |
| 011113200100 | Department of Inter-Governmental and Development Partners | 5,750,000,000.00 | 2,006,235,575.56 | 23,265,752.12 | 917,792,798.20 | 45.7% | 1,088,442,777.36 |
| 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** | **1,915,315,052.70** | **3,868,490,652.70** | **53.7%** | **3,332,114,182.30** |
| 011200300100 | Katsina State House of Assembly | 7,153,604,835.00 | 7,153,604,835.00 | 1,915,315,052.70 | 3,868,490,652.70 | 54.1% | 3,285,114,182.30 |
| 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** | **2,578,088,642.36** | **716,802,583.36** | **813,890,783.36** | **31.6%** | **1,764,197,859.00** |
| 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 | 500,000,000.00 | 500,000,000.00 | 92.0% | 43,685,458.00 |
| 012300400100 | Katsina State Radio | 633,727,000.00 | 633,727,000.00 | 153,299,943.36 | 250,388,143.36 | 39.5% | 383,338,856.64 |
| 012301300100 | Government Printing Press | 2,853,534,684.36 | 1,138,534,684.36 | - | - | 0.0% | 1,138,534,684.36 |
| 012301500100 | History and Culture Bureau | 142,141,500.00 | 142,141,500.00 | 63,502,640.00 | 63,502,640.00 | 44.7% | 78,638,860.00 |
| **012400000000** | **Ministry of Internal Security and Home Affairs** | **5,030,000,000.00** | **5,030,000,000.00** | **982,097,278.92** | **1,779,816,271.82** | **35.4%** | **3,250,183,728.18** |
| 012400100100 | Ministry of Internal Security and Home Affairs | 5,030,000,000.00 | 5,030,000,000.00 | 982,097,278.92 | 1,779,816,271.82 | 35.4% | 3,250,183,728.18 |
| **012500000000** | **Governor's Office (Head of Civil Service of the State (HOCSS))** | **25,415,301,249.44** | **32,215,301,249.44** | **877,060,857.61** | **2,893,477,724.10** | **9.0%** | **29,321,823,525.34** |
| 012500100100 | Office of the Head of Civil Service of the State (HOCSS) | 3,300,000,000.00 | 10,100,000,000.00 | 859,489,757.61 | 2,815,988,162.50 | 27.9% | 7,284,011,837.50 |
| 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 | 16,181,600.00 | 16,181,600.00 | 5.2% | 295,271,216.00 |
| 012500300100 | Department of Human Capital Development | 200,000,000.00 | 200,000,000.00 | 1,389,500.00 | 1,389,500.00 | 0.7% | 198,610,500.00 |
| 012500600100 | Katsina State Pension Commission | 21,553,848,433.44 | 21,553,848,433.44 | - | 59,918,461.60 | 0.3% | 21,493,929,971.84 |
| **014000000000** | **Auditor-General** | **371,574,177.28** | **371,574,177.28** | **49,327,200.00** | **49,327,200.00** | **13.3%** | **322,246,977.28** |
| 014000200100 | Office of the Auditor-General for Local Government | 95,769,700.00 | 95,769,700.00 | 49,327,200.00 | 49,327,200.00 | 51.5% | 46,442,500.00 |
| 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** | **11,084,000.00** | **80,810,924.52** | **39.8%** | **122,189,075.48** |
| 014700100100 | Civil Service Commission | 203,000,000.00 | 203,000,000.00 | 11,084,000.00 | 80,810,924.52 | 39.8% | 122,189,075.48 |
| **014800000000** | **State Independent Electoral Commission** | **300,000,000.00** | **50,000,000.00** | **-** | **-** | **0.0%** | **50,000,000.00** |
| 014800100100 | State Independent Electoral Commission | 300,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| **014900000000** | **Local Government Service Commission** | **421,958,247.12** | **421,958,247.12** | **210,979,123.59** | **210,979,123.59** | **50.0%** | **210,979,123.53** |
| 014900100100 | Local Government Service Commission | 421,958,247.12 | 421,958,247.12 | 210,979,123.59 | 210,979,123.59 | 50.0% | 210,979,123.53 |
| **016100000000** | **Secretary to the Government of the State (SGS)** | **9,200,000,000.00** | **9,200,000,000.00** | **2,493,253,271.25** | **7,160,601,845.75** | **77.8%** | **2,039,398,154.25** |
| 016100100100 | Secretary to the Government of the State (SGS) | 9,200,000,000.00 | 9,200,000,000.00 | 2,493,253,271.25 | 7,160,601,845.75 | 77.8% | 2,039,398,154.25 |
| **016300000000** | **Ministry of Religious Affairs** | **39,929,144,856.36** | **39,629,144,856.36** | **15,483,735,152.49** | **17,121,984,215.49** | **43.2%** | **22,507,160,640.87** |
| 016300100100 | Ministry of Religious Affairs | 8,728,333,333.33 | 8,728,333,333.33 | 289,902,360.00 | 1,376,584,010.00 | 15.8% | 7,351,749,323.33 |
| 016300200100 | Arabic and Islamic Education Bureau | 748,911,273.88 | 448,911,273.88 | 30,000,000.00 | 50,176,913.00 | 11.2% | 398,734,360.88 |
| 016300300100 | Pilgrims Welfare Board | 16,877,133,582.49 | 16,877,133,582.49 | 15,135,116,478.49 | 15,135,116,478.49 | 89.7% | 1,742,017,104.00 |
| 016300400100 | Katsina State Hisbah Board | 528,333,333.33 | 528,333,333.33 | 3,500,000.00 | 5,500,000.00 | 1.0% | 522,833,333.33 |
| 016300500100 | Katsina State Zakat and Endowment Board | 9,713,100,000.00 | 9,713,100,000.00 | 17,319,738.00 | 541,259,738.00 | 5.6% | 9,171,840,262.00 |
| 016300600100 | Office of the Special Adviser on Out of School Children and Quranic Education | 3,333,333,333.33 | 3,333,333,333.33 | 7,896,576.00 | 13,347,076.00 | 0.4% | 3,319,986,257.33 |
| **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 Q3 - Capital Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **020000000000** | **ECONOMIC SECTOR** | **311,324,721,026.77** | **309,379,721,026.77** | **47,578,755,149.83** | **118,855,584,364.25** | **38.4%** | **190,524,136,662.52** |
| **021500000000** | **Ministry of Agriculture and Natural Resources** | **74,161,128,115.88** | **46,040,878,253.81** | **9,424,742,724.30** | **22,188,527,022.06** | **48.2%** | **23,852,351,231.75** |
| 021500100100 | Ministry of Agriculture and Natural Resources | 9,595,000,000.00 | 2,845,000,000.00 | 127,086,496.25 | 222,390,596.25 | 7.8% | 2,622,609,403.75 |
| 021511600100 | Irrigation Board | 6,652,000,000.00 | 7,227,000,000.00 | 304,021,237.29 | 783,584,935.05 | 10.8% | 6,443,415,064.95 |
| 021511000100 | Katsina Farmers Supply Company | 21,267,400,000.00 | 21,267,400,000.00 | 8,649,505,000.00 | 20,504,384,000.00 | 96.4% | 763,016,000.00 |
| 021511400100 | Katsina State Agricultural and Rural Development Authority (KTARDA) | 4,235,189,170.00 | 4,235,189,170.00 | 31,600,000.00 | 303,917,500.00 | 7.2% | 3,931,271,670.00 |
| 021511500100 | Ministry of Livestock Development | 32,411,538,945.88 | 10,466,289,083.81 | 312,529,990.76 | 374,249,990.76 | 3.6% | 10,092,039,093.05 |
| **022000000000** | **Ministry of Finance** | **28,176,942,897.80** | **37,758,139,285.74** | **6,455,350,356.12** | **11,437,191,544.76** | **30.3%** | **26,320,947,740.98** |
| 022000100100 | Ministry of Finance | 13,050,000,000.00 | 8,431,196,387.94 | 1,377,275,596.38 | 4,143,528,559.12 | 49.1% | 4,287,667,828.82 |
| 022000700100 | Office of the Accountant-General | 14,879,942,897.80 | 29,079,942,897.80 | 5,078,074,759.74 | 7,291,662,985.64 | 25.1% | 21,788,279,912.16 |
| 022000200100 | Treasury Single Account (TSA) | 247,000,000.00 | 247,000,000.00 | - | 2,000,000.00 | 0.8% | 245,000,000.00 |
| **023800000000** | **Ministry of Budget and Economic Planning** | **3,185,578,486.35** | **2,985,578,486.35** | **283,729,125.00** | **478,066,332.97** | **16.0%** | **2,507,512,153.38** |
| 023800100100 | Ministry of Budget and Economic Planning | 2,539,778,486.35 | 2,539,778,486.35 | 270,729,125.00 | 465,066,332.97 | 18.3% | 2,074,712,153.38 |
| 023800400100 | Katsina State Bureau of Statistics | 645,800,000.00 | 445,800,000.00 | 13,000,000.00 | 13,000,000.00 | 2.9% | 432,800,000.00 |
| **022200000000** | **Ministry of Commerce, Industry and Tourism** | **12,964,526,610.00** | **7,720,972,860.00** | **128,229,061.00** | **744,302,892.76** | **9.6%** | **6,976,669,967.24** |
| 022200100100 | Ministry of Commerce, Industry and Tourism | 320,000,000.00 | 320,000,000.00 | 7,770,000.00 | 83,849,750.00 | 26.2% | 236,150,250.00 |
| 022200200100 | Investment Promotion Agency | 7,077,699,410.00 | 2,534,145,660.00 | 120,459,061.00 | 331,166,072.76 | 13.1% | 2,202,979,587.24 |
| 022205300100 | Department of Market Development | 5,566,827,200.00 | 4,866,827,200.00 | - | 329,287,070.00 | 6.8% | 4,537,540,130.00 |
| **025000000000** | **Fiscal Responsibility Commission** | **70,000,000.00** | **70,000,000.00** | **-** | **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 | 7.3% | 64,875,150.00 |
| **026000000000** | **Ministry of Lands and Physical Planning** | **6,363,161,810.00** | **6,163,161,810.00** | **3,061,514,884.00** | **4,345,083,169.55** | **70.5%** | **1,818,078,640.45** |
| 026000100100 | Ministry of Lands and Physical Planning | 5,461,111,810.00 | 5,461,111,810.00 | 3,061,514,884.00 | 4,298,979,068.21 | 78.7% | 1,162,132,741.79 |
| 026001000100 | Katsina State Urban and Regional Planning Board (KURPB) | 461,500,000.00 | 261,500,000.00 | - | - | 0.0% | 261,500,000.00 |
| 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 | 12.7% | 316,445,898.66 |
| **023100000000** | **Department of Power and Energy** | **17,002,747,684.74** | **14,702,747,684.74** | **1,337,415,590.89** | **4,122,334,031.09** | **28.0%** | **10,580,413,653.65** |
| 023100100100 | Department of Power and Energy | 1,530,000,000.00 | 1,230,000,000.00 | 325,850,315.70 | 465,230,900.70 | 37.8% | 764,769,099.30 |
| 023100300100 | Rural Electrification Board (REB) | 15,472,747,684.74 | 13,472,747,684.74 | 1,011,565,275.19 | 3,657,103,130.39 | 27.1% | 9,815,644,554.35 |
| **023400000000** | **Ministry of Works, Housing and Transport** | **107,515,242,509.91** | **133,352,849,734.04** | **11,405,049,879.23** | **51,523,394,926.35** | **38.6%** | **81,829,454,807.69** |
| 023400100100 | Ministry of Works, Housing and Transport | 78,581,036,331.61 | 108,418,643,555.74 | 11,058,663,287.25 | 46,408,178,632.92 | 42.8% | 62,010,464,922.82 |
| 023400400100 | Katsina State Road Maintenance Management Agency (KASROMA) | 6,434,206,178.30 | 6,434,206,178.30 | 214,932,031.63 | 475,361,639.29 | 7.4% | 5,958,844,539.01 |
| 023400500100 | Katsina State Housing Authority | 22,500,000,000.00 | 18,500,000,000.00 | 131,454,560.35 | 4,639,854,654.14 | 25.1% | 13,860,145,345.86 |
| **025200000000** | **Ministry of Water Resources** | **61,885,392,912.09** | **60,585,392,912.09** | **15,482,723,529.29** | **24,011,559,594.71** | **39.6%** | **36,573,833,317.38** |
| 025200100100 | Ministry of Water Resources | 8,944,058,872.09 | 7,644,058,872.09 | 551,466,854.76 | 2,601,293,525.39 | 34.0% | 5,042,765,346.70 |
| 025200200100 | Katsina State Water Board | 46,441,334,040.00 | 46,441,334,040.00 | 12,305,058,901.16 | 16,524,326,426.43 | 35.6% | 29,917,007,613.57 |
| 025210300100 | Rural Water Supply and Sanitation Agency (RUWASSA) | 1,983,665,960.00 | 1,983,665,960.00 | 620,004,760.00 | 667,290,805.00 | 33.6% | 1,316,375,155.00 |
| 025210400100 | Small Town Water and Sanitation Agency | 4,516,334,040.00 | 4,516,334,040.00 | 2,006,193,013.37 | 4,218,648,837.89 | 93.4% | 297,685,202.11 |
| **030000000000** | **LAW & JUSTICE SECTOR** | **2,726,409,500.00** | **2,726,409,500.00** | **204,483,154.44** | **1,206,659,437.79** | **44.3%** | **1,519,750,062.21** |
| **031800000000** | **Judicial Service Commission** | **2,106,409,500.00** | **2,106,409,500.00** | **200,483,154.44** | **1,004,099,437.79** | **47.7%** | **1,102,310,062.21** |
| 031801100100 | Judicial Service Commission | 38,800,000.00 | 38,800,000.00 | - | 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 | 41,134,146.62 | 539,276,744.02 | 45.9% | 634,641,255.98 |
| 031805300100 | Sharia Court of Appeal | 698,691,500.00 | 698,691,500.00 | 159,349,007.82 | 349,689,818.77 | 50.0% | 349,001,681.23 |
| 031805400100 | Sharia Commission | 195,000,000.00 | 195,000,000.00 | - | 93,682,875.00 | 48.0% | 101,317,125.00 |
| **032600000000** | **Ministry of Justice** | **620,000,000.00** | **620,000,000.00** | **4,000,000.00** | **202,560,000.00** | **32.7%** | **417,440,000.00** |
| 032600100100 | Ministry of Justice | 465,000,000.00 | 465,000,000.00 | - | 193,660,000.00 | 41.6% | 271,340,000.00 |
| 032600200100 | Katsina State Anti-Corruption Commission | 155,000,000.00 | 155,000,000.00 | 4,000,000.00 | 8,900,000.00 | 5.7% | 146,100,000.00 |

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **050000000000** | **SOCIAL SECTOR** | **281,316,582,797.15** | **266,221,582,797.15** | **38,281,506,732.79** | **85,655,930,119.35** | **32.2%** | **180,565,652,677.80** |
| **051400000000** | **Ministry of Women Affairs** | **11,703,369,000.00** | **11,203,369,000.00** | **433,091,666.82** | **917,270,319.24** | **8.2%** | **10,286,098,680.76** |
| 051400100100 | Ministry of Women Affairs | 11,042,900,000.00 | 10,542,900,000.00 | 196,596,666.82 | 561,347,319.24 | 5.3% | 9,981,552,680.76 |
| 051400200100 | Department of Girl Child Education and Child Development | 660,469,000.00 | 660,469,000.00 | 236,495,000.00 | 355,923,000.00 | 53.9% | 304,546,000.00 |
| **051700000000** | **Ministry of Basic and Secondary Education** | **100,535,767,902.39** | **85,869,571,514.46** | **25,435,111,433.98** | **52,950,127,192.84** | **61.7%** | **32,919,444,321.62** |
| 051700100100 | Ministry of Basic and Secondary Education | 83,068,241,880.73 | 71,902,045,492.80 | 22,321,080,317.96 | 46,383,062,423.72 | 64.5% | 25,518,983,069.08 |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 14,410,000,000.00 | 10,910,000,000.00 | 2,774,549,145.96 | 6,092,704,791.72 | 55.8% | 4,817,295,208.28 |
| 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 | 339,481,970.06 | 472,079,977.40 | 19.1% | 2,004,301,944.26 |
| 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** | **14,743,190,702.55** | **2,210,126,946.62** | **4,856,649,508.52** | **32.9%** | **9,886,541,194.03** |
| 056700100100 | Ministry of Higher, Technical and Vocational Education | 4,150,200,000.00 | 3,940,200,000.00 | 105,121,036.22 | 2,123,351,655.57 | 53.9% | 1,816,848,344.43 |
| 056701700100 | Yusufu Bala Usman College of Education and Legal Studies, Daura | 887,550,864.62 | 622,856,798.73 | 10,000,000.00 | 16,850,000.00 | 2.7% | 606,006,798.73 |
| 056701800100 | Hassan Usman Katsina Polytechnic | 469,000,000.00 | 414,000,000.00 | 53,210,000.00 | 105,150,264.58 | 25.4% | 308,849,735.42 |
| 056701900100 | Isa Kaita College of Education, Dutsin-Ma | 1,050,000,000.00 | 1,050,000,000.00 | 57,182,896.00 | 57,182,896.00 | 5.4% | 992,817,104.00 |
| 056702100100 | Umaru Musa Yaradua University, Katsina | 2,328,007,100.00 | 1,963,897,553.82 | 917,792,902.40 | 917,792,902.40 | 46.7% | 1,046,104,651.42 |
| 056705600100 | Katsina State Scholarship Board | 9,157,000,000.00 | 6,157,000,000.00 | 970,194,430.00 | 1,539,696,107.97 | 25.0% | 4,617,303,892.03 |
| 056700700100 | Katsina State Institute of Technology and Management (KTSITM) | 595,236,350.00 | 595,236,350.00 | 96,625,682.00 | 96,625,682.00 | 16.2% | 498,610,668.00 |
| **056800000000** | **Ministry for Rural and Social Development** | **39,881,366,500.00** | **38,499,735,494.00** | **402,328,695.00** | **3,588,764,972.16** | **9.3%** | **34,910,970,521.84** |
| 056800100100 | Ministry for Rural and Social Development | 34,881,366,500.00 | 34,881,366,500.00 | 402,328,695.00 | 3,549,787,186.16 | 10.2% | 31,331,579,313.84 |
| 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 | 2,618,368,994.00 | - | 38,977,786.00 | 1.5% | 2,579,391,208.00 |
| **052100000000** | **Ministry of Health** | **47,739,714,071.86** | **49,986,345,077.86** | **5,243,987,374.43** | **14,839,950,722.54** | **29.7%** | **35,146,394,355.32** |
| 052100100100 | Ministry of Health | 30,313,596,888.82 | 32,560,227,894.82 | 1,804,420,638.66 | 8,580,526,136.38 | 26.4% | 23,979,701,758.44 |
| 052100200100 | Contributory Health Care Management Agency | 4,493,416,278.33 | 4,493,416,278.33 | - | 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 | 3,009,489,949.18 | 4,939,690,632.08 | 53.6% | 4,272,307,283.92 |
| 052110400100 | College of Nursing and Midwifery | 686,695,471.00 | 686,695,471.00 | 105,049,532.25 | 207,424,854.39 | 30.2% | 479,270,616.61 |
| 052110600100 | College of Health Sciences | 868,300,000.00 | 868,300,000.00 | 113,987,254.34 | 177,361,691.94 | 20.4% | 690,938,308.06 |
| 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 | 160,000,000.00 | 535,000,000.00 | 30.6% | 1,215,000,000.00 |
| 052111600100 | Katsina State Agency for the Control of AIDS (KATSACA) | 212,500,000.00 | 212,500,000.00 | 51,040,000.00 | 81,536,000.00 | 38.4% | 130,964,000.00 |
| **053500000000** | **Ministry of Environment** | **53,361,123,040.00** | **56,461,123,040.00** | **3,250,615,400.32** | **6,390,835,023.47** | **11.3%** | **50,070,288,016.53** |
| 053500100100 | Ministry of Environment | 37,550,600,000.00 | 37,550,600,000.00 | 3,004,423,900.32 | 5,758,818,023.47 | 15.3% | 31,791,781,976.53 |
| 053500200100 | Katsina State Erosion and Watershed Management Agency (KEWMA) | 10,925,000,000.00 | 9,925,000,000.00 | 4,000,000.00 | 4,000,000.00 | 0.0% | 9,921,000,000.00 |
| 053501600100 | State Environmental Protection and Sanitation Agency (SEPA) | 984,523,040.00 | 984,523,040.00 | 98,691,500.00 | 234,232,500.00 | 23.8% | 750,290,540.00 |
| 053500300100 | Department of Climate Change | 3,901,000,000.00 | 8,001,000,000.00 | 143,500,000.00 | 393,784,500.00 | 4.9% | 7,607,215,500.00 |
| **055100000000** | **Ministry for Local Government and Emirate Affairs** | **594,389,477.28** | **594,389,477.28** | **36,651,317.46** | **99,998,736.38** | **16.8%** | **494,390,740.90** |
| 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 | 36,651,317.46 | 99,998,736.38 | 19.8% | 405,001,263.62 |
| **053900000000** | **Ministry of Youth and Sports Development** | **8,863,858,491.00** | **8,863,858,491.00** | **1,269,593,898.16** | **2,012,333,644.20** | **22.7%** | **6,851,524,846.80** |
| 053900100100 | Ministry of Youth and Sports Development | 4,626,858,491.00 | 4,626,858,491.00 | 646,268,898.16 | 1,193,111,144.20 | 25.8% | 3,433,747,346.80 |
| 053900300100 | Katsina State Sports Council | 437,000,000.00 | 437,000,000.00 | 144,807,500.00 | 243,460,800.00 | 55.7% | 193,539,200.00 |
| 053900400100 | State Emergency Management Agency (SEMA) | 3,800,000,000.00 | 3,800,000,000.00 | 478,517,500.00 | 575,761,700.00 | 15.2% | 3,224,238,300.00 |

## Table 8: Other Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Other Expenditure* | *44,916,788,205.31* | *55,000,552,629.75* | *15,294,506,567.63* | *38,899,803,704.75* | *70.7%* | *16,100,748,925.00* |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **5,117,541,205.48** | **4,781,305,629.92** | **865,612,523.77** | **2,424,627,082.78** | **50.7%** | **2,356,678,547.14** |
| **011200000000** | **Katsina State House of Assembly** | **170,000,000.00** | **170,000,000.00** | **42,500,000.01** | **113,333,332.68** | **66.7%** | **56,666,667.32** |
| 011200300100 | Katsina State House of Assembly | 170,000,000.00 | 170,000,000.00 | 42,500,000.01 | 113,333,332.68 | 66.7% | 56,666,667.32 |
| **012300000000** | **Ministry of Information and Culture** | **395,985,525.00** | **395,985,525.00** | **66,825,585.76** | **66,825,585.76** | **16.9%** | **329,159,939.24** |
| 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 | 2,200,000.00 | 2,200,000.00 | 2.5% | 85,800,000.00 |
| 012300400100 | Katsina State Radio | 300,000,000.00 | 300,000,000.00 | 62,865,585.76 | 62,865,585.76 | 21.0% | 237,134,414.24 |
| 012301500100 | History and Culture Bureau | 7,585,525.00 | 7,585,525.00 | 1,760,000.00 | 1,760,000.00 | 23.2% | 5,825,525.00 |
| **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** | **700,000.00** | **900,000.00** | **0.1%** | **690,851,680.48** |
| 012500500100 | Department of Establishment, Pension and Training | 1,200,000.00 | 1,200,000.00 | 700,000.00 | 900,000.00 | 75.0% | 300,000.00 |
| 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** | **3,516,168,424.44** | **755,586,938.00** | **2,243,568,164.34** | **63.8%** | **1,272,600,260.10** |
| 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 | 3,488,839,424.44 | 755,586,938.00 | 2,243,568,164.34 | 64.3% | 1,245,271,260.10 |
| **020000000000** | **ECONOMIC SECTOR** | **32,097,639,035.33** | **42,517,639,035.33** | **11,859,488,585.59** | **32,819,008,866.58** | **77.2%** | **9,698,630,168.75** |
| **022000000000** | **Ministry of Finance** | **25,287,679,083.64** | **35,707,679,083.64** | **10,132,835,028.61** | **27,677,661,557.97** | **77.5%** | **8,030,017,525.67** |
| 022000700100 | Office of the Accountant-General | 21,172,679,083.64 | 31,592,679,083.64 | 9,343,893,035.68 | 25,168,361,961.98 | 79.7% | 6,424,317,121.66 |
| 022000800100 | Katsina State Internal Revenue Service (KTIRS) | 4,115,000,000.00 | 4,115,000,000.00 | 788,941,992.93 | 2,509,299,595.99 | 61.0% | 1,605,700,404.01 |
| **023800000000** | **Ministry of Budget and Economic Planning** | **15,000,000.00** | **15,000,000.00** | **8,682,000.00** | **8,682,000.00** | **57.9%** | **6,318,000.00** |
| 023800100100 | Ministry of Budget and Economic Planning | 15,000,000.00 | 15,000,000.00 | 8,682,000.00 | 8,682,000.00 | 57.9% | 6,318,000.00 |
| **026000000000** | **Ministry of Lands and Physical Planning** | **260,000,000.00** | **260,000,000.00** | **-** | **-** | **0.0%** | **260,000,000.00** |
| 026001000100 | Katsina State Urban and Regional Planning Board (KURPB) | 260,000,000.00 | 260,000,000.00 | - | - | 0.0% | 260,000,000.00 |
| **022700000000** | **Department of Labour and Productivity** | **15,000,000.00** | **15,000,000.00** | **15,000,000.00** | **15,000,000.00** | **100.0%** | **-** |
| 022700100100 | Department of Labour and Productivity | 15,000,000.00 | 15,000,000.00 | 15,000,000.00 | 15,000,000.00 | 100.0% | - |
| **023400000000** | **Ministry of Works, Housing and Transport** | **5,764,369,212.69** | **5,764,369,212.69** | **1,702,971,556.98** | **4,674,536,813.34** | **81.1%** | **1,089,832,399.35** |
| 023400100100 | Ministry of Works, Housing and Transport | 8,000,000.00 | 8,000,000.00 | 999,999.00 | 2,999,997.00 | 37.5% | 5,000,003.00 |
| 023400200100 | Katsina State Transport Authority (KTSTA) | 5,539,369,212.69 | 5,539,369,212.69 | 1,605,389,099.64 | 4,574,954,358.00 | 82.6% | 964,414,854.69 |
| 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 | 96,582,458.34 | 96,582,458.34 | 48.3% | 103,417,541.66 |
| **025200000000** | **Ministry of Water Resources** | **755,590,739.00** | **755,590,739.00** | **-** | **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 | 58.6% | 312,462,243.73 |
| **030000000000** | **LAW & JUSTICE SECTOR** | **15,290,000.00** | **15,290,000.00** | **614,250.00** | **11,842,750.00** | **77.5%** | **3,447,250.00** |
| **032600000000** | **Ministry of Justice** | **15,290,000.00** | **15,290,000.00** | **614,250.00** | **11,842,750.00** | **77.5%** | **3,447,250.00** |
| 032600100100 | Ministry of Justice | 15,290,000.00 | 15,290,000.00 | 614,250.00 | 11,842,750.00 | 77.5% | 3,447,250.00 |
| **050000000000** | **SOCIAL SECTOR** | **7,686,317,964.50** | **7,686,317,964.50** | **2,568,791,208.27** | **3,644,325,005.39** | **47.4%** | **4,041,992,959.11** |
| **051700000000** | **Ministry of Basic and Secondary Education** | **766,450,000.00** | **766,450,000.00** | **155,886,016.00** | **260,144,108.00** | **33.9%** | **506,305,892.00** |
| 051700100100 | Ministry of Basic and Secondary Education | 600,000,000.00 | 600,000,000.00 | 142,158,272.00 | 241,397,894.00 | 40.2% | 358,602,106.00 |
| 051705300100 | Science and Technical Education Board | 81,450,000.00 | 81,450,000.00 | 13,727,744.00 | 18,746,214.00 | 23.0% | 62,703,786.00 |
| 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** | **182,589,374.04** | **969,002,095.10** | **46.0%** | **1,137,580,335.90** |
| 056700100100 | Ministry of Higher, Technical and Vocational Education | 6,615,000.00 | 6,615,000.00 | 1,653,750.00 | 4,961,250.00 | 75.0% | 1,653,750.00 |
| 056701700100 | Yusufu Bala Usman College of Education and Legal Studies, Daura | 120,000,000.00 | 120,000,000.00 | 29,812,509.36 | 29,812,509.36 | 24.8% | 90,187,490.64 |
| 056701800100 | Hassan Usman Katsina Polytechnic | 322,411,631.00 | 322,411,631.00 | 35,756,937.74 | 83,128,610.00 | 25.8% | 239,283,021.00 |
| 056701900100 | Isa Kaita College of Education, Dutsin-Ma | 399,928,800.00 | 399,928,800.00 | 17,499,999.94 | 17,499,999.94 | 4.4% | 382,428,800.06 |
| 056702100100 | Umaru Musa Yaradua University, Katsina | 1,093,000,000.00 | 1,093,000,000.00 | - | 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 | 97,866,177.00 | 97,866,177.00 | 66.7% | 48,804,823.00 |
| **056800000000** | **Ministry for Rural and Social Development** | **1,200,000.00** | **1,200,000.00** | **300,000.00** | **900,000.00** | **75.0%** | **300,000.00** |
| 056800100100 | Ministry for Rural and Social Development | 1,200,000.00 | 1,200,000.00 | 300,000.00 | 900,000.00 | 75.0% | 300,000.00 |
| **052100000000** | **Ministry of Health** | **4,447,344,200.50** | **4,447,344,200.50** | **2,131,011,704.98** | **2,209,767,945.04** | **49.7%** | **2,237,576,255.46** |
| 052100200100 | Contributory Health Care Management Agency | 152,000,000.00 | 152,000,000.00 | - | 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 | 803,458,949.24 | 803,458,949.24 | 66.3% | 408,328,511.26 |
| 052110200100 | Hospital Services Management Board (HSMB) | 2,730,000,000.00 | 2,730,000,000.00 | 1,128,416,204.59 | 1,132,546,204.59 | 41.5% | 1,597,453,795.41 |
| 052110400100 | College of Nursing and Midwifery | 92,471,740.00 | 92,471,740.00 | 20,009,678.00 | 42,004,413.00 | 45.4% | 50,467,327.00 |
| 052110600100 | College of Health Sciences | 109,585,000.00 | 109,585,000.00 | 16,237,950.26 | 18,869,455.32 | 17.2% | 90,715,544.68 |
| 052111400100 | Drugs and Medical Supply Agency | 151,500,000.00 | 151,500,000.00 | 162,888,922.89 | 162,888,922.89 | 107.5% | - 11,388,922.89 |
| **053500000000** | **Ministry of Environment** | **38,933,333.00** | **38,933,333.00** | **7,000,795.25** | **7,546,573.25** | **19.4%** | **31,386,759.75** |
| 053501600100 | State Environmental Protection and Sanitation Agency (SEPA) | 38,933,333.00 | 38,933,333.00 | 7,000,795.25 | 7,546,573.25 | 19.4% | 31,386,759.75 |
| **055100000000** | **Ministry for Local Government and Emirate Affairs** | **5,808,000.00** | **5,808,000.00** | **960,000.00** | **2,880,000.00** | **49.6%** | **2,928,000.00** |
| 055100300100 | Department of Community Development | 5,808,000.00 | 5,808,000.00 | 960,000.00 | 2,880,000.00 | 49.6% | 2,928,000.00 |
| **053900000000** | **Ministry of Youth and Sports Development** | **320,000,000.00** | **320,000,000.00** | **91,043,318.00** | **194,084,284.00** | **60.7%** | **125,915,716.00** |
| 053900100100 | Ministry of Youth and Sports Development | 300,000,000.00 | 300,000,000.00 | 87,793,698.00 | 190,834,664.00 | 63.6% | 109,165,336.00 |
| 053900300100 | Katsina State Sports Council | 20,000,000.00 | 20,000,000.00 | 3,249,620.00 | 3,249,620.00 | 16.2% | 16,750,380.00 |

## 2.D Expenditure by Economic Classification

### Table 9: Total Expenditure by Economic Classification

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | **Total Expenditure** | **897,865,078,282.05** | **897,843,053,282.05** | **154,276,843,662.79** | **361,722,773,887.45** | **40.3%** | **536,120,279,394.60** |
| ***2*** | ***EXPENDITURES*** | ***171,563,514,283.91*** | ***188,790,253,708.35*** | ***42,520,054,201.19*** | ***116,233,582,646.03*** | ***61.6%*** | ***72,556,671,062.32*** |
| ***21*** | ***PERSONNEL COST*** | ***76,821,443,653.75*** | ***76,799,418,653.75*** | ***14,712,467,369.50*** | ***45,827,516,091.68*** | ***59.7%*** | ***30,971,902,562.07*** |
| **2101** | **SALARY** | ***55,502,712,775.37*** | ***55,442,387,775.37*** | ***12,012,473,736.92*** | ***35,126,020,851.69*** | ***63.4%*** | ***20,316,366,923.68*** |
| **210101** | **SALARIES AND WAGES** | **55,502,712,775.37** | **55,442,387,775.37** | **12,012,473,736.92** | **35,126,020,851.69** | **63.4%** | **20,316,366,923.68** |
| 21010101 | SALARY | 45,724,266,294.78 | 46,436,958,502.60 | 11,282,549,429.36 | 32,821,842,574.63 | 70.7% | 13,615,115,927.98 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 3,184,472,415.65 | 3,396,115,626.94 | 622,547,611.79 | 1,927,024,417.90 | 56.7% | 1,469,091,209.04 |
| 21010104 | WAGES OF ADHOC STAFF | 548,426,952.00 | 573,826,952.00 | 103,300,844.80 | 373,078,008.20 | 65.0% | 200,748,943.80 |
| 21010106 | SALARY FOR NEW RECRUITMENT | 6,045,547,112.94 | 5,035,486,693.83 | 4,075,850.97 | 4,075,850.97 | 0.1% | 5,031,410,842.86 |
| **2102** | **ALLOWANCES AND SOCIAL CONTRIBUTION** | ***2,899,041,705.08*** | ***2,937,341,705.08*** | ***186,456,492.16*** | ***1,448,157,067.71*** | ***49.3%*** | ***1,489,184,637.38*** |
| **210201** | **ALLOWANCES** | **2,482,728,135.08** | **2,521,028,135.08** | **107,456,493.16** | **1,211,157,070.71** | **48.0%** | **1,309,871,064.38** |
| 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 | 8,420,000.00 | 84,460,000.00 | 86.3% | 13,364,000.00 |
| 21020111 | FRIDAY IMAMS ALLOWANCES | 9,600,000.00 | 10,900,000.00 | 1,600,000.00 | 7,200,000.00 | 66.1% | 3,700,000.00 |
| 21020112 | EARNED ACADEMIC ALLOWANCES | 867,937,790.87 | 867,937,790.87 | - | 433,968,895.44 | 50.0% | 433,968,895.44 |
| 21020113 | FACILITATORS/INSTRUCTORS/TRAINERS ALLOWANCES | 162,204,000.00 | 174,204,000.00 | 24,518,760.00 | 113,638,418.00 | 65.2% | 60,565,582.00 |
| 21020114 | STUDENTS ALLOWANCES | 632,835,784.21 | 632,835,784.21 | 25,005,933.30 | 430,874,325.65 | 68.1% | 201,961,458.56 |
| 21020115 | INTERNSHIP ALLOWANCES | 600,000,000.00 | 600,000,000.00 | 35,487,799.86 | 85,107,431.62 | 14.2% | 514,892,568.38 |
| 21020116 | PART TIME ALLOWANCES | 59,176,560.00 | 84,176,560.00 | 12,424,000.00 | 55,908,000.00 | 66.4% | 28,268,560.00 |
| **210202** | **SOCIAL CONTRIBUTIONS** | **416,313,570.00** | **416,313,570.00** | **78,999,999.00** | **236,999,997.00** | **56.9%** | **179,313,573.00** |
| 21020207 | 2.5% CRF CONTRIBUTION TO LGAs PENSION | 416,313,570.00 | 416,313,570.00 | 78,999,999.00 | 236,999,997.00 | 56.9% | 179,313,573.00 |
| **2103** | **SOCIAL BENEFITS** | ***18,419,689,173.30*** | ***18,419,689,173.30*** | ***2,513,537,140.42*** | ***9,253,338,172.28*** | ***50.2%*** | ***9,166,351,001.02*** |
| **210301** | **SOCIAL BENEFITS** | **18,419,689,173.30** | **18,419,689,173.30** | **2,513,537,140.42** | **9,253,338,172.28** | **50.2%** | **9,166,351,001.02** |
| 21030101 | GRATUITY | 6,869,689,173.30 | 6,869,689,173.30 | - | 2,060,604,588.49 | 30.0% | 4,809,084,584.81 |
| 21030102 | PENSION | 11,500,000,000.00 | 11,500,000,000.00 | 2,513,537,140.42 | 7,192,733,583.79 | 62.5% | 4,307,266,416.21 |
| 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*** | ***111,990,835,054.60*** | ***27,807,586,831.69*** | ***70,406,066,554.35*** | ***62.9%*** | ***41,584,768,500.25*** |
| **2202** | **OVERHEAD COST** | ***49,825,282,424.85*** | ***56,990,282,424.85*** | ***12,513,080,264.06*** | ***31,506,262,849.60*** | ***55.3%*** | ***25,484,019,575.25*** |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | **5,369,271,991.40** | **5,351,121,068.56** | **1,365,754,961.52** | **2,976,071,179.64** | **55.6%** | **2,375,049,888.92** |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 115,448,097.40 | 115,448,097.40 | 16,752,887.64 | 47,748,329.64 | 41.4% | 67,699,767.76 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 494,123,894.00 | 493,543,902.00 | 93,089,225.28 | 286,224,337.89 | 58.0% | 207,319,564.11 |
| 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 609,700,000.00 | 669,700,000.00 | 228,982,120.00 | 238,717,720.00 | 35.6% | 430,982,280.00 |
| 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 1,070,000,000.00 | 1,190,000,000.00 | 495,739,905.00 | 549,060,335.00 | 46.1% | 640,939,665.00 |
| 22020105 | LOCAL TRAVEL & TRANSPORT: H.E. | 1,900,000,000.00 | 2,030,000,000.00 | 312,004,248.60 | 1,161,880,970.11 | 57.2% | 868,119,029.89 |
| 22020106 | INTERNATIONAL TRAVEL & TRANSPORT: H.E. | 1,150,000,000.00 | 822,429,069.16 | 213,378,450.00 | 677,148,562.00 | 82.3% | 145,280,507.16 |
| 22020107 | STUDENT EXCHANGE TRAVELLING EXPENSES | 30,000,000.00 | 30,000,000.00 | 5,808,125.00 | 15,290,925.00 | 51.0% | 14,709,075.00 |
| **220202** | **UTILITIES - GENERAL** | **2,433,215,956.00** | **2,431,903,156.00** | **1,218,825,229.56** | **2,037,484,089.51** | **83.8%** | **394,419,066.49** |
| 22020201 | ELECTRICITY CHARGES | 2,271,400,000.00 | 2,271,400,000.00 | 1,189,288,643.57 | 1,948,482,693.20 | 85.8% | 322,917,306.80 |
| 22020202 | TELEPHONE CHARGES | 3,212,648.00 | 3,212,648.00 | 590,163.00 | 1,770,489.00 | 55.1% | 1,442,159.00 |
| 22020203 | INTERNET ACCESS CHARGES | 58,266,308.00 | 56,953,508.00 | 6,297,922.99 | 19,285,407.31 | 33.9% | 37,668,100.69 |
| 22020204 | DSTV SUBSCRIPTION CHARGES | 960,000.00 | 960,000.00 | 135,000.00 | 405,000.00 | 42.2% | 555,000.00 |
| 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 | 40,500.00 | 75.0% | 13,500.00 |
| 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 | 67,500,000.00 | 75.0% | 22,500,000.00 |

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | **4,390,691,255.19** | **4,405,591,686.98** | **1,254,784,588.32** | **2,257,111,583.87** | **51.2%** | **2,148,480,103.11** |
| 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,438,006,305.40 | 1,439,506,305.40 | 79,976,624.99 | 273,528,106.97 | 19.0% | 1,165,978,198.43 |
| 22020302 | BOOKS | 6,958,612.00 | 6,958,612.00 | 4,204,354.17 | 4,933,660.17 | 70.9% | 2,024,951.83 |
| 22020303 | NEWSPAPERS | 3,575,364.00 | 3,575,364.00 | 47,721.00 | 528,723.00 | 14.8% | 3,046,641.00 |
| 22020304 | MAGAZINES & PERIODICALS | 9,461,388.00 | 9,461,388.00 | 2,156,597.01 | 6,469,791.00 | 68.4% | 2,991,597.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 127,158,010.68 | 127,158,010.68 | 19,345,000.00 | 72,711,499.98 | 57.2% | 54,446,510.70 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 22,000,000.00 | 22,000,000.00 | 12,237,500.99 | 13,487,500.97 | 61.3% | 8,512,499.03 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 272,089,692.00 | 272,089,692.00 | 53,394,942.99 | 115,505,371.97 | 42.5% | 156,584,320.03 |
| 22020308 | FIELD & CAMPING MATERIALS SUPPLIES | 440,988.00 | 440,988.00 | 110,247.00 | 330,741.00 | 75.0% | 110,247.00 |
| 22020309 | UNIFORMS/ROBES & OTHER CLOTHING | 275,129,085.00 | 275,129,085.00 | 13,030,975.00 | 197,012,925.00 | 71.6% | 78,116,160.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 19,452,190.00 | 19,452,190.00 | 4,567,992.00 | 13,703,976.00 | 70.4% | 5,748,214.00 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 2,169,584,620.11 | 2,182,985,051.90 | 1,056,712,633.18 | 1,542,899,287.83 | 70.7% | 640,085,764.07 |
| 22020312 | PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS | 9,000,000.00 | 9,000,000.00 | - | 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 | 8,000,000.00 | 8,000,000.00 | 50.0% | 8,000,000.00 |
| 22020318 | DEMONSTRATION MATERIALS/CONSUMABLES | 4,000,000.00 | 4,000,000.00 | 999,999.99 | 2,999,999.97 | 75.0% | 1,000,000.03 |
| 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** | **4,033,997,765.43** | **753,808,963.45** | **1,984,300,794.72** | **49.2%** | **2,049,696,970.71** |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 636,173,541.00 | 1,035,973,541.00 | 158,168,638.73 | 453,310,613.56 | 43.8% | 582,662,927.44 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 28,726,392.80 | 28,726,392.80 | 6,135,380.32 | 19,317,318.28 | 67.2% | 9,409,074.52 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 268,331,324.00 | 348,001,823.05 | 67,174,402.73 | 199,743,149.13 | 57.4% | 148,258,673.92 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 688,080,009.40 | 688,080,009.40 | 275,187,048.28 | 580,554,150.15 | 84.4% | 107,525,859.25 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 349,597,300.00 | 349,597,300.00 | 12,324,325.02 | 36,972,975.02 | 10.6% | 312,624,324.98 |
| 22020406 | OTHER MAINTENANCE SERVICES | 583,012,136.00 | 592,012,136.00 | 111,646,365.10 | 260,903,412.10 | 44.1% | 331,108,723.90 |
| 22020410 | MAINTENANCE OF STREET LIGHTINGS | 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 | 10,387,347.00 | 31,367,241.00 | 66.2% | 16,015,747.00 |
| 22020414 | MAINTENANCE OF BOREHOLE | 1,545,500.00 | 1,545,500.00 | 385,875.00 | 1,157,625.00 | 74.9% | 387,875.00 |
| 22020415 | MAINTENANCE OF GOVERNMENT BUILDINGS/OTHER STATIONS | 39,410,000.00 | 39,410,000.00 | 3,602,500.00 | 5,807,500.00 | 14.7% | 33,602,500.00 |
| 22020416 | MAINTENANCE OF ZONAL/UNITS/OTHER OFFICES | 63,253,350.00 | 63,253,350.00 | 6,900,837.00 | 17,959,914.00 | 28.4% | 45,293,436.00 |
| 22020417 | MAINTENANCE OF ELECTRICITY/SOLAR SYSTEM | 94,500,000.00 | 94,500,000.00 | 1,125,000.00 | 3,375,000.00 | 3.6% | 91,125,000.00 |
| 22020418 | MAINTENANCE OF LIVESTOCK/FARMS | 6,666,666.66 | 6,666,666.66 | 1,666,666.65 | 4,999,999.95 | 75.0% | 1,666,666.71 |
| 22020419 | MAINTENANCE OF GRAZING ROUTES/RESERVES/PASTURE | 6,799,000.00 | 6,799,000.00 | 1,431,999.99 | 4,295,999.97 | 63.2% | 2,503,000.03 |
| 22020420 | MAINTENANCE OF RECREATIONAL FACILITIES/STADIUM | 7,919,988.00 | 7,919,988.00 | 1,979,997.00 | 5,939,991.00 | 75.0% | 1,979,997.00 |
| 22020421 | MAINTENANCE OF WATER SCHEMES | 7,600,000.00 | 7,600,000.00 | 1,316,666.00 | 4,366,664.00 | 57.5% | 3,233,336.00 |
| 22020423 | JANITORIAL SERVICES | 1,030,000,000.00 | 681,000,000.00 | 92,104,107.63 | 347,413,820.56 | 51.0% | 333,586,179.44 |
| 22020424 | MAINTENANCE OF MEDICAL/LAB EQUIPMENT | 3,300,000.00 | 3,300,000.00 | 750,000.00 | 2,250,000.00 | 68.2% | 1,050,000.00 |
| 22020429 | MANTEINANCE OF SCHOOLS | 6,000,000.00 | 6,000,000.00 | 1,269,897.00 | 3,809,691.00 | 63.5% | 2,190,309.00 |
| 22020430 | MULTI-PURPOSE/WOMEN/YOUTH/TRAINING CENTRES OPERATIONAL COSTS | 1,007,640.00 | 1,007,640.00 | 251,910.00 | 755,730.00 | 75.0% | 251,910.00 |
| 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** | **665,734,761.97** | **1,084,550,981.86** | **35.8%** | **1,942,148,958.96** |
| 22020501 | LOCAL TRAINING | 1,029,207,017.84 | 1,029,207,017.84 | 362,650,089.98 | 472,408,544.73 | 45.9% | 556,798,473.11 |
| 22020502 | INTERNATIONAL TRAINING | 438,280,000.00 | 438,280,000.00 | 123,050,874.00 | 185,399,754.48 | 42.3% | 252,880,245.52 |
| 22020503 | CONFERENCES/SEMINARS & WORKSHOP-LOCAL | 1,463,595,522.98 | 1,463,595,522.98 | 180,033,797.99 | 426,742,682.65 | 29.2% | 1,036,852,840.33 |
| 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 |

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **220206** | **OTHER SERVICES - GENERAL** | **5,636,514,169.14** | **6,056,514,169.14** | **1,210,537,154.84** | **3,560,715,161.84** | **58.8%** | **2,495,799,007.30** |
| 22020601 | SECURITY SERVICES | 957,080,577.14 | 1,157,080,577.14 | 367,770,614.19 | 847,846,804.17 | 73.3% | 309,233,772.97 |
| 22020603 | RESIDENTIAL RENT | 107,520,576.00 | 107,520,576.00 | 30,923,217.01 | 51,666,006.03 | 48.1% | 55,854,569.97 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 4,570,000,000.00 | 4,790,000,000.00 | 811,365,069.64 | 2,659,767,589.64 | 55.5% | 2,130,232,410.36 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 1,913,016.00 | 1,913,016.00 | 478,254.00 | 1,434,762.00 | 75.0% | 478,254.00 |
| **220207** | **CONSULTING & PROFESSIONAL SERVICES - GENERAL** | **2,398,575,741.69** | **2,726,415,725.69** | **276,055,917.81** | **1,029,729,148.08** | **37.8%** | **1,696,686,577.61** |
| 22020701 | FINANCIAL CONSULTING | 74,802,500.00 | 74,802,500.00 | 3,727,500.03 | 11,182,500.07 | 14.9% | 63,619,999.93 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 4,974,986.80 | 4,974,986.80 | 624,999.99 | 1,874,999.66 | 37.7% | 3,099,987.14 |
| 22020703 | LEGAL SERVICES | 703,267,373.55 | 701,027,365.55 | 125,170,947.00 | 326,421,897.00 | 46.6% | 374,605,468.55 |
| 22020707 | AGRICULTURAL CONSULTING | 1,758,484.00 | 1,758,484.00 | 439,620.99 | 1,318,862.97 | 75.0% | 439,621.03 |
| 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 | 30,000,000.00 | 65,821,750.00 | 94.0% | 4,178,250.00 |
| 22020711 | MEDIA RELATION SERVICES | 680,981,034.76 | 1,081,061,026.76 | 33,831,470.00 | 426,092,206.00 | 39.4% | 654,968,820.76 |
| 22020712 | OTHER CONSULTING SERVICES | 553,065,577.25 | 483,065,577.25 | 51,650,449.01 | 130,759,347.01 | 27.1% | 352,306,230.24 |
| 22020713 | GUIDANCE AND COUNSELING SERVICES | 178,713,333.33 | 178,713,333.33 | 7,788,327.32 | 10,364,981.96 | 5.8% | 168,348,351.37 |
| 22020714 | STATE WITNESS & PREROGATIVE OF MERCY | 70,000,000.00 | 70,000,000.00 | 8,399,999.97 | 41,199,999.91 | 58.9% | 28,800,000.09 |
| 22020716 | BUSINESS DEVELOPMENT SERVICES | 35,472,452.00 | 35,472,452.00 | 14,287,603.50 | 14,287,603.50 | 40.3% | 21,184,848.50 |
| 22020717 | EXTERNAL AUDIT SERVICES | 10,540,000.00 | 10,540,000.00 | 135,000.00 | 405,000.00 | 3.8% | 10,135,000.00 |
| **220208** | **FUEL & LUBRICANTS - GENERAL** | **1,527,682,243.80** | **1,650,482,243.80** | **453,873,290.49** | **1,119,950,022.85** | **67.9%** | **530,532,220.95** |
| 22020801 | MOTOR VEHICLE FUEL COST | 1,095,805,992.80 | 1,218,805,992.80 | 377,620,888.99 | 891,481,000.32 | 73.1% | 327,324,992.48 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 5,540,000.00 | 5,540,000.00 | 402,300.00 | 1,206,900.00 | 21.8% | 4,333,100.00 |
| 22020803 | PLANT / GENERATOR FUEL COST | 426,336,251.00 | 426,136,251.00 | 75,850,101.50 | 227,262,122.52 | 53.3% | 198,874,128.48 |
| **220209** | **FINANCIAL CHARGES - GENERAL** | **925,830,636.94** | **575,830,636.94** | **20,000,000.00** | **175,293,593.20** | **30.4%** | **400,537,043.74** |
| 22020902 | INSURANCE PREMIUM | 925,830,636.94 | 575,830,636.94 | 20,000,000.00 | 175,293,593.20 | 30.4% | 400,537,043.74 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | **20,222,273,223.49** | **26,731,726,031.49** | **5,293,705,396.10** | **15,281,056,294.03** | **57.2%** | **11,450,669,737.46** |
| 22021001 | REFRESHMENT & MEALS | 696,400,958.66 | 847,713,758.66 | 85,480,198.12 | 517,924,418.67 | 61.1% | 329,789,339.99 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 378,928,524.00 | 379,898,076.00 | 57,960,398.01 | 149,688,207.35 | 39.4% | 230,209,868.65 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 1,566,912,601.22 | 2,766,843,049.22 | 649,965,408.67 | 1,303,947,683.77 | 47.1% | 1,462,895,365.45 |
| 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 | 1,740,665.99 | 9,805,328.32 | 44.2% | 12,394,671.68 |
| 22021007 | WELFARE PACKAGES | 268,610,372.00 | 268,610,372.00 | 201,501,876.99 | 223,882,054.97 | 83.3% | 44,728,317.03 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 187,884,005.00 | 190,124,013.00 | 74,366,738.50 | 96,225,926.50 | 50.6% | 93,898,086.50 |
| 22021009 | SPORTING ACTIVITIES | 71,792,503.00 | 71,792,503.00 | 2,651,874.00 | 35,539,772.00 | 49.5% | 36,252,731.00 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 12,200,000.00 | 12,200,000.00 | 1,800,000.00 | 10,400,000.00 | 85.2% | 1,800,000.00 |
| 22021011 | RECRUITMENT AND APPOINTMENT (SERVICE WIDE) | 123,017,480.00 | 123,017,480.00 | 13,080,000.00 | 78,505,000.00 | 63.8% | 44,512,480.00 |
| 22021014 | ANNUAL BUDGET EXPENSES & ADMINISTRATION | 270,000,000.00 | 270,000,000.00 | 190,000,000.00 | 260,000,000.00 | 96.3% | 10,000,000.00 |
| 22021020 | ELECTION-LOGISTICS SUPPORT | 940,000,000.00 | 940,000,000.00 | 1,770,500.00 | 18,814,544.00 | 2.0% | 921,185,456.00 |
| 22021042 | RECURRENT ADJUSTMENT | 8,404,200,000.00 | 13,404,200,000.00 | 2,405,138,101.80 | 8,979,109,659.68 | 67.0% | 4,425,090,340.32 |
| 22021048 | ANTI-CORRUPTION OPERATIONAL EXPENSES | 3,600,000.00 | 3,600,000.00 | 2,890,000.00 | 2,890,000.00 | 80.3% | 710,000.00 |
| 22021050 | MEDICAL EXPENSES-INTERNATIONAL | 500,000,000.00 | 500,000,000.00 | 102,039,000.00 | 179,484,718.00 | 35.9% | 320,515,282.00 |
| 22021052 | SPECIAL DAYS/CELEBRATIONS | 454,210,271.40 | 456,600,271.40 | 8,794,124.14 | 346,780,148.03 | 75.9% | 109,820,123.37 |
| 22021053 | STATE GUEST HOTEL ACCOMMODATION | 300,000,000.00 | 297,610,000.00 | 197,235,888.55 | 259,682,636.23 | 87.3% | 37,927,363.77 |
| 22021055 | COMPETITIONS EXPENSES | 32,840,334.00 | 32,840,334.00 | 2,775,400.00 | 16,306,200.00 | 49.7% | 16,534,134.00 |
| 22021056 | SCHOOLS EXAMINATION EXPENSES | 8,000,000.00 | 8,000,000.00 | - | 6,250,000.00 | 78.1% | 1,750,000.00 |
| 22021058 | CONFLICT/DISPUTE MANAGEMENT | 80,000,000.00 | 80,000,000.00 | 20,000,000.01 | 53,333,332.68 | 66.7% | 26,666,667.32 |
| 22021060 | MONITORING AND EVALUATION | 955,320,000.00 | 1,035,320,000.00 | 213,857,079.93 | 341,477,079.91 | 33.0% | 693,842,920.09 |
| 22021061 | Valedictory/Graduation /Induction/Send Forth Ceremonies | 6,259,976.00 | 6,259,976.00 | 5,314,994.00 | 5,944,982.00 | 95.0% | 314,994.00 |
| 22021062 | Summits/Trade Fair | 78,000,000.00 | 78,000,000.00 | 46,076,613.98 | 47,744,113.98 | 61.2% | 30,255,886.02 |
| 22021065 | QUALITY ASSURANCE SERVICES | 81,602,864.00 | 81,602,864.00 | 613,665.00 | 27,274,495.00 | 33.4% | 54,328,369.00 |
| 22021066 | INTERPRETOR ALLOWANCES | 10,000,000.00 | 10,000,000.00 | 450,000.00 | 2,480,000.00 | 24.8% | 7,520,000.00 |
| 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 | 47,241.00 | 75.0% | 15,747.00 |
| 22021071 | YOUTH VANGUARD STIPEND | 100,000,000.00 | 100,000,000.00 | 88,500,000.00 | 88,500,000.00 | 88.5% | 11,500,000.00 |
| 22021072 | COMMITTEE EXPENSES | 1,104,740,000.00 | 1,179,740,000.00 | 256,868,999.99 | 742,901,661.65 | 63.0% | 436,838,338.35 |
| 22021073 | REPATRIATION EXPENSES | 840,000.00 | 840,000.00 | 135,000.00 | 405,000.00 | 48.2% | 435,000.00 |

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| 22021074 | PLAYERS TRAINING AND DEVIANT EXPENSES | 8,000,000.00 | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 22021076 | UPKEPING OF SOCIAL DEVELOPMENT TRAINING CENTERS | 600,000.00 | 600,000.00 | 150,000.00 | 450,000.00 | 75.0% | 150,000.00 |
| 22021077 | REMAND/REHAB/REFORMATORY CENTRES RUNNING COSTS | 84,925,020.00 | 84,925,020.00 | 25,047,921.68 | 34,102,091.68 | 40.2% | 50,822,928.32 |
| 22021078 | CHILDREN/DESTITUTE HOME | 10,000,000.00 | 10,000,000.00 | 5,833,333.31 | 7,499,999.97 | 75.0% | 2,500,000.03 |
| 22021080 | MULTI-PURPOSE/YOUTH/TRAINING CENTRES OPERATIONAL COSTS | 31,500,000.00 | 31,500,000.00 | 5,887,071.00 | 14,411,214.00 | 45.7% | 17,088,786.00 |
| 22021081 | ACCREDITATION/ REACCREDITATION | 49,840,348.70 | 49,840,348.70 | 520,000.00 | 29,520,000.00 | 59.2% | 20,320,348.70 |
| 22021082 | EMERGENCY RESPONSES | 291,670,000.00 | 291,670,000.00 | 10,417,500.00 | 31,252,500.00 | 10.7% | 260,417,500.00 |
| 22021085 | LEGISLATIVE DUTY ALLOWANCE | 130,500,000.00 | 130,500,000.00 | 97,912,379.72 | 97,912,379.72 | 75.0% | 32,587,620.28 |
| 22021086 | UPKEEP FOR COS, DCOS, PPS, SSA, SA & OTHER AIDES | 215,000,000.00 | 215,000,000.00 | 44,566,441.90 | 138,315,000.00 | 64.3% | 76,685,000.00 |
| 22021089 | COMMUNITY OUTREACH/POLITICAL ACTIVITIES | 1,133,902,516.36 | 1,133,902,516.36 | 235,747,022.24 | 303,801,066.72 | 26.8% | 830,101,449.64 |
| 22021091 | INSPECTION & VERIFICATION | 313,303,228.42 | 313,303,228.42 | 55,590,121.57 | 95,776,515.53 | 30.6% | 217,526,712.89 |
| 22021092 | GENERAL LABOUR EXPENSES | 966,000,000.00 | 966,000,000.00 | 150,029,000.00 | 633,439,000.67 | 65.6% | 332,560,999.33 |
| 22021093 | CABINET EXPENSES | 50,000,000.00 | 50,000,000.00 | 25,857,332.00 | 43,857,328.00 | 87.7% | 6,142,672.00 |
| 22021096 | SHARIA IMPLEMENTATION, ZAKKAT & WAQAF EXPENSES | 500,000.00 | 500,000.00 | 124,998.00 | 374,994.00 | 75.0% | 125,006.00 |
| 22021097 | NACOFED & FAAC EXPENSES | 76,832,512.00 | 76,832,512.00 | 5,000,000.00 | 45,000,000.00 | 58.6% | 31,832,512.00 |
| **2204** | **GRANTS AND CONTRIBUTIONS GENERAL** | ***1,150,513,740.00*** | ***1,570,513,740.00*** | ***493,662,695.00*** | ***1,165,773,415.00*** | ***74.2%*** | ***404,740,325.00*** |
| **220401** | **LOCAL GRANTS AND CONTRIBUTIONS** | **1,150,513,740.00** | **1,570,513,740.00** | **493,662,695.00** | **1,165,773,415.00** | **74.2%** | **404,740,325.00** |
| 22040105 | GRANTS TO GOVERNMENT OWNED AGENCIES/COMPANIES - CURRENT | 45,898,000.00 | 45,898,000.00 | 13,364,497.00 | 21,529,491.00 | 46.9% | 24,368,509.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOs | 831,829,000.00 | 1,251,829,000.00 | 391,992,698.00 | 970,637,424.00 | 77.5% | 281,191,576.00 |
| 22040110 | GRANTS TO ACADEMIC INSTITUTIONS | 8,015,000.00 | 8,015,000.00 | 1,653,750.00 | 4,961,250.00 | 61.9% | 3,053,750.00 |
| 22040114 | GRANTS TO LABOUR/INDUSTRIAL UNIONS | 20,000,000.00 | 20,000,000.00 | 15,000,000.00 | 15,000,000.00 | 75.0% | 5,000,000.00 |
| 22040116 | GRANTS TO FEDERAL GOVERNMENT AGENCIES | 244,771,740.00 | 244,771,740.00 | 71,651,750.00 | 153,645,250.00 | 62.8% | 91,126,490.00 |
| **2205** | **SUBSIDIES GENERAL** | ***4,511,450,000.00*** | ***4,175,214,424.44*** | ***917,991,394.00*** | ***2,514,360,712.34*** | ***60.2%*** | ***1,660,853,712.10*** |
| **220501** | **SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS** | **4,511,450,000.00** | **4,175,214,424.44** | **917,991,394.00** | **2,514,360,712.34** | **60.2%** | **1,660,853,712.10** |
| 22050108 | RELIGIOUS PILGRIMAGE SUBSIDY | 3,800,000,000.00 | 3,463,764,424.44 | 745,745,378.00 | 2,233,726,604.34 | 64.5% | 1,230,037,820.10 |
| 22050110 | EXAMS FEES SUBSIDY | 71,450,000.00 | 71,450,000.00 | 20,560,000.00 | 24,690,000.00 | 34.6% | 46,760,000.00 |
| 22050111 | SECONDARY SCHOOL STUDENTS SUBSIDY | 640,000,000.00 | 640,000,000.00 | 151,686,016.00 | 255,944,108.00 | 40.0% | 384,055,892.00 |
| **2206** | **PUBLIC DEBT CHARGES** | ***20,426,679,083.64*** | ***30,426,679,083.64*** | ***8,966,934,037.68*** | ***24,241,589,207.98*** | ***79.7%*** | ***6,185,089,875.66*** |
| **220601** | **FOREIGN INTEREST / DISCOUNT** | **1,150,501,396.91** | **1,150,501,396.91** | **20,000,000.00** | **1,129,048,720.93** | **98.1%** | **21,452,675.98** |
| 22060101 | FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWIMGS | 1,150,501,396.91 | 1,150,501,396.91 | 20,000,000.00 | 1,129,048,720.93 | 98.1% | 21,452,675.98 |
| **220602** | **DOMESTIC INTEREST / DISCOUNT** | **850,000,000.00** | **850,000,000.00** | **212,500,000.00** | **637,500,000.00** | **75.0%** | **212,500,000.00** |
| 22060201 | DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS | 850,000,000.00 | 850,000,000.00 | 212,500,000.00 | 637,500,000.00 | 75.0% | 212,500,000.00 |
| **220603** | **FOREIGN PRINCIPAL** | **9,076,177,686.73** | **19,076,177,686.73** | **6,396,934,037.68** | **15,462,540,487.05** | **81.1%** | **3,613,637,199.68** |
| 22060301 | FOREIGN PRINCIPAL - SHORT TERM BORROWINGS | 9,076,177,686.73 | 19,076,177,686.73 | 6,396,934,037.68 | 15,462,540,487.05 | 81.1% | 3,613,637,199.68 |
| **220604** | **DOMESTIC PRINCIPAL** | **9,350,000,000.00** | **9,350,000,000.00** | **2,337,500,000.00** | **7,012,500,000.00** | **75.0%** | **2,337,500,000.00** |
| 22060401 | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS | 9,350,000,000.00 | 9,350,000,000.00 | 2,337,500,000.00 | 7,012,500,000.00 | 75.0% | 2,337,500,000.00 |
| **2207** | **TRANSFERS-PAYMENT** | ***18,658,145,381.67*** | ***18,658,145,381.67*** | ***4,873,418,440.94*** | ***10,864,747,036.75*** | ***58.2%*** | ***7,793,398,344.92*** |
| **220701** | **TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT** | **18,658,145,381.67** | **18,658,145,381.67** | **4,873,418,440.94** | **10,864,747,036.75** | **58.2%** | **7,793,398,344.92** |
| 22070106 | TRANSFER TO INTERNAL REVENUE SERVICES | 4,115,000,000.00 | 4,115,000,000.00 | 788,941,992.93 | 2,509,299,595.99 | 61.0% | 1,605,700,404.01 |
| 22070107 | RETAINED EARNINGS OF ACADEMIC INSTITUTIONS AND PARASTATALS | 14,543,145,381.67 | 14,543,145,381.67 | 4,084,476,448.01 | 8,355,447,440.76 | 57.5% | 6,187,697,940.91 |
| **2208** | **TRANSFERS-PAYMENT TO INDIVIDUALS** | ***170,000,000.00*** | ***170,000,000.00*** | ***42,500,000.01*** | ***113,333,332.68*** | ***66.7%*** | ***56,666,667.32*** |
| **220801** | **TRANSFERS-PAYMENT TO INDIVIDUALS** | **170,000,000.00** | **170,000,000.00** | **42,500,000.01** | **113,333,332.68** | **66.7%** | **56,666,667.32** |
| 22080104 | ASSISTANCE/DONATIONS | 170,000,000.00 | 170,000,000.00 | 42,500,000.01 | 113,333,332.68 | 66.7% | 56,666,667.32 |
| ***3*** | ***ASSETS (CAPITAL EXPENDITURE)*** | ***726,301,563,998.14*** | ***709,052,799,573.70*** | ***111,756,789,461.60*** | ***245,489,191,241.42*** | ***34.6%*** | ***463,563,608,332.28*** |
| ***32*** | ***NON-CURRENT (FIXED) ASSETS*** | ***726,301,563,998.14*** | ***709,052,799,573.70*** | ***111,756,789,461.60*** | ***245,489,191,241.42*** | ***34.6%*** | ***463,563,608,332.28*** |
| **3201** | **FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT** | ***492,259,361,960.32*** | ***486,361,032,153.94*** | ***67,600,301,481.90*** | ***175,430,388,399.39*** | ***36.1%*** | ***310,930,643,754.55*** |
| **320101** | **LAND & BUILDING - GENERAL** | **155,734,080,219.08** | **112,658,122,084.07** | **17,174,130,365.07** | **40,089,409,717.39** | **35.6%** | **72,568,712,366.68** |
| 32010101 | LAND & BUILDINGS - ADMINISTRATIVE | 12,950,275,074.35 | 9,145,688,587.92 | 1,675,932,477.88 | 3,879,397,930.29 | 42.4% | 5,266,290,657.63 |
| 32010102 | LAND & BUILDINGS - RESIDENTIAL | 12,265,883,500.00 | 8,522,119,075.56 | 3,111,229,810.09 | 5,821,919,370.33 | 68.3% | 2,700,199,705.23 |
| 32010104 | OTHER STORAGE FACILITIES | 844,057,500.00 | 344,057,500.00 | 19,267,696.25 | 19,267,696.25 | 5.6% | 324,789,803.75 |
| 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 | 28,889,537,268.82 | 3,486,077,273.04 | 11,160,344,539.90 | 38.6% | 17,729,192,728.92 |
| 32010151 | LAND & BUILDINGS - SCHOOLS | 45,096,455,918.49 | 40,457,652,306.42 | 7,659,216,881.60 | 16,484,786,640.61 | 40.7% | 23,972,865,665.81 |
| 32010152 | LAND & BUILDINGS - LIBRARIES | 1,414,943,664.98 | 214,943,664.98 | - | - | 0.0% | 214,943,664.98 |
| 32010153 | LAND & BUILDINGS - SPORTING FACILTIES | 2,663,858,491.00 | 2,663,858,491.00 | 602,023,398.16 | 1,226,819,944.20 | 46.1% | 1,437,038,546.80 |
| 32010154 | LAND & BUILDINGS - MARKETS/PARKS | 6,786,827,200.00 | 5,343,273,450.00 | 1,225,000.00 | 340,182,070.00 | 6.4% | 5,003,091,380.00 |
| 32010155 | LAND & BUILDINGS - AGRICULTURAL FACILITIES | 37,741,538,945.88 | 16,796,289,083.81 | 602,976,228.05 | 1,140,509,925.81 | 6.8% | 15,655,779,158.00 |
| 32010156 | LAND & BUILDINGS - STUDIO/WORKSHOP | 145,702,655.56 | 145,702,655.56 | 16,181,600.00 | 16,181,600.00 | 11.1% | 129,521,055.56 |

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **320102** | **INFRASTRUCTURE - GENERAL** | **255,994,488,809.48** | **290,721,682,520.04** | **35,902,534,324.31** | **103,660,612,857.61** | **35.7%** | **187,061,069,662.43** |
| 32010202 | ROADS & BRIDGES | 103,999,594,683.27 | 137,141,788,393.83 | 11,327,510,559.50 | 51,086,098,018.84 | 37.3% | 86,055,690,374.99 |
| 32010205 | ZOOS, PARKS & RESERVES | 608,000,000.00 | 6,708,000,000.00 | 88,550,000.00 | 271,654,000.00 | 4.0% | 6,436,346,000.00 |
| 32010206 | SECURITY INSTALLATIONS/ EQUIPMENT | 9,180,690,800.00 | 9,180,690,800.00 | 2,438,253,271.25 | 6,961,281,845.75 | 75.8% | 2,219,408,954.25 |
| 32010207 | ELECTRICITY TRANSMISSION NETWORK | 31,006,474,684.74 | 29,006,474,684.74 | 4,377,574,244.06 | 16,085,635,765.11 | 55.5% | 12,920,838,919.63 |
| 32010208 | WATER DISTRIBUTION NETWORK | 48,414,245,002.09 | 47,114,245,002.09 | 11,894,139,685.82 | 14,515,031,226.05 | 30.8% | 32,599,213,776.04 |
| 32010209 | SEWAGE/ DRAINAGE NETWORK | 48,139,265,960.00 | 47,139,265,960.00 | 2,916,482,450.32 | 5,624,313,573.47 | 11.9% | 41,514,952,386.53 |
| 32010210 | DAMS | 713,000,000.00 | 513,000,000.00 | - | - | 0.0% | 513,000,000.00 |
| 32010211 | SPECIALISED SECURITY EQUIPMENT (E.G. SATELLITE) | 3,532,000,000.00 | 3,532,000,000.00 | 421,806,879.89 | 953,216,669.73 | 27.0% | 2,578,783,330.27 |
| 32010212 | MONUMENTS | 30,000,000.00 | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 32010213 | HERITAGE ASSETS | 177,025,019.38 | 162,025,019.38 | 53,627,640.00 | 53,627,640.00 | 33.1% | 108,397,379.38 |
| 32010214 | BOREHOLES & OTHER WATER FACILITIES | 9,796,334,040.00 | 9,796,334,040.00 | 2,285,898,093.47 | 7,889,062,618.66 | 80.5% | 1,907,271,421.34 |
| 32010215 | WASTE DISPOSAL EQUIPMENTS | 327,858,620.00 | 327,858,620.00 | 98,691,500.00 | 220,691,500.00 | 67.3% | 107,167,120.00 |
| 32010252 | ROAD SIGNS & FURNITURE | 70,000,000.00 | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 |
| **320103** | **PLANT & MACHINERY - GENERAL** | **4,715,144,408.00** | **4,490,144,408.00** | **1,285,364,810.25** | **1,729,362,310.25** | **38.5%** | **2,760,782,097.75** |
| 32010301 | EARTH MOVING EQUIPMENT - BULL DOZERS ETC. | 450,000,000.00 | 225,000,000.00 | - | - | 0.0% | 225,000,000.00 |
| 32010302 | INDUSTRIAL EQUIPMENT | 500,144,408.00 | 500,144,408.00 | 500,000,000.00 | 500,000,000.00 | 100.0% | 144,408.00 |
| 32010304 | POWER PLANTS | 2,650,000,000.00 | 2,650,000,000.00 | 747,860,316.50 | 1,170,890,316.50 | 44.2% | 1,479,109,683.50 |
| 32010305 | POWER GENERATING SETS | 1,115,000,000.00 | 1,115,000,000.00 | 37,504,493.75 | 58,471,993.75 | 5.2% | 1,056,528,006.25 |
| **320104** | **FIXED ASSETS - GENERAL** | **3,565,445,333.33** | **10,365,445,333.33** | **846,582,357.61** | **2,953,478,139.58** | **28.5%** | **7,411,967,193.75** |
| 32010405 | MOTOR VEHICLES | 3,565,445,333.33 | 10,365,445,333.33 | 846,582,357.61 | 2,953,478,139.58 | 28.5% | 7,411,967,193.75 |
| **320105** | **OFFICE EQUIPMENT - GENERAL** | **8,642,067,757.47** | **7,192,067,757.47** | **1,323,503,021.20** | **1,512,296,101.20** | **21.0%** | **5,679,771,656.27** |
| 32010501 | COMPUTERS | 3,191,945,150.09 | 2,991,945,150.09 | 1,237,949,834.00 | 1,261,245,764.00 | 42.2% | 1,730,699,386.09 |
| 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 | 7,500,000.00 | 97,500,000.00 | 48.8% | 102,500,000.00 |
| 32010553 | NETWORKING DEVICES/PERIPHERALS | 3,330,000,000.00 | 2,330,000,000.00 | 52,080,687.50 | 113,983,837.50 | 4.9% | 2,216,016,162.50 |
| 32010554 | CAMERAS | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 32010555 | OTHER EQUIPMENTS | 626,388,750.00 | 376,388,750.00 | 25,972,499.70 | 39,566,499.70 | 10.5% | 336,822,250.30 |
| **320106** | **FURNITURE & FITTINGS - GENERAL** | **1,302,201,405.30** | **1,302,201,405.30** | **266,276,560.85** | **418,563,723.35** | **32.1%** | **883,637,681.95** |
| 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 | 43,316,000.00 | 43,316,000.00 | 22.9% | 145,684,000.00 |
| 32010603 | SAFES/ FILE CABINETS/ CUPBOARDS | 800,000,000.00 | 800,000,000.00 | 169,907,400.00 | 315,988,162.50 | 39.5% | 484,011,837.50 |
| 32010652 | OFFICE FURNITURE | 142,000,000.00 | 142,000,000.00 | 53,053,160.85 | 59,259,560.85 | 41.7% | 82,740,439.15 |
| **320109** | **SPECIALISED ASSETS-GENERAL** | **62,305,934,027.66** | **59,631,368,645.73** | **10,801,910,042.61** | **25,066,665,550.01** | **42.0%** | **34,564,703,095.72** |
| 32010902 | POLICE/PARA-MILITARY EQUIPMENTS | 3,050,000,000.00 | 3,050,000,000.00 | 842,802,150.00 | 1,611,980,454.40 | 52.9% | 1,438,019,545.60 |
| 32010904 | LABORATORY/MEDICAL EQUIPMENTS | 4,938,755,091.00 | 13,285,386,097.00 | 942,862,750.00 | 1,291,772,303.00 | 9.7% | 11,993,613,794.00 |
| 32010905 | FIRE FIGHTING EQUIPMENT AND GADGETS | 215,000,000.00 | 215,000,000.00 | 4,472,042.39 | 9,472,042.39 | 4.4% | 205,527,957.61 |
| 32010935 | AGRICULTURAL EQUIPMENTS | 24,339,589,170.00 | 24,339,589,170.00 | 8,652,005,000.00 | 20,506,884,000.00 | 84.3% | 3,832,705,170.00 |
| 32010936 | EDUCATIONAL MATERIALS/EQUIPMENTS | 29,762,589,766.66 | 18,741,393,378.73 | 359,768,100.22 | 1,646,556,750.22 | 8.8% | 17,094,836,628.51 |
| **3202** | **INVESTMENT PROPERTY** | ***31,020,000,000.00*** | ***20,270,000,000.00*** | ***181,185,860.35*** | ***4,779,585,954.14*** | ***23.6%*** | ***15,490,414,045.86*** |
| **320201** | **INVESTMENT - LAND & BUILDING - GENERAL** | **31,020,000,000.00** | **20,270,000,000.00** | **181,185,860.35** | **4,779,585,954.14** | **23.6%** | **15,490,414,045.86** |
| 32020102 | LAND & BUILDINGS - RESIDENTIAL INVESTMENT PROPERTY | 22,500,000,000.00 | 18,500,000,000.00 | 131,454,560.35 | 4,639,854,654.14 | 25.1% | 13,860,145,345.86 |
| 32020155 | LAND & BUILDINGS - AGRICULTURAL FACILITIES INVESTMENT PROPERTY | 8,520,000,000.00 | 1,770,000,000.00 | 49,731,300.00 | 139,731,300.00 | 7.9% | 1,630,268,700.00 |
| **3203** | **INTANGIBLE ASSETS** | ***203,022,202,037.82*** | ***202,421,767,419.76*** | ***43,975,302,119.35*** | ***65,279,216,887.89*** | ***32.2%*** | ***137,142,550,531.87*** |
| **320301** | **INTANGIBLE ASSETS** | **203,022,202,037.82** | **202,421,767,419.76** | **43,975,302,119.35** | **65,279,216,887.89** | **32.2%** | **137,142,550,531.87** |
| 32030109 | RESEARCH & DEVELOPMENT | 41,290,712,648.49 | 40,390,712,648.49 | 15,282,139,939.41 | 27,134,800,569.68 | 67.2% | 13,255,912,078.81 |
| 32030110 | BROADCAST RIGHTS | 16,000,000.00 | 16,000,000.00 | - | - | 0.0% | 16,000,000.00 |
| 32030150 | CONTINGENCY | 8,134,441,683.50 | 22,634,441,683.50 | 5,071,492,259.74 | 7,285,080,485.64 | 32.2% | 15,349,361,197.86 |
| 32030151 | SOFTWARE | 1,176,136,810.00 | 1,176,136,810.00 | 46,696,465.00 | 236,134,531.00 | 20.1% | 940,002,279.00 |
| 32030152 | REGULATORY/CORPORATE OBLIGATION | 10,052,000,000.00 | 5,433,196,387.94 | 654,658,075.21 | 1,265,183,566.90 | 23.3% | 4,168,012,821.04 |
| 32030153 | EMPOWERMENT/HUMAN CAPITAL DEVELOPMENT | 105,689,236,964.16 | 99,207,605,958.16 | 20,121,742,014.49 | 24,816,794,622.96 | 25.0% | 74,390,811,335.20 |
| 32030154 | OTHER NON-TANGIBLE ASSETS | 36,663,673,931.67 | 33,563,673,931.67 | 2,798,573,365.50 | 4,541,223,111.71 | 13.5% | 29,022,450,819.96 |

# 2.E Expenditure by Functional Classification

## Table 10: Total Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***897,865,078,282.05*** | ***897,843,053,282.05*** | ***154,276,843,662.79*** | ***361,722,773,887.45*** | ***40.3%*** | ***536,120,279,394.61*** |
| **701** | **GENERAL PUBLIC SERVICES** | **165,288,648,689.73** | **192,906,016,095.76** | **33,000,144,519.29** | **83,829,565,516.16** | **43.5%** | **109,076,450,579.60** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER** | **75,524,224,206.73** | **91,456,870,594.67** | **18,316,662,810.87** | **42,882,357,198.52** | **46.9%** | **48,574,513,396.15** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 25,826,410,329.22 | 26,476,410,329.22 | 6,232,580,533.50 | 15,136,824,785.02 | 57.2% | 11,339,585,544.20 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 49,697,813,877.51 | 64,980,460,265.45 | 12,084,082,277.37 | 27,745,532,413.50 | 42.7% | 37,234,927,851.95 |
| **7013** | **GENERAL SERVICES** | **68,473,300,926.68** | **70,394,201,784.22** | **5,685,107,802.68** | **16,336,113,362.20** | **23.2%** | **54,058,088,422.02** |
| 70131 | GENERAL PERSONNEL SERVICES | 33,817,269,339.09 | 39,462,037,210.02 | 1,764,126,646.69 | 4,573,637,820.73 | 11.6% | 34,888,399,389.29 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 2,414,068,391.45 | 2,189,068,391.45 | 354,273,016.73 | 589,610,789.77 | 26.9% | 1,599,457,601.68 |
| 70133 | OTHER GENERAL SERVICES | 32,241,963,196.14 | 28,743,096,182.75 | 3,566,708,139.26 | 11,172,864,751.70 | 38.9% | 17,570,231,431.05 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **864,444,472.68** | **628,264,633.23** | **31,439,868.06** | **369,505,747.46** | **58.8%** | **258,758,885.77** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 864,444,472.68 | 628,264,633.23 | 31,439,868.06 | 369,505,747.46 | 58.8% | 258,758,885.77 |
| **7017** | **PUBLIC DEBT TRANSACTIONS** | **20,426,679,083.64** | **30,426,679,083.64** | **8,966,934,037.68** | **24,241,589,207.98** | **79.7%** | **6,185,089,875.66** |
| 70171 | PUBLIC DEBT TRANSACTIONS | 20,426,679,083.64 | 30,426,679,083.64 | 8,966,934,037.68 | 24,241,589,207.98 | 79.7% | 6,185,089,875.66 |
| **703** | **PUBLIC ORDER AND SAFETY** | **13,732,043,525.87** | **13,945,986,737.16** | **2,433,312,759.21** | **6,343,309,346.53** | **45.5%** | **7,602,677,390.63** |
| **7033** | **LAW COURTS** | **7,249,820,558.15** | **7,463,763,769.44** | **1,206,808,807.16** | **4,069,110,348.98** | **54.5%** | **3,394,653,420.46** |
| 70331 | LAW COURTS | 7,249,820,558.15 | 7,463,763,769.44 | 1,206,808,807.16 | 4,069,110,348.98 | 54.5% | 3,394,653,420.46 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **6,482,222,967.72** | **6,482,222,967.72** | **1,226,503,952.05** | **2,274,198,997.55** | **35.1%** | **4,208,023,970.17** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 6,482,222,967.72 | 6,482,222,967.72 | 1,226,503,952.05 | 2,274,198,997.55 | 35.1% | 4,208,023,970.17 |
| **704** | **ECONOMIC AFFAIRS** | **202,009,658,712.26** | **195,276,860,680.10** | **24,405,511,202.85** | **80,319,235,416.25** | **41.1%** | **114,957,625,263.85** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **14,016,564,898.65** | **8,714,314,560.21** | **218,922,637.24** | **976,716,900.24** | **11.2%** | **7,737,597,659.97** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 14,016,564,898.65 | 8,714,314,560.21 | 218,922,637.24 | 976,716,900.24 | 11.2% | 7,737,597,659.97 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **75,127,914,576.69** | **47,052,698,205.84** | **9,643,327,372.47** | **22,867,595,863.55** | **48.6%** | **24,185,102,342.29** |
| 70421 | AGRICULTURE | 75,039,592,191.87 | 46,922,295,072.60 | 9,607,510,105.81 | 22,768,177,030.45 | 48.5% | 24,154,118,042.15 |
| 70422 | FORESTRY | 88,322,384.82 | 130,403,133.24 | 35,817,266.66 | 99,418,833.10 | 76.2% | 30,984,300.14 |
| **7043** | **FUEL AND ENERGY** | **17,304,849,113.74** | **15,004,849,113.74** | **1,361,993,441.48** | **4,176,641,679.22** | **27.8%** | **10,828,207,434.52** |
| 70435 | ELECTRICITY | 17,304,849,113.74 | 15,004,849,113.74 | 1,361,993,441.48 | 4,176,641,679.22 | 27.8% | 10,828,207,434.52 |
| **7045** | **TRANSPORT** | **91,113,517,711.18** | **120,951,124,935.31** | **12,999,009,869.32** | **51,816,589,878.68** | **42.8%** | **69,134,535,056.63** |
| 70451 | ROAD TRANSPORT | 91,113,517,711.18 | 120,951,124,935.31 | 12,999,009,869.32 | 51,816,589,878.68 | 42.8% | 69,134,535,056.63 |
| **7046** | **COMMUNICATION** | **4,312,711,310.00** | **3,339,772,763.00** | **129,515,494.48** | **331,864,955.98** | **9.9%** | **3,007,907,807.02** |
| 70461 | COMMUNICATION | 4,312,711,310.00 | 3,339,772,763.00 | 129,515,494.48 | 331,864,955.98 | 9.9% | 3,007,907,807.02 |
| **7047** | **OTHER INDUSTRIES** | **134,101,102.00** | **214,101,102.00** | **52,742,387.86** | **149,826,138.58** | **70.0%** | **64,274,963.42** |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 134,101,102.00 | 214,101,102.00 | 52,742,387.86 | 149,826,138.58 | 70.0% | 64,274,963.42 |
| **705** | **ENVIRONMENTAL PROTECTION** | **49,961,236,585.38** | **49,025,879,182.00** | **3,212,192,440.08** | **6,340,596,302.22** | **12.9%** | **42,685,282,879.78** |
| **7051** | **WASTE MANAGEMENT** | **1,288,458,661.58** | **1,288,458,661.58** | **155,394,561.76** | **432,111,570.04** | **33.5%** | **856,347,091.54** |
| 70511 | WASTE MANAGEMENT | 1,288,458,661.58 | 1,288,458,661.58 | 155,394,561.76 | 432,111,570.04 | 33.5% | 856,347,091.54 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **48,672,777,923.80** | **47,737,420,520.42** | **3,056,797,878.32** | **5,908,484,732.18** | **12.4%** | **41,828,935,788.24** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 48,672,777,923.80 | 47,737,420,520.42 | 3,056,797,878.32 | 5,908,484,732.18 | 12.4% | 41,828,935,788.24 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **129,105,618,421.33** | **123,669,838,404.10** | **19,304,033,356.52** | **38,004,710,486.68** | **30.7%** | **85,665,127,917.42** |
| **7061** | **HOUSING DEVELOPMENT** | **28,654,914,341.56** | **24,691,091,691.21** | **3,262,231,684.35** | **9,146,272,998.96** | **37.0%** | **15,544,818,692.25** |
| 70611 | HOUSING DEVELOPMENT | 28,654,914,341.56 | 24,691,091,691.21 | 3,262,231,684.35 | 9,146,272,998.96 | 37.0% | 15,544,818,692.25 |
| **7062** | **COMMUNITY DEVELOPMENT** | **37,599,070,571.15** | **37,427,113,204.27** | **517,156,283.13** | **4,267,447,210.71** | **11.4%** | **33,159,665,993.56** |
| 70621 | COMMUNITY DEVELOPMENT | 37,599,070,571.15 | 37,427,113,204.27 | 517,156,283.13 | 4,267,447,210.71 | 11.4% | 33,159,665,993.56 |
| **7063** | **WATER SUPPLY** | **62,851,633,508.62** | **61,551,633,508.62** | **15,524,645,389.04** | **24,590,990,277.01** | **40.0%** | **36,960,643,231.61** |
| 70631 | WATER SUPPLY | 62,851,633,508.62 | 61,551,633,508.62 | 15,524,645,389.04 | 24,590,990,277.01 | 40.0% | 36,960,643,231.61 |
| **707** | **HEALTH** | **64,347,002,936.61** | **66,623,903,441.69** | **9,791,982,907.62** | **24,823,772,531.77** | **37.3%** | **41,800,130,909.92** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **1,960,414,233.28** | **1,960,414,233.28** | **336,147,147.04** | **737,884,606.64** | **37.6%** | **1,222,529,626.64** |
| 70711 | PHARMACEUTICAL PRODUCTS | 1,960,414,233.28 | 1,960,414,233.28 | 336,147,147.04 | 737,884,606.64 | 37.6% | 1,222,529,626.64 |
| **7073** | **HOSPITAL SERVICES** | **15,713,832,903.50** | **15,713,832,903.50** | **3,552,846,161.39** | **8,635,103,432.06** | **55.0%** | **7,078,729,471.44** |
| 70731 | GENERAL HOSPITAL SERVICES | 15,713,832,903.50 | 15,713,832,903.50 | 3,552,846,161.39 | 8,635,103,432.06 | 55.0% | 7,078,729,471.44 |
| **7074** | **PUBLIC HEALTH SERVICES** | **46,549,623,041.75** | **48,796,254,047.75** | **5,866,059,500.06** | **15,336,409,655.36** | **31.4%** | **33,459,844,392.39** |
| 70741 | PUBLIC HEALTH SERVICES | 46,549,623,041.75 | 48,796,254,047.75 | 5,866,059,500.06 | 15,336,409,655.36 | 31.4% | 33,459,844,392.39 |
| **7076** | **HEALTH N.E.C.** | **123,132,758.08** | **153,402,257.16** | **36,930,099.13** | **114,374,837.71** | **74.6%** | **39,027,419.45** |
| 70761 | HEALTH N.E.C. | 123,132,758.08 | 153,402,257.16 | 36,930,099.13 | 114,374,837.71 | 74.6% | 39,027,419.45 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **708** | **RECREATION, CULTURE AND RELIGION** | **52,717,646,126.46** | **52,234,990,456.14** | **18,999,760,675.75** | **24,649,809,990.79** | **47.2%** | **27,585,180,465.35** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **6,277,515,183.78** | **6,644,696,220.16** | **1,220,595,165.58** | **2,670,038,889.23** | **40.2%** | **3,974,657,330.93** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 6,277,515,183.78 | 6,644,696,220.16 | 1,220,595,165.58 | 2,670,038,889.23 | 40.2% | 3,974,657,330.93 |
| **7082** | **CULTURAL SERVICES** | **226,134,447.55** | **226,134,447.55** | **78,325,089.33** | **107,937,022.00** | **47.7%** | **118,197,425.55** |
| 70821 | CULTURAL SERVICES | 226,134,447.55 | 226,134,447.55 | 78,325,089.33 | 107,937,022.00 | 47.7% | 118,197,425.55 |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **6,248,086,920.68** | **5,733,185,789.54** | **1,447,109,082.76** | **2,435,749,857.47** | **42.5%** | **3,297,435,932.07** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 6,248,086,920.68 | 5,733,185,789.54 | 1,447,109,082.76 | 2,435,749,857.47 | 42.5% | 3,297,435,932.07 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **39,965,909,574.45** | **39,630,973,998.89** | **16,253,731,338.08** | **19,436,084,222.09** | **49.0%** | **20,194,889,776.80** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 39,965,909,574.45 | 39,630,973,998.89 | 16,253,731,338.08 | 19,436,084,222.09 | 49.0% | 20,194,889,776.80 |
| **709** | **EDUCATION** | **165,614,772,526.50** | **145,469,817,592.51** | **36,594,612,990.70** | **82,168,376,738.55** | **56.5%** | **63,301,440,853.96** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **19,420,100,095.16** | **15,920,100,095.16** | **2,829,460,958.51** | **6,258,580,806.51** | **39.3%** | **9,661,519,288.65** |
| 70912 | PRIMARY EDUCATION | 19,420,100,095.16 | 15,920,100,095.16 | 2,829,460,958.51 | 6,258,580,806.51 | 39.3% | 9,661,519,288.65 |
| **7092** | **SECONDARY EDUCATION** | **22,265,430,888.69** | **22,287,840,395.67** | **5,572,873,028.23** | **14,129,918,081.75** | **63.4%** | **8,157,922,313.92** |
| 70921 | LOWER SECONDARY EDUCATION | 49,266,827.68 | 49,676,334.66 | 12,778,101.89 | 28,566,265.22 | 57.5% | 21,110,069.44 |
| 70922 | UPPER-SECONDARY EDUCATION | 22,216,164,061.01 | 22,238,164,061.01 | 5,560,094,926.34 | 14,101,351,816.53 | 63.4% | 8,136,812,244.48 |
| **7094** | **TERTIARY EDUCATION** | **30,372,579,858.80** | **26,726,042,811.76** | **5,211,523,779.75** | **12,218,420,062.90** | **45.7%** | **14,507,622,748.86** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 8,792,385,288.89 | 8,564,957,788.03 | 1,464,565,683.18 | 3,413,226,460.50 | 39.9% | 5,151,731,327.53 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 21,580,194,569.91 | 18,161,085,023.73 | 3,746,958,096.57 | 8,805,193,602.40 | 48.5% | 9,355,891,421.33 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **1,363,604,358.82** | **1,075,604,358.82** | **81,514,650.44** | **233,332,555.04** | **21.7%** | **842,271,803.78** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 1,363,604,358.82 | 1,075,604,358.82 | 81,514,650.44 | 233,332,555.04 | 21.7% | 842,271,803.78 |
| **7096** | **SUBSIDIARY SERVICES TO EDUCATION** | **13,942,600,376.79** | **12,360,969,370.79** | **1,653,430,731.26** | **2,067,633,657.81** | **16.7%** | **10,293,335,712.98** |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION | 13,942,600,376.79 | 12,360,969,370.79 | 1,653,430,731.26 | 2,067,633,657.81 | 16.7% | 10,293,335,712.98 |
| **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** | **66,986,837,460.31** | **21,245,809,842.51** | **47,258,211,574.54** | **70.5%** | **19,728,625,885.77** |
| 70981 | EDUCATION N.E.C | 78,138,033,848.24 | 66,986,837,460.31 | 21,245,809,842.51 | 47,258,211,574.54 | 70.5% | 19,728,625,885.77 |
| **710** | **SOCIAL PROTECTION** | **55,088,450,757.91** | **58,689,760,692.59** | **6,535,292,810.77** | **15,243,397,558.49** | **26.0%** | **43,446,363,134.10** |
| **7102** | **OLD AGE** | **18,886,002,743.30** | **18,886,002,743.30** | **2,592,537,139.42** | **9,490,338,169.28** | **50.3%** | **9,395,664,574.02** |
| 71021 | OLD AGE | 18,886,002,743.30 | 18,886,002,743.30 | 2,592,537,139.42 | 9,490,338,169.28 | 50.3% | 9,395,664,574.02 |
| **7104** | **FAMILY AND CHILDREN** | **11,703,369,000.00** | **11,203,369,000.00** | **433,091,666.82** | **917,270,319.24** | **8.2%** | **10,286,098,680.76** |
| 71041 | FAMILY AND CHILDREN | 11,703,369,000.00 | 11,203,369,000.00 | 433,091,666.82 | 917,270,319.24 | 8.2% | 10,286,098,680.76 |
| **7105** | **UNEMPLOYMENT** | **16,076,628,169.65** | **16,076,628,169.65** | **2,812,618,348.06** | **3,652,188,188.32** | **22.7%** | **12,424,439,981.33** |
| 71051 | UNEMPLOYMENT | 16,076,628,169.65 | 16,076,628,169.65 | 2,812,618,348.06 | 3,652,188,188.32 | 22.7% | 12,424,439,981.33 |
| **7107** | **SOCIAL EXCLUSSION N.E.C** | **3,150,000,000.00** | **1,150,000,000.00** | **16,560,000.00** | **50,486,500.00** | **4.4%** | **1,099,513,500.00** |
| 71071 | SOCIAL EXCLUSION N.E.C. | 3,150,000,000.00 | 1,150,000,000.00 | 16,560,000.00 | 50,486,500.00 | 4.4% | 1,099,513,500.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **5,272,450,844.96** | **11,373,760,779.64** | **680,485,656.47** | **1,133,114,381.65** | **10.0%** | **10,240,646,397.99** |
| 71091 | SOCIAL PROTECTION N.E.C. | 5,272,450,844.96 | 11,373,760,779.64 | 680,485,656.47 | 1,133,114,381.65 | 10.0% | 10,240,646,397.99 |

## Table 11: Personnel Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Personnel Expenditure*** | ***76,821,443,653.75*** | ***76,799,418,653.75*** | ***14,712,467,369.50*** | ***45,827,516,091.68*** | ***59.7%*** | ***30,971,902,562.07*** |
| **701** | **GENERAL PUBLIC SERVICES** | **7,896,554,940.06** | **6,951,490,382.59** | **676,526,585.43** | **2,084,704,536.83** | **30.0%** | **4,866,785,845.76** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCI** | **1,737,525,414.34** | **1,738,975,414.34** | **320,970,192.30** | **1,002,765,719.56** | **57.7%** | **736,209,694.78** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 948,358,982.18 | 948,358,982.18 | 169,511,903.71 | 561,232,566.08 | 59.2% | 387,126,416.10 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 789,166,432.16 | 790,616,432.16 | 151,458,288.59 | 441,533,153.48 | 55.8% | 349,083,278.68 |
| **7013** | **GENERAL SERVICES** | **6,051,724,610.75** | **5,091,389,892.73** | **326,483,710.07** | **990,066,376.45** | **19.4%** | **4,101,323,516.28** |
| 70131 | GENERAL PERSONNEL SERVICES | 5,267,714,949.46 | 4,262,482,820.39 | 139,921,839.96 | 415,860,428.63 | 9.8% | 3,846,622,391.76 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 131,485,794.44 | 131,485,794.44 | 29,447,566.75 | 88,140,241.83 | 67.0% | 43,345,552.61 |
| 70133 | OTHER GENERAL SERVICES | 652,523,866.85 | 697,421,277.90 | 157,114,303.36 | 486,065,705.99 | 69.7% | 211,355,571.91 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **107,304,914.97** | **121,125,075.52** | **29,072,683.06** | **91,872,440.82** | **75.8%** | **29,252,634.70** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 107,304,914.97 | 121,125,075.52 | 29,072,683.06 | 91,872,440.82 | 75.8% | 29,252,634.70 |
| **703** | **PUBLIC ORDER AND SAFETY** | **2,986,255,552.18** | **3,200,198,763.47** | **762,055,387.11** | **2,289,023,773.92** | **71.5%** | **911,174,989.55** |
| **7033** | **LAW COURTS** | **2,572,974,785.60** | **2,786,917,996.89** | **664,023,171.52** | **1,996,788,005.73** | **71.6%** | **790,129,991.16** |
| 70331 | LAW COURTS | 2,572,974,785.60 | 2,786,917,996.89 | 664,023,171.52 | 1,996,788,005.73 | 71.6% | 790,129,991.16 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **413,280,766.58** | **413,280,766.58** | **98,032,215.59** | **292,235,768.19** | **70.7%** | **121,044,998.39** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 413,280,766.58 | 413,280,766.58 | 98,032,215.59 | 292,235,768.19 | 70.7% | 121,044,998.39 |
| **704** | **ECONOMIC AFFAIRS** | **1,599,493,888.53** | **1,682,892,244.31** | **376,649,886.14** | **1,156,299,340.67** | **68.7%** | **526,592,903.64** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOU** | **124,629,741.40** | **135,933,152.96** | **34,394,564.58** | **99,635,805.84** | **73.3%** | **36,297,347.12** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 124,629,741.40 | 135,933,152.96 | 34,394,564.58 | 99,635,805.84 | 73.3% | 36,297,347.12 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTI** | **900,179,452.51** | **945,212,943.73** | **203,844,564.93** | **638,682,191.77** | **67.6%** | **306,530,751.96** |
| 70421 | AGRICULTURE | 831,384,681.01 | 834,337,423.81 | 172,909,201.51 | 553,909,068.39 | 66.4% | 280,428,355.42 |
| 70422 | FORESTRY | 68,794,771.50 | 110,875,519.92 | 30,935,363.42 | 84,773,123.38 | 76.5% | 26,102,396.54 |
| **7043** | **FUEL AND ENERGY** | **67,702,516.56** | **67,702,516.56** | **12,855,434.99** | **39,348,826.53** | **58.1%** | **28,353,690.03** |
| 70435 | ELECTRICITY | 67,702,516.56 | 67,702,516.56 | 12,855,434.99 | 39,348,826.53 | 58.1% | 28,353,690.03 |
| **7045** | **TRANSPORT** | **473,534,866.06** | **473,534,866.06** | **113,935,866.80** | **342,570,454.47** | **72.3%** | **130,964,411.59** |
| 70451 | ROAD TRANSPORT | 473,534,866.06 | 473,534,866.06 | 113,935,866.80 | 342,570,454.47 | 72.3% | 130,964,411.59 |
| **7046** | **COMMUNICATION** | **20,839,310.00** | **47,900,763.00** | **11,373,341.98** | **35,323,723.48** | **73.7%** | **12,577,039.52** |
| 70461 | COMMUNICATION | 20,839,310.00 | 47,900,763.00 | 11,373,341.98 | 35,323,723.48 | 73.7% | 12,577,039.52 |
| **7047** | **OTHER INDUSTRIES** | **12,608,002.00** | **12,608,002.00** | **246,112.86** | **738,338.58** | **5.9%** | **11,869,663.42** |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 12,608,002.00 | 12,608,002.00 | 246,112.86 | 738,338.58 | 5.9% | 11,869,663.42 |
| **705** | **ENVIRONMENTAL PROTECTION** | **434,284,668.38** | **498,927,265.00** | **92,032,382.50** | **320,962,372.49** | **64.3%** | **177,964,892.51** |
| **7051** | **WASTE MANAGEMENT** | **262,710,732.58** | **262,710,732.58** | **48,229,377.51** | **188,313,829.79** | **71.7%** | **74,396,902.79** |
| 70511 | WASTE MANAGEMENT | 262,710,732.58 | 262,710,732.58 | 48,229,377.51 | 188,313,829.79 | 71.7% | 74,396,902.79 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **171,573,935.80** | **236,216,532.42** | **43,803,004.99** | **132,648,542.70** | **56.2%** | **103,567,989.72** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 171,573,935.80 | 236,216,532.42 | 43,803,004.99 | 132,648,542.70 | 56.2% | 103,567,989.72 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **618,415,946.96** | **682,635,929.73** | **148,337,235.89** | **456,811,385.87** | **66.9%** | **225,824,543.86** |
| **7061** | **HOUSING DEVELOPMENT** | **209,576,847.56** | **245,754,197.21** | **58,156,317.00** | **175,771,507.61** | **71.5%** | **69,982,689.60** |
| 70611 | HOUSING DEVELOPMENT | 209,576,847.56 | 245,754,197.21 | 58,156,317.00 | 175,771,507.61 | 71.5% | 69,982,689.60 |
| **7062** | **COMMUNITY DEVELOPMENT** | **222,690,805.87** | **250,733,438.99** | **52,579,191.13** | **157,912,836.55** | **63.0%** | **92,820,602.44** |
| 70621 | COMMUNITY DEVELOPMENT | 222,690,805.87 | 250,733,438.99 | 52,579,191.13 | 157,912,836.55 | 63.0% | 92,820,602.44 |
| **7063** | **WATER SUPPLY** | **186,148,293.53** | **186,148,293.53** | **37,601,727.76** | **123,127,041.71** | **66.1%** | **63,021,251.82** |
| 70631 | WATER SUPPLY | 186,148,293.53 | 186,148,293.53 | 37,601,727.76 | 123,127,041.71 | 66.1% | 63,021,251.82 |
| **707** | **HEALTH** | **13,528,191,911.04** | **13,558,461,410.12** | **2,581,529,110.56** | **8,084,443,978.96** | **59.6%** | **5,474,017,431.16** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPM** | **56,709,785.28** | **56,709,785.28** | **12,707,112.15** | **38,342,347.75** | **67.6%** | **18,367,437.53** |
| 70711 | PHARMACEUTICAL PRODUCTS | 56,709,785.28 | 56,709,785.28 | 12,707,112.15 | 38,342,347.75 | 67.6% | 18,367,437.53 |
| **7073** | **HOSPITAL SERVICES** | **12,526,602,601.50** | **12,526,602,601.50** | **2,362,836,817.80** | **7,371,333,422.45** | **58.8%** | **5,155,269,179.05** |
| 70731 | GENERAL HOSPITAL SERVICES | 12,526,602,601.50 | 12,526,602,601.50 | 2,362,836,817.80 | 7,371,333,422.45 | 58.8% | 5,155,269,179.05 |
| **7074** | **PUBLIC HEALTH SERVICES** | **834,587,366.18** | **834,587,366.18** | **172,265,231.48** | **570,023,821.05** | **68.3%** | **264,563,545.13** |
| 70741 | PUBLIC HEALTH SERVICES | 834,587,366.18 | 834,587,366.18 | 172,265,231.48 | 570,023,821.05 | 68.3% | 264,563,545.13 |
| **7076** | **HEALTH N.E.C.** | **110,292,158.08** | **140,561,657.16** | **33,719,949.13** | **104,744,387.71** | **74.5%** | **35,817,269.45** |
| 70761 | HEALTH N.E.C. | 110,292,158.08 | 140,561,657.16 | 33,719,949.13 | 104,744,387.71 | 74.5% | 35,817,269.45 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **1,146,542,687.19** | **1,515,122,592.43** | **252,664,795.98** | **1,038,278,960.56** | **68.5%** | **476,843,631.87** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **277,754,464.78** | **644,935,501.16** | **81,835,396.42** | **481,920,352.03** | **74.7%** | **163,015,149.13** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 277,754,464.78 | 644,935,501.16 | 81,835,396.42 | 481,920,352.03 | 74.7% | 163,015,149.13 |
| **7082** | **CULTURAL SERVICES** | **67,604,660.55** | **67,604,660.55** | **11,882,627.33** | **39,734,916.00** | **58.8%** | **27,869,744.55** |
| 70821 | CULTURAL SERVICES | 67,604,660.55 | 67,604,660.55 | 11,882,627.33 | 39,734,916.00 | 58.8% | 27,869,744.55 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **664,599,575.00** | **664,698,443.86** | **127,029,239.64** | **418,789,514.27** | **63.0%** | **245,908,929.59** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 664,599,575.00 | 664,698,443.86 | 127,029,239.64 | 418,789,514.27 | 63.0% | 245,908,929.59 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **136,583,986.86** | **137,883,986.86** | **31,917,532.59** | **97,834,178.26** | **71.0%** | **40,049,808.60** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 136,583,986.86 | 137,883,986.86 | 31,917,532.59 | 97,834,178.26 | 71.0% | 40,049,808.60 |
| **709** | **EDUCATION** | **29,544,249,974.48** | **29,640,926,046.49** | **7,199,199,385.91** | **20,796,672,835.10** | **70.2%** | **8,844,253,211.39** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **509,431,002.83** | **509,431,002.83** | **33,623,674.55** | **112,354,252.79** | **22.1%** | **397,076,750.04** |
| 70912 | PRIMARY EDUCATION | 509,431,002.83 | 509,431,002.83 | 33,623,674.55 | 112,354,252.79 | 22.1% | 397,076,750.04 |
| **7092** | **SECONDARY EDUCATION** | **16,550,570,814.03** | **16,572,980,321.01** | **4,030,556,439.87** | **11,867,190,942.35** | **71.6%** | **4,705,789,378.66** |
| 70921 | LOWER SECONDARY EDUCATION | 29,067,163.68 | 29,476,670.66 | 7,240,687.89 | 21,954,023.22 | 74.5% | 7,522,647.44 |
| 70922 | UPPER-SECONDARY EDUCATION | 16,521,503,650.35 | 16,543,503,650.35 | 4,023,315,751.98 | 11,845,236,919.13 | 71.6% | 4,698,266,731.22 |
| **7094** | **TERTIARY EDUCATION** | **11,628,620,587.38** | **11,665,887,152.41** | **2,969,387,915.46** | **8,247,367,466.95** | **70.7%** | **3,418,519,685.46** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 3,717,162,712.47 | 3,754,429,277.50 | 883,791,175.03 | 2,602,144,370.55 | 69.3% | 1,152,284,906.95 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 7,911,457,874.91 | 7,911,457,874.91 | 2,085,596,740.43 | 5,645,223,096.40 | 71.4% | 2,266,234,778.51 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **283,206,424.94** | **295,206,424.94** | **49,182,912.44** | **176,685,422.04** | **59.9%** | **118,521,002.90** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 283,206,424.94 | 295,206,424.94 | 49,182,912.44 | 176,685,422.04 | 59.9% | 118,521,002.90 |
| **7096** | **SUBSIDIARY SERVICES TO EDUCATION** | **196,791,458.00** | **196,791,458.00** | **36,056,016.87** | **116,856,407.01** | **59.4%** | **79,935,050.99** |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION | 196,791,458.00 | 196,791,458.00 | 36,056,016.87 | 116,856,407.01 | 59.4% | 79,935,050.99 |
| **7098** | **EDUCATION N.E.C.** | **375,629,687.30** | **400,629,687.30** | **80,392,426.72** | **276,218,343.96** | **68.9%** | **124,411,343.34** |
| 70981 | EDUCATION N.E.C | 375,629,687.30 | 400,629,687.30 | 80,392,426.72 | 276,218,343.96 | 68.9% | 124,411,343.34 |
| **710** | **SOCIAL PROTECTION** | **19,067,454,084.93** | **19,068,764,019.61** | **2,623,472,599.98** | **9,600,318,907.28** | **50.3%** | **9,468,445,112.33** |
| **7102** | **OLD AGE** | **18,886,002,743.30** | **18,886,002,743.30** | **2,592,537,139.42** | **9,490,338,169.28** | **50.3%** | **9,395,664,574.02** |
| 71021 | OLD AGE | 18,886,002,743.30 | 18,886,002,743.30 | 2,592,537,139.42 | 9,490,338,169.28 | 50.3% | 9,395,664,574.02 |
| **7105** | **UNEMPLOYMENT** | **17,231,356.32** | **17,231,356.32** | **234,849.06** | **3,516,191.32** | **20.4%** | **13,715,165.00** |
| 71051 | UNEMPLOYMENT | 17,231,356.32 | 17,231,356.32 | 234,849.06 | 3,516,191.32 | 20.4% | 13,715,165.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **164,219,985.31** | **165,529,919.99** | **30,700,611.50** | **106,464,546.68** | **64.3%** | **59,065,373.31** |
| 71091 | SOCIAL PROTECTION N.E.C. | 164,219,985.31 | 165,529,919.99 | 30,700,611.50 | 106,464,546.68 | 64.3% | 59,065,373.31 |

## Table 12: Overhead Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Overhead Expenditure*** | ***49,825,282,424.85*** | ***56,990,282,424.85*** | ***12,513,080,264.06*** | ***31,506,262,849.60*** | ***55.3%*** | ***25,484,019,575.25*** |
| **701** | **GENERAL PUBLIC SERVICES** | **38,345,250,241.52** | **44,300,250,241.52** | **9,769,274,349.39** | **25,683,739,822.08** | **58.0%** | **18,616,510,419.44** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS** | **31,063,373,548.98** | **36,993,373,548.98** | **8,190,147,518.81** | **22,622,927,340.87** | **61.2%** | **14,370,446,208.11** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 17,507,446,512.04 | 18,157,446,512.04 | 4,105,253,577.08 | 10,593,768,233.57 | 58.3% | 7,563,678,278.47 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 13,555,927,036.94 | 18,835,927,036.94 | 4,084,893,941.73 | 12,029,159,107.30 | 63.9% | 6,806,767,929.64 |
| **7013** | **GENERAL SERVICES** | **7,027,944,652.54** | **7,052,944,652.54** | **1,576,759,645.58** | **2,860,795,660.21** | **40.6%** | **4,192,148,992.33** |
| 70131 | GENERAL PERSONNEL SERVICES | 2,052,543,212.59 | 1,902,543,212.59 | 510,770,325.53 | 957,999,119.89 | 50.4% | 944,544,092.70 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 651,362,110.66 | 626,362,110.66 | 209,565,824.98 | 335,730,874.94 | 53.6% | 290,631,235.72 |
| 70133 | OTHER GENERAL SERVICES | 4,324,039,329.29 | 4,524,039,329.29 | 856,423,495.07 | 1,567,065,665.38 | 34.6% | 2,956,973,663.91 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **253,932,040.00** | **253,932,040.00** | **2,367,185.00** | **200,016,821.00** | **78.8%** | **53,915,219.00** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 253,932,040.00 | 253,932,040.00 | 2,367,185.00 | 200,016,821.00 | 78.8% | 53,915,219.00 |
| **703** | **PUBLIC ORDER AND SAFETY** | **2,766,688,473.69** | **2,766,688,473.69** | **387,480,230.40** | **959,384,654.66** | **34.7%** | **1,807,303,819.03** |
| **7033** | **LAW COURTS** | **1,935,146,272.55** | **1,935,146,272.55** | **337,688,231.20** | **853,820,155.46** | **44.1%** | **1,081,326,117.09** |
| 70331 | LAW COURTS | 1,935,146,272.55 | 1,935,146,272.55 | 337,688,231.20 | 853,820,155.46 | 44.1% | 1,081,326,117.09 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **831,542,201.14** | **831,542,201.14** | **49,791,999.20** | **105,564,499.20** | **12.7%** | **725,977,701.94** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 831,542,201.14 | 831,542,201.14 | 49,791,999.20 | 105,564,499.20 | 12.7% | 725,977,701.94 |
| **704** | **ECONOMIC AFFAIRS** | **1,030,150,690.51** | **1,040,150,690.51** | **143,867,370.50** | **356,456,269.96** | **34.3%** | **683,694,420.55** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **527,408,547.25** | **457,408,547.25** | **56,299,011.66** | **132,778,201.64** | **29.0%** | **324,630,345.61** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 527,408,547.25 | 457,408,547.25 | 56,299,011.66 | 132,778,201.64 | 29.0% | 324,630,345.61 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **66,607,008.30** | **66,607,008.30** | **14,740,083.24** | **40,386,649.72** | **60.6%** | **26,220,358.58** |
| 70421 | AGRICULTURE | 47,079,394.98 | 47,079,394.98 | 9,858,180.00 | 25,740,940.00 | 54.7% | 21,338,454.98 |
| 70422 | FORESTRY | 19,527,613.32 | 19,527,613.32 | 4,881,903.24 | 14,645,709.72 | 75.0% | 4,881,903.60 |
| **7043** | **FUEL AND ENERGY** | **234,398,912.44** | **234,398,912.44** | **11,722,415.60** | **14,958,821.60** | **6.4%** | **219,440,090.84** |
| 70435 | ELECTRICITY | 234,398,912.44 | 234,398,912.44 | 11,722,415.60 | 14,958,821.60 | 6.4% | 219,440,090.84 |
| **7045** | **TRANSPORT** | **60,371,122.52** | **60,371,122.52** | **5,089,585.00** | **12,524,797.00** | **20.7%** | **47,846,325.52** |
| 70451 | ROAD TRANSPORT | 60,371,122.52 | 60,371,122.52 | 5,089,585.00 | 12,524,797.00 | 20.7% | 47,846,325.52 |
| **7046** | **COMMUNICATION** | **19,872,000.00** | **19,872,000.00** | **3,520,000.00** | **6,720,000.00** | **33.8%** | **13,152,000.00** |
| 70461 | COMMUNICATION | 19,872,000.00 | 19,872,000.00 | 3,520,000.00 | 6,720,000.00 | 33.8% | 13,152,000.00 |
| **7047** | **OTHER INDUSTRIES** | **121,493,100.00** | **201,493,100.00** | **52,496,275.00** | **149,087,800.00** | **74.0%** | **52,405,300.00** |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 121,493,100.00 | 201,493,100.00 | 52,496,275.00 | 149,087,800.00 | 74.0% | 52,405,300.00 |
| **705** | **ENVIRONMENTAL PROTECTION** | **27,895,544.00** | **27,895,544.00** | **6,043,862.01** | **15,036,833.01** | **53.9%** | **12,858,710.99** |
| **7051** | **WASTE MANAGEMENT** | **2,291,556.00** | **2,291,556.00** | **1,472,889.00** | **2,018,667.00** | **88.1%** | **272,889.00** |
| 70511 | WASTE MANAGEMENT | 2,291,556.00 | 2,291,556.00 | 1,472,889.00 | 2,018,667.00 | 88.1% | 272,889.00 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **25,603,988.00** | **25,603,988.00** | **4,570,973.01** | **13,018,166.01** | **50.8%** | **12,585,821.99** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 25,603,988.00 | 25,603,988.00 | 4,570,973.01 | 13,018,166.01 | 50.8% | 12,585,821.99 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **1,107,843,036.00** | **1,107,843,036.00** | **76,414,451.99** | **600,810,102.32** | **54.2%** | **507,032,933.68** |
| **7061** | **HOUSING DEVELOPMENT** | **146,225,684.00** | **146,225,684.00** | **11,105,923.00** | **31,667,769.00** | **21.7%** | **114,557,915.00** |
| 70611 | HOUSING DEVELOPMENT | 146,225,684.00 | 146,225,684.00 | 11,105,923.00 | 31,667,769.00 | 21.7% | 114,557,915.00 |
| **7062** | **COMMUNITY DEVELOPMENT** | **937,115,788.00** | **937,115,788.00** | **60,988,397.00** | **555,967,188.00** | **59.3%** | **381,148,600.00** |
| 70621 | COMMUNITY DEVELOPMENT | 937,115,788.00 | 937,115,788.00 | 60,988,397.00 | 555,967,188.00 | 59.3% | 381,148,600.00 |
| **7063** | **WATER SUPPLY** | **24,501,564.00** | **24,501,564.00** | **4,320,131.99** | **13,175,145.32** | **53.8%** | **11,326,418.68** |
| 70631 | WATER SUPPLY | 24,501,564.00 | 24,501,564.00 | 4,320,131.99 | 13,175,145.32 | 53.8% | 11,326,418.68 |
| **707** | **HEALTH** | **592,012,481.92** | **592,012,481.92** | **90,739,132.50** | **212,886,785.52** | **36.0%** | **379,125,696.40** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **2,204,448.00** | **2,204,448.00** | **551,112.00** | **1,653,336.00** | **75.0%** | **551,112.00** |
| 70711 | PHARMACEUTICAL PRODUCTS | 2,204,448.00 | 2,204,448.00 | 551,112.00 | 1,653,336.00 | 75.0% | 551,112.00 |
| **7073** | **HOSPITAL SERVICES** | **457,230,302.00** | **457,230,302.00** | **61,593,139.00** | **131,223,805.02** | **28.7%** | **326,006,496.98** |
| 70731 | GENERAL HOSPITAL SERVICES | 457,230,302.00 | 457,230,302.00 | 61,593,139.00 | 131,223,805.02 | 28.7% | 326,006,496.98 |
| **7074** | **PUBLIC HEALTH SERVICES** | **119,737,131.92** | **119,737,131.92** | **25,384,731.50** | **70,379,194.50** | **58.8%** | **49,357,937.42** |
| 70741 | PUBLIC HEALTH SERVICES | 119,737,131.92 | 119,737,131.92 | 25,384,731.50 | 70,379,194.50 | 58.8% | 49,357,937.42 |
| **7076** | **HEALTH N.E.C.** | **12,840,600.00** | **12,840,600.00** | **3,210,150.00** | **9,630,450.00** | **75.0%** | **3,210,150.00** |
| 70761 | HEALTH N.E.C. | 12,840,600.00 | 12,840,600.00 | 3,210,150.00 | 9,630,450.00 | 75.0% | 3,210,150.00 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **1,826,595,531.76** | **3,026,595,531.76** | **879,922,480.00** | **1,798,130,042.08** | **59.4%** | **1,228,465,489.68** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **615,902,228.00** | **615,902,228.00** | **256,640,053.00** | **557,462,309.00** | **90.5%** | **58,439,919.00** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 615,902,228.00 | 615,902,228.00 | 256,640,053.00 | 557,462,309.00 | 90.5% | 58,439,919.00 |
| **7082** | **CULTURAL SERVICES** | **8,802,762.00** | **8,802,762.00** | **1,179,822.00** | **2,939,466.00** | **33.4%** | **5,863,296.00** |
| 70821 | CULTURAL SERVICES | 8,802,762.00 | 8,802,762.00 | 1,179,822.00 | 2,939,466.00 | 33.4% | 5,863,296.00 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **1,044,540,203.32** | **2,244,540,203.32** | **601,714,314.00** | **1,201,506,614.08** | **53.5%** | **1,043,033,589.24** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 1,044,540,203.32 | 2,244,540,203.32 | 601,714,314.00 | 1,201,506,614.08 | 53.5% | 1,043,033,589.24 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **157,350,338.44** | **157,350,338.44** | **20,388,291.00** | **36,221,653.00** | **23.0%** | **121,128,685.44** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 157,350,338.44 | 157,350,338.44 | 20,388,291.00 | 36,221,653.00 | 23.0% | 121,128,685.44 |
| **709** | **EDUCATION** | **3,795,552,085.80** | **3,795,552,085.80** | **1,118,518,843.30** | **1,741,514,708.00** | **45.9%** | **2,054,037,377.80** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **1,167,335,759.00** | **1,167,335,759.00** | **13,391,562.00** | **40,174,686.00** | **3.4%** | **1,127,161,073.00** |
| 70912 | PRIMARY EDUCATION | 1,167,335,759.00 | 1,167,335,759.00 | 13,391,562.00 | 40,174,686.00 | 3.4% | 1,127,161,073.00 |
| **7092** | **SECONDARY EDUCATION** | **2,288,913,153.00** | **2,288,913,153.00** | **1,046,948,602.30** | **1,530,503,054.00** | **66.9%** | **758,410,099.00** |
| 70921 | LOWER SECONDARY EDUCATION | 20,199,664.00 | 20,199,664.00 | 5,537,414.00 | 6,612,242.00 | 32.7% | 13,587,422.00 |
| 70922 | UPPER-SECONDARY EDUCATION | 2,268,713,489.00 | 2,268,713,489.00 | 1,041,411,188.30 | 1,523,890,812.00 | 67.2% | 744,822,677.00 |
| **7094** | **TERTIARY EDUCATION** | **257,145,314.80** | **257,145,314.80** | **46,704,915.00** | **140,190,669.00** | **54.5%** | **116,954,645.80** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 118,783,350.80 | 118,783,350.80 | 16,502,829.00 | 49,584,411.00 | 41.7% | 69,198,939.80 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 138,361,964.00 | 138,361,964.00 | 30,202,086.00 | 90,606,258.00 | 65.5% | 47,755,706.00 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **18,551,660.00** | **18,551,660.00** | **2,331,738.00** | **6,470,220.00** | **34.9%** | **12,081,440.00** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 18,551,660.00 | 18,551,660.00 | 2,331,738.00 | 6,470,220.00 | 34.9% | 12,081,440.00 |
| **7096** | **SUBSIDIARY SERVICES TO EDUCATION** | **2,239,824.00** | **2,239,824.00** | **559,956.00** | **1,679,868.00** | **75.0%** | **559,956.00** |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION | 2,239,824.00 | 2,239,824.00 | 559,956.00 | 1,679,868.00 | 75.0% | 559,956.00 |
| **7098** | **EDUCATION N.E.C.** | **61,366,375.00** | **61,366,375.00** | **8,582,070.00** | **22,496,211.00** | **36.7%** | **38,870,164.00** |
| 70981 | EDUCATION N.E.C | 61,366,375.00 | 61,366,375.00 | 8,582,070.00 | 22,496,211.00 | 36.7% | 38,870,164.00 |
| **710** | **SOCIAL PROTECTION** | **333,294,339.65** | **333,294,339.65** | **40,819,543.97** | **138,303,631.97** | **41.5%** | **194,990,707.68** |
| **7105** | **UNEMPLOYMENT** | **126,063,480.00** | **126,063,480.00** | **14,441,499.00** | **82,589,497.00** | **65.5%** | **43,473,983.00** |
| 71051 | UNEMPLOYMENT | 126,063,480.00 | 126,063,480.00 | 14,441,499.00 | 82,589,497.00 | 65.5% | 43,473,983.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **207,230,859.65** | **207,230,859.65** | **26,378,044.97** | **55,714,134.97** | **26.9%** | **151,516,724.68** |
| 71091 | SOCIAL PROTECTION N.E.C. | 207,230,859.65 | 207,230,859.65 | 26,378,044.97 | 55,714,134.97 | 26.9% | 151,516,724.68 |

## Table 13: Capital Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Capital Expenditure* | *726,301,563,998.14* | *709,052,799,573.70* | *111,756,789,461.60* | *245,489,191,241.42* | *34.6%* | *463,563,608,332.28* |
| **701** | **GENERAL PUBLIC SERVICES** | **92,867,012,744.03** | **105,054,444,707.53** | **12,354,626,555.85** | **28,245,544,266.61** | **26.9%** | **76,808,900,440.92** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT** | **37,692,325,243.41** | **47,273,521,631.35** | **8,597,144,108.82** | **15,707,258,455.43** | **33.2%** | **31,566,263,175.92** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 7,200,604,835.00 | 7,200,604,835.00 | 1,915,315,052.70 | 3,868,490,652.70 | 53.7% | 3,332,114,182.30 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 30,491,720,408.41 | 40,072,916,796.35 | 6,681,829,056.12 | 11,838,767,802.73 | 29.5% | 28,234,148,993.62 |
| **7013** | **GENERAL SERVICES** | **54,671,479,982.91** | **57,527,715,558.47** | **3,757,482,447.03** | **12,460,669,325.54** | **21.7%** | **45,067,046,232.93** |
| 70131 | GENERAL PERSONNEL SERVICES | 25,790,259,496.56 | 32,590,259,496.56 | 1,097,734,481.20 | 3,183,878,272.21 | 9.8% | 29,406,381,224.35 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 1,616,220,486.35 | 1,416,220,486.35 | 106,577,625.00 | 157,057,673.00 | 11.1% | 1,259,162,813.35 |
| 70133 | OTHER GENERAL SERVICES | 27,265,000,000.00 | 23,521,235,575.56 | 2,553,170,340.83 | 9,119,733,380.33 | 38.8% | 14,401,502,195.23 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **503,207,517.71** | **253,207,517.71** | **-** | **77,616,485.64** | **30.7%** | **175,591,032.07** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 503,207,517.71 | 253,207,517.71 | - | 77,616,485.64 | 30.7% | 175,591,032.07 |
| **703** | **PUBLIC ORDER AND SAFETY** | **7,756,409,500.00** | **7,756,409,500.00** | **1,186,580,433.36** | **2,986,475,709.61** | **38.5%** | **4,769,933,790.39** |
| **7033** | **LAW COURTS** | **2,726,409,500.00** | **2,726,409,500.00** | **204,483,154.44** | **1,206,659,437.79** | **44.3%** | **1,519,750,062.21** |
| 70331 | LAW COURTS | 2,726,409,500.00 | 2,726,409,500.00 | 204,483,154.44 | 1,206,659,437.79 | 44.3% | 1,519,750,062.21 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **5,030,000,000.00** | **5,030,000,000.00** | **982,097,278.92** | **1,779,816,271.82** | **35.4%** | **3,250,183,728.18** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 5,030,000,000.00 | 5,030,000,000.00 | 982,097,278.92 | 1,779,816,271.82 | 35.4% | 3,250,183,728.18 |
| **704** | **ECONOMIC AFFAIRS** | **193,815,644,920.53** | **186,989,448,532.59** | **22,278,604,847.57** | **74,228,525,450.62** | **39.7%** | **112,760,923,081.97** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **13,364,526,610.00** | **8,120,972,860.00** | **128,229,061.00** | **744,302,892.76** | **9.2%** | **7,376,669,967.24** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 13,364,526,610.00 | 8,120,972,860.00 | 128,229,061.00 | 744,302,892.76 | 9.2% | 7,376,669,967.24 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **74,161,128,115.88** | **46,040,878,253.81** | **9,424,742,724.30** | **22,188,527,022.06** | **48.2%** | **23,852,351,231.75** |
| 70421 | AGRICULTURE | 74,161,128,115.88 | 46,040,878,253.81 | 9,424,742,724.30 | 22,188,527,022.06 | 48.2% | 23,852,351,231.75 |
| **7043** | **FUEL AND ENERGY** | **17,002,747,684.74** | **14,702,747,684.74** | **1,337,415,590.89** | **4,122,334,031.09** | **28.0%** | **10,580,413,653.65** |
| 70435 | ELECTRICITY | 17,002,747,684.74 | 14,702,747,684.74 | 1,337,415,590.89 | 4,122,334,031.09 | 28.0% | 10,580,413,653.65 |
| **7045** | **TRANSPORT** | **85,015,242,509.91** | **114,852,849,734.04** | **11,273,595,318.88** | **46,883,540,272.21** | **40.8%** | **67,969,309,461.83** |
| 70451 | ROAD TRANSPORT | 85,015,242,509.91 | 114,852,849,734.04 | 11,273,595,318.88 | 46,883,540,272.21 | 40.8% | 67,969,309,461.83 |
| **7046** | **COMMUNICATION** | **4,272,000,000.00** | **3,272,000,000.00** | **114,622,152.50** | **289,821,232.50** | **8.9%** | **2,982,178,767.50** |
| 70461 | COMMUNICATION | 4,272,000,000.00 | 3,272,000,000.00 | 114,622,152.50 | 289,821,232.50 | 8.9% | 2,982,178,767.50 |
| **705** | **ENVIRONMENTAL PROTECTION** | **49,460,123,040.00** | **48,460,123,040.00** | **3,107,115,400.32** | **5,997,050,523.47** | **12.4%** | **42,463,072,516.53** |
| **7051** | **WASTE MANAGEMENT** | **984,523,040.00** | **984,523,040.00** | **98,691,500.00** | **234,232,500.00** | **23.8%** | **750,290,540.00** |
| 70511 | WASTE MANAGEMENT | 984,523,040.00 | 984,523,040.00 | 98,691,500.00 | 234,232,500.00 | 23.8% | 750,290,540.00 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **48,475,600,000.00** | **47,475,600,000.00** | **3,008,423,900.32** | **5,762,818,023.47** | **12.1%** | **41,712,781,976.53** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 48,475,600,000.00 | 47,475,600,000.00 | 3,008,423,900.32 | 5,762,818,023.47 | 12.1% | 41,712,781,976.53 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **126,356,760,699.37** | **120,856,760,699.37** | **19,078,021,668.64** | **36,500,180,503.22** | **30.2%** | **84,356,580,196.15** |
| **7061** | **HOUSING DEVELOPMENT** | **28,039,111,810.00** | **24,039,111,810.00** | **3,192,969,444.35** | **8,938,833,722.35** | **37.2%** | **15,100,278,087.65** |
| 70611 | HOUSING DEVELOPMENT | 28,039,111,810.00 | 24,039,111,810.00 | 3,192,969,444.35 | 8,938,833,722.35 | 37.2% | 15,100,278,087.65 |
| **7062** | **COMMUNITY DEVELOPMENT** | **36,432,255,977.28** | **36,232,255,977.28** | **402,328,695.00** | **3,549,787,186.16** | **9.8%** | **32,682,468,791.12** |
| 70621 | COMMUNITY DEVELOPMENT | 36,432,255,977.28 | 36,232,255,977.28 | 402,328,695.00 | 3,549,787,186.16 | 9.8% | 32,682,468,791.12 |
| **7063** | **WATER SUPPLY** | **61,885,392,912.09** | **60,585,392,912.09** | **15,482,723,529.29** | **24,011,559,594.71** | **39.6%** | **36,573,833,317.38** |
| 70631 | WATER SUPPLY | 61,885,392,912.09 | 60,585,392,912.09 | 15,482,723,529.29 | 24,011,559,594.71 | 39.6% | 36,573,833,317.38 |
| **707** | **HEALTH** | **45,981,511,083.15** | **48,228,142,089.15** | **5,024,950,587.84** | **14,377,547,690.57** | **29.8%** | **33,850,594,398.58** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **1,750,000,000.00** | **1,750,000,000.00** | **160,000,000.00** | **535,000,000.00** | **30.6%** | **1,215,000,000.00** |
| 70711 | PHARMACEUTICAL PRODUCTS | 1,750,000,000.00 | 1,750,000,000.00 | 160,000,000.00 | 535,000,000.00 | 30.6% | 1,215,000,000.00 |
| **7074** | **PUBLIC HEALTH SERVICES** | **44,231,511,083.15** | **46,478,142,089.15** | **4,864,950,587.84** | **13,842,547,690.57** | **29.8%** | **32,635,594,398.58** |
| 70741 | PUBLIC HEALTH SERVICES | 44,231,511,083.15 | 46,478,142,089.15 | 4,864,950,587.84 | 13,842,547,690.57 | 29.8% | 32,635,594,398.58 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **45,203,847,382.51** | **43,488,847,382.51** | **16,953,717,558.01** | **19,308,922,954.05** | **44.4%** | **24,179,924,428.46** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **5,063,858,491.00** | **5,063,858,491.00** | **791,076,398.16** | **1,436,571,944.20** | **28.4%** | **3,627,286,546.80** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 5,063,858,491.00 | 5,063,858,491.00 | 791,076,398.16 | 1,436,571,944.20 | 28.4% | 3,627,286,546.80 |
| **7082** | **CULTURAL SERVICES** | **142,141,500.00** | **142,141,500.00** | **63,502,640.00** | **63,502,640.00** | **44.7%** | **78,638,860.00** |
| 70821 | CULTURAL SERVICES | 142,141,500.00 | 142,141,500.00 | 63,502,640.00 | 63,502,640.00 | 44.7% | 78,638,860.00 |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **4,150,947,142.36** | **2,435,947,142.36** | **653,299,943.36** | **750,388,143.36** | **30.8%** | **1,685,558,999.00** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 4,150,947,142.36 | 2,435,947,142.36 | 653,299,943.36 | 750,388,143.36 | 30.8% | 1,685,558,999.00 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **35,846,900,249.15** | **35,846,900,249.15** | **15,445,838,576.49** | **17,058,460,226.49** | **47.6%** | **18,788,440,022.66** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 35,846,900,249.15 | 35,846,900,249.15 | 15,445,838,576.49 | 17,058,460,226.49 | 47.6% | 18,788,440,022.66 |
| **709** | **EDUCATION** | **129,172,552,295.22** | **108,930,921,289.22** | **27,902,171,743.19** | **58,340,169,124.03** | **53.6%** | **50,590,752,165.19** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **17,743,333,333.33** | **14,243,333,333.33** | **2,782,445,721.96** | **6,106,051,867.72** | **42.9%** | **8,137,281,465.61** |
| 70912 | PRIMARY EDUCATION | 17,743,333,333.33 | 14,243,333,333.33 | 2,782,445,721.96 | 6,106,051,867.72 | 42.9% | 8,137,281,465.61 |
| **7092** | **SECONDARY EDUCATION** | **2,659,496,921.66** | **2,659,496,921.66** | **339,481,970.06** | **472,079,977.40** | **17.8%** | **2,187,416,944.26** |
| 70922 | UPPER-SECONDARY EDUCATION | 2,659,496,921.66 | 2,659,496,921.66 | 339,481,970.06 | 472,079,977.40 | 17.8% | 2,187,416,944.26 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **7094** | **TERTIARY EDUCATION** | **16,184,789,785.62** | **12,500,986,173.55** | **1,978,247,696.99** | **2,805,947,213.53** | **22.4%** | **9,695,038,960.02** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 4,087,782,685.62 | 3,823,088,619.73 | 382,845,364.59 | 555,445,124.33 | 14.5% | 3,267,643,495.40 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 12,097,007,100.00 | 8,677,897,553.82 | 1,595,402,332.40 | 2,250,502,089.20 | 25.9% | 6,427,395,464.62 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **1,034,517,273.88** | **734,517,273.88** | **30,000,000.00** | **50,176,913.00** | **6.8%** | **684,340,360.88** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 1,034,517,273.88 | 734,517,273.88 | 30,000,000.00 | 50,176,913.00 | 6.8% | 684,340,360.88 |
| **7096** | **SUBSIDIARY SERVICES TO EDUCATION** | **13,743,569,094.79** | **12,161,938,088.79** | **1,616,814,758.39** | **1,949,097,382.80** | **16.0%** | **10,212,840,705.99** |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION | 13,743,569,094.79 | 12,161,938,088.79 | 1,616,814,758.39 | 1,949,097,382.80 | 16.0% | 10,212,840,705.99 |
| **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** | **66,518,226,398.01** | **21,155,181,595.79** | **46,954,535,769.58** | **70.6%** | **19,563,690,628.43** |
| 70981 | EDUCATION N.E.C | 77,694,422,785.94 | 66,518,226,398.01 | 21,155,181,595.79 | 46,954,535,769.58 | 70.6% | 19,563,690,628.43 |
| **710** | **SOCIAL PROTECTION** | **35,687,702,333.33** | **39,287,702,333.33** | **3,871,000,666.82** | **5,504,775,019.24** | **14.0%** | **33,782,927,314.09** |
| **7104** | **FAMILY AND CHILDREN** | **11,703,369,000.00** | **11,203,369,000.00** | **433,091,666.82** | **917,270,319.24** | **8.2%** | **10,286,098,680.76** |
| 71041 | FAMILY AND CHILDREN | 11,703,369,000.00 | 11,203,369,000.00 | 433,091,666.82 | 917,270,319.24 | 8.2% | 10,286,098,680.76 |
| **7105** | **UNEMPLOYMENT** | **15,933,333,333.33** | **15,933,333,333.33** | **2,797,942,000.00** | **3,566,082,500.00** | **22.4%** | **12,367,250,833.33** |
| 71051 | UNEMPLOYMENT | 15,933,333,333.33 | 15,933,333,333.33 | 2,797,942,000.00 | 3,566,082,500.00 | 22.4% | 12,367,250,833.33 |
| **7107** | **SOCIAL EXCLUSSION N.E.C** | **3,150,000,000.00** | **1,150,000,000.00** | **16,560,000.00** | **50,486,500.00** | **4.4%** | **1,099,513,500.00** |
| 71071 | SOCIAL EXCLUSION N.E.C. | 3,150,000,000.00 | 1,150,000,000.00 | 16,560,000.00 | 50,486,500.00 | 4.4% | 1,099,513,500.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **4,901,000,000.00** | **11,001,000,000.00** | **623,407,000.00** | **970,935,700.00** | **8.8%** | **10,030,064,300.00** |
| 71091 | SOCIAL PROTECTION N.E.C. | 4,901,000,000.00 | 11,001,000,000.00 | 623,407,000.00 | 970,935,700.00 | 8.8% | 10,030,064,300.00 |

## Table 14: Other Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Other Expenditure* | *44,916,788,205.31* | *55,000,552,629.75* | *15,294,506,567.63* | *38,899,803,704.75* | *70.7%* | *16,100,748,925.00* |
| **701** | **GENERAL PUBLIC SERVICES** | **26,179,830,764.12** | **36,599,830,764.12** | **10,199,717,028.62** | **27,815,576,890.65** | **76.0%** | **8,784,253,873.47** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER** | **5,031,000,000.00** | **5,451,000,000.00** | **1,208,400,990.94** | **3,549,405,682.67** | **65.1%** | **1,901,594,317.33** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 170,000,000.00 | 170,000,000.00 | 42,500,000.01 | 113,333,332.68 | 66.7% | 56,666,667.32 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 4,861,000,000.00 | 5,281,000,000.00 | 1,165,900,990.93 | 3,436,072,349.99 | 65.1% | 1,844,927,650.01 |
| **7013** | **GENERAL SERVICES** | **722,151,680.48** | **722,151,680.48** | **24,382,000.00** | **24,582,000.00** | **3.4%** | **697,569,680.48** |
| 70131 | GENERAL PERSONNEL SERVICES | 706,751,680.48 | 706,751,680.48 | 15,700,000.00 | 15,900,000.00 | 2.2% | 690,851,680.48 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 15,000,000.00 | 15,000,000.00 | 8,682,000.00 | 8,682,000.00 | 57.9% | 6,318,000.00 |
| 70133 | OTHER GENERAL SERVICES | 400,000.00 | 400,000.00 | - | - | 0.0% | 400,000.00 |
| **7017** | **PUBLIC DEBT TRANSACTIONS** | **20,426,679,083.64** | **30,426,679,083.64** | **8,966,934,037.68** | **24,241,589,207.98** | **79.7%** | **6,185,089,875.66** |
| 70171 | PUBLIC DEBT TRANSACTIONS | 20,426,679,083.64 | 30,426,679,083.64 | 8,966,934,037.68 | 24,241,589,207.98 | 79.7% | 6,185,089,875.66 |
| **703** | **PUBLIC ORDER AND SAFETY** | **222,690,000.00** | **222,690,000.00** | **97,196,708.34** | **108,425,208.34** | **48.7%** | **114,264,791.66** |
| **7033** | **LAW COURTS** | **15,290,000.00** | **15,290,000.00** | **614,250.00** | **11,842,750.00** | **77.5%** | **3,447,250.00** |
| 70331 | LAW COURTS | 15,290,000.00 | 15,290,000.00 | 614,250.00 | 11,842,750.00 | 77.5% | 3,447,250.00 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **207,400,000.00** | **207,400,000.00** | **96,582,458.34** | **96,582,458.34** | **46.6%** | **110,817,541.66** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 207,400,000.00 | 207,400,000.00 | 96,582,458.34 | 96,582,458.34 | 46.6% | 110,817,541.66 |
| **704** | **ECONOMIC AFFAIRS** | **5,564,369,212.69** | **5,564,369,212.69** | **1,606,389,098.64** | **4,577,954,355.00** | **82.3%** | **986,414,857.69** |
| **7045** | **TRANSPORT** | **5,564,369,212.69** | **5,564,369,212.69** | **1,606,389,098.64** | **4,577,954,355.00** | **82.3%** | **986,414,857.69** |
| 70451 | ROAD TRANSPORT | 5,564,369,212.69 | 5,564,369,212.69 | 1,606,389,098.64 | 4,577,954,355.00 | 82.3% | 986,414,857.69 |
| **705** | **ENVIRONMENTAL PROTECTION** | **38,933,333.00** | **38,933,333.00** | **7,000,795.25** | **7,546,573.25** | **19.4%** | **31,386,759.75** |
| **7051** | **WASTE MANAGEMENT** | **38,933,333.00** | **38,933,333.00** | **7,000,795.25** | **7,546,573.25** | **19.4%** | **31,386,759.75** |
| 70511 | WASTE MANAGEMENT | 38,933,333.00 | 38,933,333.00 | 7,000,795.25 | 7,546,573.25 | 19.4% | 31,386,759.75 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **1,022,598,739.00** | **1,022,598,739.00** | **1,260,000.00** | **446,908,495.27** | **43.7%** | **575,690,243.73** |
| **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** | **3,780,000.00** | **53.9%** | **3,228,000.00** |
| 70621 | COMMUNITY DEVELOPMENT | 7,008,000.00 | 7,008,000.00 | 1,260,000.00 | 3,780,000.00 | 53.9% | 3,228,000.00 |
| **7063** | **WATER SUPPLY** | **755,590,739.00** | **755,590,739.00** | **-** | **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 | 58.6% | 312,462,243.73 |
| **707** | **HEALTH** | **4,245,287,460.50** | **4,245,287,460.50** | **2,094,764,076.72** | **2,148,894,076.72** | **50.6%** | **2,096,393,383.78** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **151,500,000.00** | **151,500,000.00** | **162,888,922.89** | **162,888,922.89** | **107.5%** | **- 11,388,922.89** |
| 70711 | PHARMACEUTICAL PRODUCTS | 151,500,000.00 | 151,500,000.00 | 162,888,922.89 | 162,888,922.89 | 107.5% | - 11,388,922.89 |
| **7073** | **HOSPITAL SERVICES** | **2,730,000,000.00** | **2,730,000,000.00** | **1,128,416,204.59** | **1,132,546,204.59** | **41.5%** | **1,597,453,795.41** |
| 70731 | GENERAL HOSPITAL SERVICES | 2,730,000,000.00 | 2,730,000,000.00 | 1,128,416,204.59 | 1,132,546,204.59 | 41.5% | 1,597,453,795.41 |
| **7074** | **PUBLIC HEALTH SERVICES** | **1,363,787,460.50** | **1,363,787,460.50** | **803,458,949.24** | **853,458,949.24** | **62.6%** | **510,328,511.26** |
| 70741 | PUBLIC HEALTH SERVICES | 1,363,787,460.50 | 1,363,787,460.50 | 803,458,949.24 | 853,458,949.24 | 62.6% | 510,328,511.26 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **4,540,660,525.00** | **4,204,424,949.44** | **913,455,841.76** | **2,504,478,034.10** | **59.6%** | **1,699,946,915.34** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **320,000,000.00** | **320,000,000.00** | **91,043,318.00** | **194,084,284.00** | **60.7%** | **125,915,716.00** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 320,000,000.00 | 320,000,000.00 | 91,043,318.00 | 194,084,284.00 | 60.7% | 125,915,716.00 |
| **7082** | **CULTURAL SERVICES** | **7,585,525.00** | **7,585,525.00** | **1,760,000.00** | **1,760,000.00** | **23.2%** | **5,825,525.00** |
| 70821 | CULTURAL SERVICES | 7,585,525.00 | 7,585,525.00 | 1,760,000.00 | 1,760,000.00 | 23.2% | 5,825,525.00 |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **388,000,000.00** | **388,000,000.00** | **65,065,585.76** | **65,065,585.76** | **16.8%** | **322,934,414.24** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 388,000,000.00 | 388,000,000.00 | 65,065,585.76 | 65,065,585.76 | 16.8% | 322,934,414.24 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **3,825,075,000.00** | **3,488,839,424.44** | **755,586,938.00** | **2,243,568,164.34** | **64.3%** | **1,245,271,260.10** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 3,825,075,000.00 | 3,488,839,424.44 | 755,586,938.00 | 2,243,568,164.34 | 64.3% | 1,245,271,260.10 |
| **709** | **EDUCATION** | **3,102,418,171.00** | **3,102,418,171.00** | **374,723,018.30** | **1,290,020,071.42** | **41.6%** | **1,812,398,099.58** |
| **7092** | **SECONDARY EDUCATION** | **766,450,000.00** | **766,450,000.00** | **155,886,016.00** | **260,144,108.00** | **33.9%** | **506,305,892.00** |
| 70922 | UPPER-SECONDARY EDUCATION | 766,450,000.00 | 766,450,000.00 | 155,886,016.00 | 260,144,108.00 | 33.9% | 506,305,892.00 |
| **7094** | **TERTIARY EDUCATION** | **2,302,024,171.00** | **2,302,024,171.00** | **217,183,252.30** | **1,024,914,713.42** | **44.5%** | **1,277,109,457.58** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 868,656,540.00 | 868,656,540.00 | 181,426,314.56 | 206,052,554.62 | 23.7% | 662,603,985.38 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 1,433,367,631.00 | 1,433,367,631.00 | 35,756,937.74 | 818,862,158.80 | 57.1% | 614,505,472.20 |
| **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** | **4,961,250.00** | **75.0%** | **1,653,750.00** |
| 70981 | EDUCATION N.E.C | 6,615,000.00 | 6,615,000.00 | 1,653,750.00 | 4,961,250.00 | 75.0% | 1,653,750.00 |

# 2.F Expenditure by Programme Classification

## Table 15: Total Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Expenditure* | *897,865,078,282.05* | *897,843,053,282.05* | *154,276,843,662.79* | *361,722,773,887.45* | *40.3%* | *536,120,279,394.61* |
| **01** | **Agriculture** | **62,265,725,406.69** | **41,585,758,897.91** | **9,643,327,372.47** | **22,867,595,863.55** | **55.0%** | **18,718,163,034.36** |
| 0102 | Development of the livestock value chain | 22,411,538,945.88 | 7,861,538,945.88 | 312,529,990.76 | 374,249,990.76 | 4.8% | 7,487,288,955.12 |
| 0103 | Enhancement of food production and productivity | 38,887,400,000.00 | 32,712,400,000.00 | 9,112,212,733.54 | 21,814,277,031.30 | 66.7% | 10,898,122,968.70 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 966,786,460.81 | 1,011,819,952.03 | 218,584,648.17 | 679,068,841.49 | 67.1% | 332,751,110.54 |
| **02** | **Societal Re-orientation** | **44,253,317,320.00** | **43,103,480,613.30** | **18,704,562,432.90** | **23,239,581,066.74** | **53.9%** | **19,863,899,546.56** |
| 0210 | Societal Re-orientation - General | 44,253,317,320.00 | 43,103,480,613.30 | 18,704,562,432.90 | 23,239,581,066.74 | 53.9% | 19,863,899,546.56 |
| **03** | **Poverty Alleviation** | **39,001,478.36** | **39,001,478.36** | **8,842,916.91** | **24,987,427.98** | **64.1%** | **14,014,050.38** |
| 0310 | Poverty Alleviation - General | 39,001,478.36 | 39,001,478.36 | 8,842,916.91 | 24,987,427.98 | 64.1% | 14,014,050.38 |
| **04** | **Health** | **65,097,139,033.65** | **67,374,039,538.73** | **10,045,898,187.18** | **25,576,417,235.82** | **38.0%** | **41,797,622,302.91** |
| 0402 | Community engagement and participation in health | 130,000,000.00 | 130,000,000.00 | 10,300,000.00 | 19,300,000.00 | 14.8% | 110,700,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 39,025,594,804.82 | 41,272,225,810.82 | 4,813,910,587.84 | 13,520,216,768.46 | 32.8% | 27,752,009,042.36 |
| 0408 | Institution and maintenance of a responsive public health emergency preparedness syste | 1,750,000,000.00 | 1,750,000,000.00 | 160,000,000.00 | 535,000,000.00 | 30.6% | 1,215,000,000.00 |
| 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 | 5.4% | 4,252,621,356.22 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 19,698,127,950.50 | 19,728,397,449.58 | 5,061,687,599.34 | 11,261,105,545.25 | 57.1% | 8,467,291,904.33 |
| **05** | **Education** | **151,404,271,931.39** | **132,940,948,003.40** | **35,268,849,852.80** | **78,947,993,490.37** | **59.4%** | **53,992,954,513.03** |
| 0501 | Effective governance of the education system | 4,150,200,000.00 | 3,940,200,000.00 | 105,121,036.22 | 2,123,351,655.57 | 53.9% | 1,816,848,344.43 |
| 0503 | Equity and inclusiveness in the provision of educational services | 12,269,910,314.62 | 8,586,106,702.55 | 1,134,811,480.40 | 1,761,103,422.95 | 20.5% | 6,825,003,279.60 |
| 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 | 85,143,422,885.46 | 25,649,149,220.57 | 52,103,215,526.67 | 61.2% | 33,040,207,358.79 |
| 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 | 34,937,190,315.39 | 8,379,768,115.61 | 22,958,042,885.18 | 65.7% | 11,979,147,430.21 |
| **06** | **Housing and Urban Development** | **24,635,391,620.77** | **20,471,568,970.42** | **279,126,006.50** | **5,130,176,186.26** | **25.1%** | **15,341,392,784.16** |
| 0610 | Housing and Urban Development - General | 24,635,391,620.77 | 20,471,568,970.42 | 279,126,006.50 | 5,130,176,186.26 | 25.1% | 15,341,392,784.16 |
| **07** | **Gender** | **274,679,105.53** | **275,879,105.53** | **48,722,926.62** | **133,648,007.86** | **48.4%** | **142,231,097.67** |
| 0710 | Gender - General | 274,679,105.53 | 275,879,105.53 | 48,722,926.62 | 133,648,007.86 | 48.4% | 142,231,097.67 |
| **08** | **Youth** | **4,735,810,020.10** | **5,102,991,056.48** | **1,091,661,513.64** | **2,955,890,577.55** | **57.9%** | **2,147,100,478.93** |
| 0810 | Youth - General | 4,735,810,020.10 | 5,102,991,056.48 | 1,091,661,513.64 | 2,955,890,577.55 | 57.9% | 2,147,100,478.93 |
| **09** | **Environmental Improvement** | **59,264,822,938.38** | **62,429,465,535.00** | **6,417,207,324.08** | **11,033,359,870.43** | **17.7%** | **51,396,105,664.57** |
| 0910 | Environmental Improvement - General | 59,264,822,938.38 | 62,429,465,535.00 | 6,417,207,324.08 | 11,033,359,870.43 | 17.7% | 51,396,105,664.57 |
| **10** | **Water Resources and Rural Development** | **62,851,633,508.62** | **61,551,633,508.62** | **15,524,645,389.04** | **24,590,990,277.01** | **40.0%** | **36,960,643,231.61** |
| 1010 | Water Resources and Rural Deve - General | 62,851,633,508.62 | 61,551,633,508.62 | 15,524,645,389.04 | 24,590,990,277.01 | 40.0% | 36,960,643,231.61 |
| **11** | **Information Communication and Technology** | **4,292,839,310.00** | **3,319,900,763.00** | **125,995,494.48** | **325,144,955.98** | **9.8%** | **2,994,755,807.02** |
| 1110 | Information Communication and Technology - General | 4,292,839,310.00 | 3,319,900,763.00 | 125,995,494.48 | 325,144,955.98 | 9.8% | 2,994,755,807.02 |
| **12** | **Growing the Private Sector** | **30,120,943,565.31** | **24,818,693,226.87** | **3,012,872,970.58** | **4,532,972,733.60** | **18.3%** | **20,285,720,493.27** |
| 1210 | Growing the Private Sector - General | 30,120,943,565.31 | 24,818,693,226.87 | 3,012,872,970.58 | 4,532,972,733.60 | 18.3% | 20,285,720,493.27 |
| **13** | **Reform of Government and Governance** | **190,380,826,125.70** | **216,938,658,304.82** | **34,888,155,769.21** | **91,182,333,688.03** | **42.0%** | **125,756,324,616.79** |
| 1310 | Reform of Government and Governance - General | 190,380,826,125.70 | 216,938,658,304.82 | 34,888,155,769.21 | 91,182,333,688.03 | 42.0% | 125,756,324,616.79 |
| **14** | **Power** | **17,304,849,113.74** | **15,004,849,113.74** | **1,361,993,441.48** | **4,176,641,679.22** | **27.8%** | **10,828,207,434.52** |
| 1410 | Power - General | 17,304,849,113.74 | 15,004,849,113.74 | 1,361,993,441.48 | 4,176,641,679.22 | 27.8% | 10,828,207,434.52 |
| **17** | **Road** | **91,303,147,127.18** | **121,140,754,351.31** | **13,095,592,327.66** | **51,909,566,295.02** | **42.9%** | **69,231,188,056.29** |
| 1710 | Road - General | 91,303,147,127.18 | 121,140,754,351.31 | 13,095,592,327.66 | 51,909,566,295.02 | 42.9% | 69,231,188,056.29 |
| **23** | **Social Protection** | **89,640,680,676.63** | **81,745,430,814.56** | **4,759,389,737.24** | **15,095,474,532.02** | **18.5%** | **66,649,956,282.54** |
| 2301 | Effective Governance of Social Protection | 1,345,000,000.00 | 1,345,000,000.00 | 94,942,500.00 | 97,340,000.00 | 7.2% | 1,247,660,000.00 |
| 2302 | Reduce Poverty and Vulnerability | 40,228,500,000.00 | 40,228,500,000.00 | 1,137,038,596.82 | 2,370,068,297.24 | 5.9% | 37,858,431,702.76 |
| 2303 | Promote gender equity and social justice | 5,614,000,000.00 | 5,114,000,000.00 | 27,810,000.00 | 149,015,500.00 | 2.9% | 4,964,984,500.00 |
| 2304 | Enhancement of Child Rights and Support | 720,469,000.00 | 720,469,000.00 | 239,995,000.00 | 361,423,000.00 | 50.2% | 359,046,000.00 |
| 2305 | Social Pensions and Old Age Support | 18,469,689,173.30 | 18,469,689,173.30 | 2,513,537,140.42 | 9,253,338,172.28 | 50.1% | 9,216,351,001.02 |
| 2307 | Promote Emergency and Humanitarian Assistance | 21,563,022,503.33 | 14,167,772,641.26 | 741,067,500.00 | 1,634,871,350.00 | 11.5% | 12,532,901,291.26 |
| 2310 | Social Protection Not Elsewhere Classified | 1,700,000,000.00 | 1,700,000,000.00 | 4,999,000.00 | 1,229,418,212.50 | 72.3% | 470,581,787.50 |

## Table 16: Personnel Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Personnel Expenditure*** | ***76,821,443,653.75*** | ***76,799,418,653.75*** | ***14,712,467,369.50*** | ***45,827,516,091.68*** | ***59.7%*** | ***30,971,902,562.07*** |
| **01** | **Agriculture** | **900,179,452.51** | **945,212,943.73** | **203,844,564.93** | **638,682,191.77** | **67.6%** | **306,530,751.96** |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 900,179,452.51 | 945,212,943.73 | 203,844,564.93 | 638,682,191.77 | 67.6% | 306,530,751.96 |
| **02** | **Societal Re-orientation** | **951,274,048.94** | **952,672,917.80** | **181,998,495.18** | **590,475,232.40** | **62.0%** | **362,197,685.40** |
| 0210 | Societal Re-orientation - General | 951,274,048.94 | 952,672,917.80 | 181,998,495.18 | 590,475,232.40 | 62.0% | 362,197,685.40 |
| **03** | **Poverty Alleviation** | **39,001,478.36** | **39,001,478.36** | **8,842,916.91** | **24,987,427.98** | **64.1%** | **14,014,050.38** |
| 0310 | Poverty Alleviation - General | 39,001,478.36 | 39,001,478.36 | 8,842,916.91 | 24,987,427.98 | 64.1% | 14,014,050.38 |
| **04** | **Health** | **14,632,719,976.08** | **14,662,989,475.16** | **2,836,870,650.86** | **8,829,176,557.69** | **60.2%** | **5,833,812,917.47** |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 14,632,719,976.08 | 14,662,989,475.16 | 2,836,870,650.86 | 8,829,176,557.69 | 60.2% | 5,833,812,917.47 |
| **05** | **Education** | **28,322,191,502.58** | **28,418,867,574.59** | **6,927,629,487.27** | **20,001,274,713.08** | **70.4%** | **8,417,592,861.51** |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 28,322,191,502.58 | 28,418,867,574.59 | 6,927,629,487.27 | 20,001,274,713.08 | 70.4% | 8,417,592,861.51 |
| **06** | **Housing and Urban Development** | **536,887,275.49** | **573,064,625.14** | **136,565,523.15** | **408,943,619.78** | **71.4%** | **164,121,005.36** |
| 0610 | Housing and Urban Development - General | 536,887,275.49 | 573,064,625.14 | 136,565,523.15 | 408,943,619.78 | 71.4% | 164,121,005.36 |
| **07** | **Gender** | **123,327,245.88** | **124,527,245.88** | **26,341,781.62** | **89,924,572.86** | **72.2%** | **34,602,673.02** |
| 0710 | Gender - General | 123,327,245.88 | 124,527,245.88 | 26,341,781.62 | 89,924,572.86 | 72.2% | 34,602,673.02 |
| **08** | **Youth** | **294,985,821.10** | **662,166,857.48** | **82,070,245.48** | **485,436,543.35** | **73.3%** | **176,730,314.13** |
| 0810 | Youth - General | 294,985,821.10 | 662,166,857.48 | 82,070,245.48 | 485,436,543.35 | 73.3% | 176,730,314.13 |
| **09** | **Environmental Improvement** | **375,759,211.38** | **440,401,808.00** | **92,032,382.50** | **320,962,372.49** | **72.9%** | **119,439,435.51** |
| 0910 | Environmental Improvement - General | 375,759,211.38 | 440,401,808.00 | 92,032,382.50 | 320,962,372.49 | 72.9% | 119,439,435.51 |
| **10** | **Water Resources and Rural Development** | **186,148,293.53** | **186,148,293.53** | **37,601,727.76** | **123,127,041.71** | **66.1%** | **63,021,251.82** |
| 1010 | Water Resources and Rural Deve - General | 186,148,293.53 | 186,148,293.53 | 37,601,727.76 | 123,127,041.71 | 66.1% | 63,021,251.82 |
| **11** | **Information Communication and Technology** | **20,839,310.00** | **47,900,763.00** | **11,373,341.98** | **35,323,723.48** | **73.7%** | **12,577,039.52** |
| 1110 | Information Communication and Technology - General | 20,839,310.00 | 47,900,763.00 | 11,373,341.98 | 35,323,723.48 | 73.7% | 12,577,039.52 |
| **12** | **Growing the Private Sector** | **124,629,741.40** | **135,933,152.96** | **34,394,564.58** | **99,635,805.84** | **73.3%** | **36,297,347.12** |
| 1210 | Growing the Private Sector - General | 124,629,741.40 | 135,933,152.96 | 34,394,564.58 | 99,635,805.84 | 73.3% | 36,297,347.12 |
| **13** | **Reform of Government and Governance** | **11,308,273,740.58** | **10,605,304,962.20** | **1,492,573,245.07** | **4,544,308,835.97** | **42.8%** | **6,060,996,126.23** |
| 1310 | Reform of Government and Governance - General | 11,308,273,740.58 | 10,605,304,962.20 | 1,492,573,245.07 | 4,544,308,835.97 | 42.8% | 6,060,996,126.23 |
| **14** | **Power** | **67,702,516.56** | **67,702,516.56** | **12,855,434.99** | **39,348,826.53** | **58.1%** | **28,353,690.03** |
| 1410 | Power - General | 67,702,516.56 | 67,702,516.56 | 12,855,434.99 | 39,348,826.53 | 58.1% | 28,353,690.03 |
| **17** | **Road** | **467,834,866.06** | **467,834,866.06** | **113,935,866.80** | **342,570,454.47** | **73.2%** | **125,264,411.59** |
| 1710 | Road - General | 467,834,866.06 | 467,834,866.06 | 113,935,866.80 | 342,570,454.47 | 73.2% | 125,264,411.59 |
| **23** | **Social Protection** | **18,469,689,173.30** | **18,469,689,173.30** | **2,513,537,140.42** | **9,253,338,172.28** | **50.1%** | **9,216,351,001.02** |
| 2305 | Social Pensions and Old Age Support | 18,469,689,173.30 | 18,469,689,173.30 | 2,513,537,140.42 | 9,253,338,172.28 | 50.1% | 9,216,351,001.02 |

## Table 17: Overhead Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Overhead Expenditure*** | ***49,825,282,424.85*** | ***56,990,282,424.85*** | ***12,513,080,264.06*** | ***31,506,262,849.60*** | ***55.3%*** | ***25,484,019,575.25*** |
| **01** | **Agriculture** | **66,607,008.30** | **66,607,008.30** | **14,740,083.24** | **40,386,649.72** | **60.6%** | **26,220,358.58** |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 66,607,008.30 | 66,607,008.30 | 14,740,083.24 | 40,386,649.72 | 60.6% | 26,220,358.58 |
| **02** | **Societal Re-orientation** | **2,140,146,062.96** | **3,340,146,062.96** | **663,216,399.19** | **1,336,973,977.93** | **40.0%** | **2,003,172,085.03** |
| 0210 | Societal Re-orientation - General | 2,140,146,062.96 | 3,340,146,062.96 | 663,216,399.19 | 1,336,973,977.93 | 40.0% | 2,003,172,085.03 |
| **04** | **Health** | **618,063,773.92** | **618,063,773.92** | **93,805,243.50** | **222,161,042.52** | **35.9%** | **395,902,731.40** |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 618,063,773.92 | 618,063,773.92 | 93,805,243.50 | 222,161,042.52 | 35.9% | 395,902,731.40 |
| **05** | **Education** | **3,645,290,309.80** | **3,645,290,309.80** | **1,113,663,238.30** | **1,727,621,969.00** | **47.4%** | **1,917,668,340.80** |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 3,645,290,309.80 | 3,645,290,309.80 | 1,113,663,238.30 | 1,727,621,969.00 | 47.4% | 1,917,668,340.80 |
| **06** | **Housing and Urban Development** | **160,649,868.00** | **160,649,868.00** | **11,105,923.00** | **35,273,811.00** | **22.0%** | **125,376,057.00** |
| 0610 | Housing and Urban Development - General | 160,649,868.00 | 160,649,868.00 | 11,105,923.00 | 35,273,811.00 | 22.0% | 125,376,057.00 |
| **07** | **Gender** | **151,351,859.65** | **151,351,859.65** | **22,381,145.00** | **43,723,435.00** | **28.9%** | **107,628,424.65** |
| 0710 | Gender - General | 151,351,859.65 | 151,351,859.65 | 22,381,145.00 | 43,723,435.00 | 28.9% | 107,628,424.65 |
| **08** | **Youth** | **1,556,965,708.00** | **1,556,965,708.00** | **300,081,552.00** | **1,143,601,806.00** | **73.5%** | **413,363,902.00** |
| 0810 | Youth - General | 1,556,965,708.00 | 1,556,965,708.00 | 300,081,552.00 | 1,143,601,806.00 | 73.5% | 413,363,902.00 |
| **09** | **Environmental Improvement** | **27,895,544.00** | **27,895,544.00** | **6,043,862.01** | **15,036,833.01** | **53.9%** | **12,858,710.99** |
| 0910 | Environmental Improvement - General | 27,895,544.00 | 27,895,544.00 | 6,043,862.01 | 15,036,833.01 | 53.9% | 12,858,710.99 |
| **10** | **Water Resources and Rural Development** | **24,501,564.00** | **24,501,564.00** | **4,320,131.99** | **13,175,145.32** | **53.8%** | **11,326,418.68** |
| 1010 | Water Resources and Rural Deve - General | 24,501,564.00 | 24,501,564.00 | 4,320,131.99 | 13,175,145.32 | 53.8% | 11,326,418.68 |
| **12** | **Growing the Private Sector** | **494,608,547.25** | **424,608,547.25** | **52,307,345.00** | **122,951,535.00** | **29.0%** | **301,657,012.25** |
| 1210 | Growing the Private Sector - General | 494,608,547.25 | 424,608,547.25 | 52,307,345.00 | 122,951,535.00 | 29.0% | 301,657,012.25 |
| **13** | **Reform of Government and Governance** | **40,649,102,728.01** | **46,684,102,728.01** | **10,214,603,340.23** | **26,781,479,068.50** | **57.4%** | **19,902,623,659.51** |
| 1310 | Reform of Government and Governance - General | 40,649,102,728.01 | 46,684,102,728.01 | 10,214,603,340.23 | 26,781,479,068.50 | 57.4% | 19,902,623,659.51 |
| **14** | **Power** | **234,398,912.44** | **234,398,912.44** | **11,722,415.60** | **14,958,821.60** | **6.4%** | **219,440,090.84** |
| 1410 | Power - General | 234,398,912.44 | 234,398,912.44 | 11,722,415.60 | 14,958,821.60 | 6.4% | 219,440,090.84 |
| **17** | **Road** | **55,700,538.52** | **55,700,538.52** | **5,089,585.00** | **8,918,755.00** | **16.0%** | **46,781,783.52** |
| 1710 | Road - General | 55,700,538.52 | 55,700,538.52 | 5,089,585.00 | 8,918,755.00 | 16.0% | 46,781,783.52 |

## Table 18: Capital Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Capital Expenditure*** | ***726,301,563,998.14*** | ***709,052,799,573.70*** | ***111,756,789,461.60*** | ***245,489,191,241.42*** | ***34.6%*** | ***463,563,608,332.28*** |
| **01** | **Agriculture** | **61,298,938,945.88** | **40,573,938,945.88** | **9,424,742,724.30** | **22,188,527,022.06** | **54.7%** | **18,385,411,923.82** |
| 0102 | Development of the livestock value chain | 22,411,538,945.88 | 7,861,538,945.88 | 312,529,990.76 | 374,249,990.76 | 4.8% | 7,487,288,955.12 |
| 0103 | Enhancement of food production and productivity | 38,887,400,000.00 | 32,712,400,000.00 | 9,112,212,733.54 | 21,814,277,031.30 | 66.7% | 10,898,122,968.70 |
| **02** | **Societal Re-orientation** | **36,906,507,683.10** | **34,891,507,683.10** | **17,036,935,014.77** | **19,001,738,106.31** | **54.5%** | **15,889,769,576.79** |
| 0210 | Societal Re-orientation - General | 36,906,507,683.10 | 34,891,507,683.10 | 17,036,935,014.77 | 19,001,738,106.31 | 54.5% | 15,889,769,576.79 |
| **04** | **Health** | **45,399,011,083.15** | **47,645,642,089.15** | **4,984,210,587.84** | **14,315,311,690.57** | **30.0%** | **33,330,330,398.58** |
| 0402 | Community engagement and participation in health | 130,000,000.00 | 130,000,000.00 | 10,300,000.00 | 19,300,000.00 | 14.8% | 110,700,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 39,025,594,804.82 | 41,272,225,810.82 | 4,813,910,587.84 | 13,520,216,768.46 | 32.8% | 27,752,009,042.36 |
| 0408 | Institution and maintenance of a responsive public health emergency preparedness syste | 1,750,000,000.00 | 1,750,000,000.00 | 160,000,000.00 | 535,000,000.00 | 30.6% | 1,215,000,000.00 |
| 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 | 5.4% | 4,252,621,356.22 |
| **05** | **Education** | **116,563,757,688.01** | **98,003,757,688.01** | **26,889,081,737.19** | **55,989,950,605.19** | **57.1%** | **42,013,807,082.82** |
| 0501 | Effective governance of the education system | 4,150,200,000.00 | 3,940,200,000.00 | 105,121,036.22 | 2,123,351,655.57 | 53.9% | 1,816,848,344.43 |
| 0503 | Equity and inclusiveness in the provision of educational services | 12,269,910,314.62 | 8,586,106,702.55 | 1,134,811,480.40 | 1,761,103,422.95 | 20.5% | 6,825,003,279.60 |
| 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 | 85,143,422,885.46 | 25,649,149,220.57 | 52,103,215,526.67 | 61.2% | 33,040,207,358.79 |
| 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** | **19,477,854,477.28** | **131,454,560.35** | **4,685,958,755.48** | **24.1%** | **14,791,895,721.80** |
| 0610 | Housing and Urban Development - General | 23,677,854,477.28 | 19,477,854,477.28 | 131,454,560.35 | 4,685,958,755.48 | 24.1% | 14,791,895,721.80 |
| **08** | **Youth** | **2,563,858,491.00** | **2,563,858,491.00** | **618,466,398.16** | **1,132,767,944.20** | **44.2%** | **1,431,090,546.80** |
| 0810 | Youth - General | 2,563,858,491.00 | 2,563,858,491.00 | 618,466,398.16 | 1,132,767,944.20 | 44.2% | 1,431,090,546.80 |
| **09** | **Environmental Improvement** | **58,822,234,850.00** | **61,922,234,850.00** | **6,312,130,284.32** | **10,689,814,091.68** | **17.3%** | **51,232,420,758.32** |
| 0910 | Environmental Improvement - General | 58,822,234,850.00 | 61,922,234,850.00 | 6,312,130,284.32 | 10,689,814,091.68 | 17.3% | 51,232,420,758.32 |
| **10** | **Water Resources and Rural Development** | **61,885,392,912.09** | **60,585,392,912.09** | **15,482,723,529.29** | **24,011,559,594.71** | **39.6%** | **36,573,833,317.38** |
| 1010 | Water Resources and Rural Deve - General | 61,885,392,912.09 | 60,585,392,912.09 | 15,482,723,529.29 | 24,011,559,594.71 | 39.6% | 36,573,833,317.38 |
| **11** | **Information Communication and Technology** | **4,272,000,000.00** | **3,272,000,000.00** | **114,622,152.50** | **289,821,232.50** | **8.9%** | **2,982,178,767.50** |
| 1110 | Information Communication and Technology - General | 4,272,000,000.00 | 3,272,000,000.00 | 114,622,152.50 | 289,821,232.50 | 8.9% | 2,982,178,767.50 |
| **12** | **Growing the Private Sector** | **29,501,705,276.66** | **24,258,151,526.66** | **2,926,171,061.00** | **4,310,385,392.76** | **17.8%** | **19,947,766,133.90** |
| 1210 | Growing the Private Sector - General | 29,501,705,276.66 | 24,258,151,526.66 | 2,926,171,061.00 | 4,310,385,392.76 | 17.8% | 19,947,766,133.90 |
| **13** | **Reform of Government and Governance** | **112,221,320,892.99** | **123,027,121,850.49** | **12,979,387,905.29** | **32,025,346,142.92** | **26.0%** | **91,001,775,707.57** |
| 1310 | Reform of Government and Governance - General | 112,221,320,892.99 | 123,027,121,850.49 | 12,979,387,905.29 | 32,025,346,142.92 | 26.0% | 91,001,775,707.57 |
| **14** | **Power** | **17,002,747,684.74** | **14,702,747,684.74** | **1,337,415,590.89** | **4,122,334,031.09** | **28.0%** | **10,580,413,653.65** |
| 1410 | Power - General | 17,002,747,684.74 | 14,702,747,684.74 | 1,337,415,590.89 | 4,122,334,031.09 | 28.0% | 10,580,413,653.65 |
| **17** | **Road** | **85,015,242,509.91** | **114,852,849,734.04** | **11,273,595,318.88** | **46,883,540,272.21** | **40.8%** | **67,969,309,461.83** |
| 1710 | Road - General | 85,015,242,509.91 | 114,852,849,734.04 | 11,273,595,318.88 | 46,883,540,272.21 | 40.8% | 67,969,309,461.83 |
| **23** | **Social Protection** | **71,170,991,503.33** | **63,275,741,641.26** | **2,245,852,596.82** | **5,842,136,359.74** | **9.2%** | **57,433,605,281.52** |
| 2301 | Effective Governance of Social Protection | 1,345,000,000.00 | 1,345,000,000.00 | 94,942,500.00 | 97,340,000.00 | 7.2% | 1,247,660,000.00 |
| 2302 | Reduce Poverty and Vulnerability | 40,228,500,000.00 | 40,228,500,000.00 | 1,137,038,596.82 | 2,370,068,297.24 | 5.9% | 37,858,431,702.76 |
| 2303 | Promote gender equity and social justice | 5,614,000,000.00 | 5,114,000,000.00 | 27,810,000.00 | 149,015,500.00 | 2.9% | 4,964,984,500.00 |
| 2304 | Enhancement of Child Rights and Support | 720,469,000.00 | 720,469,000.00 | 239,995,000.00 | 361,423,000.00 | 50.2% | 359,046,000.00 |
| 2307 | Promote Emergency and Humanitarian Assistance | 21,563,022,503.33 | 14,167,772,641.26 | 741,067,500.00 | 1,634,871,350.00 | 11.5% | 12,532,901,291.26 |
| 2310 | Social Protection Not Elsewhere Classified | 1,700,000,000.00 | 1,700,000,000.00 | 4,999,000.00 | 1,229,418,212.50 | 72.3% | 470,581,787.50 |

## Table 19: Other Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Other Expenditure*** | ***44,916,788,205.31*** | ***55,000,552,629.75*** | ***15,294,506,567.63*** | ***38,899,803,704.75*** | ***70.7%*** | ***16,100,748,925.00*** |
| **02** | **Societal Re-orientation** | **4,255,389,525.00** | **3,919,153,949.44** | **822,412,523.76** | **2,310,393,750.10** | **59.0%** | **1,608,760,199.34** |
| 0210 | Societal Re-orientation - General | 4,255,389,525.00 | 3,919,153,949.44 | 822,412,523.76 | 2,310,393,750.10 | 59.0% | 1,608,760,199.34 |
| **04** | **Health** | **4,447,344,200.50** | **4,447,344,200.50** | **2,131,011,704.98** | **2,209,767,945.04** | **49.7%** | **2,237,576,255.46** |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 4,447,344,200.50 | 4,447,344,200.50 | 2,131,011,704.98 | 2,209,767,945.04 | 49.7% | 2,237,576,255.46 |
| **05** | **Education** | **2,873,032,431.00** | **2,873,032,431.00** | **338,475,390.04** | **1,229,146,203.10** | **42.8%** | **1,643,886,227.90** |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 2,873,032,431.00 | 2,873,032,431.00 | 338,475,390.04 | 1,229,146,203.10 | 42.8% | 1,643,886,227.90 |
| **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** | **91,043,318.00** | **194,084,284.00** | **60.7%** | **125,915,716.00** |
| 0810 | Youth - General | 320,000,000.00 | 320,000,000.00 | 91,043,318.00 | 194,084,284.00 | 60.7% | 125,915,716.00 |
| **09** | **Environmental Improvement** | **38,933,333.00** | **38,933,333.00** | **7,000,795.25** | **7,546,573.25** | **19.4%** | **31,386,759.75** |
| 0910 | Environmental Improvement - General | 38,933,333.00 | 38,933,333.00 | 7,000,795.25 | 7,546,573.25 | 19.4% | 31,386,759.75 |
| **10** | **Water Resources and Rural Development** | **755,590,739.00** | **755,590,739.00** | **-** | **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 | 58.6% | 312,462,243.73 |
| **13** | **Reform of Government and Governance** | **26,202,128,764.12** | **36,622,128,764.12** | **10,201,591,278.62** | **27,831,199,640.65** | **76.0%** | **8,790,929,123.47** |
| 1310 | Reform of Government and Governance - General | 26,202,128,764.12 | 36,622,128,764.12 | 10,201,591,278.62 | 27,831,199,640.65 | 76.0% | 8,790,929,123.47 |
| **17** | **Road** | **5,764,369,212.69** | **5,764,369,212.69** | **1,702,971,556.98** | **4,674,536,813.34** | **81.1%** | **1,089,832,399.35** |
| 1710 | Road - General | 5,764,369,212.69 | 5,764,369,212.69 | 1,702,971,556.98 | 4,674,536,813.34 | 81.1% | 1,089,832,399.35 |

# 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 Q3 - Capital Expenditure by Project**

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| **Total Capital Expenditure** | | **726,301,563,998.14** | **709,052,799,573.70** | **111,756,789,461.60** | **245,489,191,241.42** | **34.6%** | **463,563,608,332.28** | **PHC** | **BED** |
| 011100400100 - Office of the Economic Adviser to the | Economic Policy Dialogue Roundtable Activities | 50,000,000.00 | 50,000,000.00 | 16,560,000.00 | 28,060,000.00 | 56.1% | 21,940,000.00 | | |
| 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 | 26.1% | 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 | 8,345,000.00 | 31,640,930.00 | 7.9% | 368,359,070.00 | | |
| 011100600100 - Directorate of Information and | Computerization and Automation of MDAs operations | 342,000,000.00 | 342,000,000.00 | 46,696,465.00 | 46,696,465.00 | 13.7% | 295,303,535.00 | | |
| 011100600100 - Directorate of Information and | Annual Software Subscription | 100,000,000.00 | 100,000,000.00 | 24,743,812.50 | 66,221,962.50 | 66.2% | 33,778,037.50 | | |
| 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 | 100.0% | - | | |
| 011100600100 - Directorate of Information and | Enterprises Data Warehouse | 200,000,000.00 | 200,000,000.00 | 7,500,000.00 | 97,500,000.00 | 48.8% | 102,500,000.00 | | |
| 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 | 2.3% | 146,575,000.00 | | |
| 011100600100 - Directorate of Information and | Rountine Maintenance/Incidence/IT Equipments | 200,000,000.00 | 200,000,000.00 | 17,336,875.00 | 17,336,875.00 | 8.7% | 182,663,125.00 | | |
| 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 | 1,300,000,000.00 | - | - | 0.0% | 1,300,000,000.00 | | |
| 011100600100 - Directorate of Information and | KATSINA GOVOPS Programme- Public & Civil Servants Training & Change Management | 200,000,000.00 | 200,000,000.00 | 10,000,000.00 | 17,000,000.00 | 8.5% | 183,000,000.00 | | |
| 011100700100 - Katsina State Social Investment Agency | Coordination of KTSG Social Investment Programmes | 50,000,000.00 | 50,000,000.00 | - | 22,426,500.00 | 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 | 19,800,000.00 | 95,030,000.00 | 95.0% | 4,970,000.00 | | |
| 011100900100 - Katsina State Enterprise Development | Mentoring and Apprentiship Support Programme (MAP) | 200,000,000.00 | 200,000,000.00 | - | 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 & Enterprienueur Programme | 700,000,000.00 | 700,000,000.00 | 12,142,000.00 | 12,142,000.00 | 1.7% | 687,858,000.00 | | |
| 011100900100 - Katsina State Enterprise Development | Dikko Social Innovation Academy | 100,000,000.00 | 100,000,000.00 | 6,000,000.00 | 6,000,000.00 | 6.0% | 94,000,000.00 | | |
| 011100900100 - Katsina State Enterprise Development | MSME CORRIDOR MAPPING EMPOWERMENT PROGRAM SUPPORT (KTSG 30%, 34LGAs | 10,000,000,000.00 | 10,000,000,000.00 | 2,500,000,000.00 | 3,000,000,000.00 | 30.0% | 7,000,000,000.00 | | |
| 011100900100 - Katsina State Enterprise Development | KATSINA STATE GRADUATE ENTREPRENUERSHIP FUND (GKEF) (KTSG 30%, 34LGAs | 3,333,333,333.33 | 3,333,333,333.33 | 260,000,000.00 | 295,950,000.00 | 8.9% | 3,037,383,333.33 | | |
| 011113200100 - Department of Inter-Governmental and | Development & Maintenance of Liaison Offices & Government Quarters | 300,000,000.00 | 556,235,575.56 | 23,265,752.12 | 309,272,390.90 | 55.6% | 246,963,184.66 | | |
| 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 | 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 | - | - | - | | - | | |
| 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 | 50,789,661.00 | 50,789,661.00 | 39.1% | 79,210,339.00 | | |
| 011200300100 - Katsina State House of Assembly | General Rehab. at Kaduna (old ) Guest House including 4No. Chalets | 250,000,000.00 | 250,000,000.00 | 97,672,425.00 | 97,672,425.00 | 39.1% | 152,327,575.00 | | |
| 011200300100 - Katsina State House of Assembly | Provision of Wireles 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 Right Honourable Speaker | 375,000,000.00 | 375,000,000.00 | 146,508,637.00 | 146,508,637.00 | 39.1% | 228,491,363.00 | | |
| 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 | 14,846,000.00 | 445,000,000.00 | 100.0% | - | | |
| 011200300100 - Katsina State House of Assembly | Purchase of Official Vehicles for Assembly Service Commission | 300,000,000.00 | 300,000,000.00 | 56,857,496.15 | 212,017,496.15 | 70.7% | 87,982,503.85 | | |
| 011200300100 - Katsina State House of Assembly | Purchase of Laptops/iPad | 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 | Hajj Exercise | 1,219,604,834.29 | 1,219,604,834.29 | 1,219,604,834.00 | 1,219,604,834.00 | 100.0% | 0.29 | | |
| 011200300100 - Katsina State House of Assembly | Economic Empowerment in 34No. LGAs | 1,292,000,000.71 | 1,292,000,000.71 | 323,000,000.00 | 657,111,200.00 | 50.9% | 634,888,800.71 | | |
| 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 | 2,263,499.85 | 8,469,899.85 | 70.6% | 3,530,100.15 | | |
| 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 | Provision of Palliatives to 34No. Constituencies | 2,000,000,000.00 | 2,000,000,000.00 | - | 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 | 3,772,499.70 | 14,116,499.70 | 70.6% | 5,883,500.30 | | |
| 011200400100 - Katsina State Assembly Service | Furniture and Fittings | 15,000,000.00 | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 | | |
| 011200400100 - 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 | 500,000,000.00 | 500,000,000.00 | 100.0% | 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 | | |

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 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 10KVA 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 | 81,316,150.00 | 178,404,350.00 | 35.7% | 321,595,650.00 | | |
| 012301300100 - Government Printing Press | Purchase of Movp 4 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 CTCP (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 FRC 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 | 91,360,000.00 | - | - | 0.0% | 91,360,000.00 | | |
| 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-C4065PXLU 202xLM | 57,750,000.00 | 42,750,000.00 | - | - | 0.0% | 42,750,000.00 | | |
| 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 Widthbadwin Dryer (5 Unit) | 1,300,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | | |
| 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 | 9,875,000.00 | 9,875,000.00 | 92.3% | 822,500.00 | | |
| 012301500100 - History and Culture Bureau | Construction of Cultural Crafts Development and Exhibition of Traditional Occupations | 26,444,000.00 | 26,444,000.00 | 5,000,000.00 | 5,000,000.00 | 18.9% | 21,444,000.00 | | |
| 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 | | |
| 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 | 58,895,000.00 | 281,636,500.00 | 93.9% | 18,363,500.00 | | |
| 012400100100 - Ministry of Internal Security and Home | Procurement of Security Asset | 1,200,000,000.00 | 1,200,000,000.00 | 134,823,086.53 | 134,823,086.53 | 11.2% | 1,065,176,913.47 | | |
| 012400100100 - Ministry of Internal Security and Home | Purchase of Ammunitions & Caterages (KTSG COUNTERPART@30%) | 500,000,000.00 | 500,000,000.00 | 74,289,150.00 | 222,866,954.40 | 44.6% | 277,133,045.60 | | |
| 012400100100 - Ministry of Internal Security and Home | Purchase of Security Gadget (KTSG COUNTERPART@30%) | 150,000,000.00 | 150,000,000.00 | 27,000,000.00 | 27,000,000.00 | 18.0% | 123,000,000.00 | | |
| 012400100100 - Ministry of Internal Security and Home | Purchase of Pump Action Riffles | 300,000,000.00 | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 | | |
| 012400100100 - Ministry of Internal Security and Home | Intelligence Information Gazering | 1,000,000,000.00 | 1,000,000,000.00 | 423,570,000.00 | 423,570,000.00 | 42.4% | 576,430,000.00 | | |
| 012400100100 - Ministry of Internal Security and Home | Construct of Office and Accommodation for Community Watch Corps | 100,000,000.00 | 100,000,000.00 | 85,000,000.00 | 100,000,000.00 | 100.0% | - | | |
| 012400100100 - Ministry of Internal Security and Home | Maintenance of State Security Joint Operation | 400,000,000.00 | 400,000,000.00 | 6,000,000.00 | 383,171,000.00 | 95.8% | 16,829,000.00 | | |
| 012400100100 - Ministry of Internal Security and Home | Media for Security Activitioes | 100,000,000.00 | 100,000,000.00 | 23,800,000.00 | 23,800,000.00 | 23.8% | 76,200,000.00 | | |
| 012400100100 - Ministry of Internal Security and Home | Inter-State Security Collaboartion/meeting Workshop | 200,000,000.00 | 200,000,000.00 | 144,248,000.00 | 149,936,000.00 | 75.0% | 50,064,000.00 | | |
| 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 Rugu 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 | 5.0% | 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 | 4,472,042.39 | 4,472,042.39 | 17.9% | 20,527,957.61 | | |
| 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 | Provison 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 Official/ Other Vehicles | 2,500,000,000.00 | 9,300,000,000.00 | 689,582,357.61 | 2,500,000,000.00 | 26.9% | 6,800,000,000.00 | | |
| 012500100100 - Office of the Head of Civil Service of the | Purchase of Office Furniture | 800,000,000.00 | 800,000,000.00 | 169,907,400.00 | 315,988,162.50 | 39.5% | 484,011,837.50 | | |
| 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 Acitivies (State, LG and Wards) | 50,000,000.00 | 50,000,000.00 | 1,389,500.00 | 1,389,500.00 | 2.8% | 48,610,500.00 | | |
| 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 Updae, 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. Cubides | 16,181,600.00 | 16,181,600.00 | 16,181,600.00 | 16,181,600.00 | 100.0% | - | | |
| 012500500100 - Department of Establishment, Pension | MAINTENANCE AND SUBSRIPTION 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 | | |

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging |
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**Katsina State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project**

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 021511000100 - Katsina Farmers Supply Company | Procurement of Agro-Chemicals | 90,000,000.00 | 90,000,000.00 | 63,125,000.00 | 63,125,000.00 | 70.1% | 26,875,000.00 | | |
| 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 | 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 | 8,586,380,000.00 | 20,000,000,000.00 | 100.0% | - | | |
| 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 | 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 | 31,600,000.00 | 31,600,000.00 | 15.8% | 168,400,000.00 | | |
| 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 | 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 | 6,469,838.00 | 6,469,838.00 | 4.3% | 143,530,162.00 | | |
| 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 | 10,000,000.00 | 10,000,000.00 | 50.0% | 10,000,000.00 | | |
| 021511500100 - Ministry of Livestock Development | Control of Animal Parasites, Diseases & Annual Vaccination | 65,000,000.00 | 65,000,000.00 | - | 55,000,000.00 | 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 | 475,000.00 | 1,675,000.00 | 16.8% | 8,325,000.00 | | |
| 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 | 50.0% | 5,000,000.00 | | |
| 021511500100 - Ministry of Livestock Development | Development & Management of Grazing Reserves (ER) L-PRESS PROJECT (KTSG N30M | 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 | 3,100,000.00 | 3,620,000.00 | 0.7% | 496,380,000.00 | | |
| 021511500100 - Ministry of Livestock Development | Livestock and Meat Processing Centre | 17,500,000,000.00 | 3,200,000,000.00 | 22,515,868.26 | 22,515,868.26 | 0.7% | 3,177,484,131.74 | | |
| 021511500100 - Ministry of Livestock Development | Support to Pasturalists | 10,000,000,000.00 | 2,604,750,137.93 | - | - | 0.0% | 2,604,750,137.93 | | |
| 021511500100 - Ministry of Livestock Development | Ranch Development Programme at Rugu Forest (Rumah-kukar Jangarai Grazing | 551,198,945.88 | 551,198,945.88 | 269,969,284.50 | 269,969,284.50 | 49.0% | 281,229,661.38 | | |
| 021511500100 - Ministry of Livestock Development | Katsina Modern Veterinary Hospital | 500,000,000.00 | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 | | |
| 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 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 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 | 3,382,000,000.00 | 304,021,237.29 | 783,584,935.05 | 23.2% | 2,598,415,064.95 | | |
| 021511600100 - Irrigation Board | Procurement of 11No. Machineries for Dam dredging and Construction (2No. D7 | 450,000,000.00 | 225,000,000.00 | - | - | 0.0% | 225,000,000.00 | | |
| 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 | 752,617,521.17 | 2,898,344,992.22 | 96.6% | 101,655,007.78 | | |
| 022000100100 - Ministry of Finance | Payment of Professional Fees and Other Services | 5,000,000,000.00 | 5,000,000,000.00 | 614,296,159.94 | 1,224,821,651.63 | 24.5% | 3,775,178,348.37 | | |
| 022000100100 - Ministry of Finance | Settlement of 10% IGR Contributions to Local Government Council (2015-2022) | 5,000,000,000.00 | 381,196,387.94 | 10,361,915.27 | 10,361,915.27 | 2.7% | 370,834,472.67 | | |
| 022000100100 - Ministry of Finance | Hosting of Professional MCPD | 50,000,000.00 | 50,000,000.00 | - | 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 Implemenatation 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 | 2.9% | 66,000,000.00 | | |
| 022000200100 - Treasury Single Account (TSA) | TSA Infrastructure Impact Assesment | 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 | 22,634,441,683.50 | 5,071,492,259.74 | 7,285,080,485.64 | 32.2% | 15,349,361,197.86 | | |
| 022000700100 - Office of the Accountant-General | Renovation and Equipping of 6No. Zonal Efficieny Offices | 550,000,000.00 | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 | | |
| 022000700100 - Office of the Accountant-General | Loan to Katina 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 | 6,582,500.00 | 6,582,500.00 | 65.8% | 3,417,500.00 | | |
| 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 | 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 | 54.9% | 9,025,000.00 | | |
| 022200100100 - Ministry of Commerce, Industry and | Trade mission/Trade exhibition | 40,000,000.00 | 40,000,000.00 | 6,545,000.00 | 28,124,500.00 | 70.3% | 11,875,500.00 | | |
| 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 | 1,225,000.00 | 4,225,000.00 | 14.1% | 25,775,000.00 | | |
| 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 | 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 | 9.4% | 45,310,000.00 | | |
| 022200200100 - Investment Promotion Agency | Katsina Economic Green Zone | 2,000,000,000.00 | 556,446,250.00 | - | - | 0.0% | 556,446,250.00 | | |
| 022200200100 - Investment Promotion Agency | Investment Promotion Programs | 27,699,410.00 | 27,699,410.00 | 3,000,000.00 | 3,000,000.00 | 10.8% | 24,699,410.00 | | |
| 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 Intergrated 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 | 117,459,061.00 | 117,459,061.00 | 11.7% | 882,540,939.00 | | |
| 022200200100 - Investment Promotion Agency | PPP- PFF | 3,600,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 | | |

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 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 | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 | | |
| 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 | 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 | 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 Assemment for Solar Mini Grids Hydroelectrical Power | 100,000,000.00 | 100,000,000.00 | 99,999,999.20 | 99,999,999.20 | 100.0% | 0.80 | | |
| 023100100100 - Department of Power and Energy | Training on Solar Powered green House for farmers across the state | 300,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | | |
| 023100100100 - Department of Power and Energy | Provision of Solar Power at Government Offices | 580,000,000.00 | 580,000,000.00 | 225,850,316.50 | 324,100,316.50 | 55.9% | 255,899,683.50 | | |
| 023100100100 - Department of Power and Energy | Training and empowerment on solar powered incubators for poultry farmers across the | 200,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | | |
| 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 | 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 | 8,000,000,000.00 | 350,709,593.44 | 2,064,721,853.16 | 25.8% | 5,935,278,146.84 | | |
| 023100300100 - Rural Electrification Board (REB) | Solar Street Security Lightening | 1,000,000,000.00 | 1,000,000,000.00 | 278,080,000.00 | 621,497,775.00 | 62.1% | 378,502,225.00 | | |
| 023100300100 - Rural Electrification Board (REB) | Electrification Projects Statewide | 1,000,000,000.00 | 1,000,000,000.00 | 382,775,681.75 | 626,012,026.75 | 62.6% | 373,987,973.25 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Development & Maint of State Secretariat Complex | 150,000,000.00 | 150,000,000.00 | 33,521,315.85 | 69,201,494.57 | 46.1% | 80,798,505.43 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Repair and rehabilitate Public Buildings | 7,755,647,826.64 | 4,451,061,340.21 | 1,232,431,465.41 | 2,566,531,161.81 | 57.7% | 1,884,530,178.40 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Constr. Of Rimaye-Sukuntuni-Karaduwa Rd | 349,427,336.46 | 920,047,661.70 | 490,991,793.07 | 840,419,129.57 | 91.3% | 79,628,532.13 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Constr. Of M/Musawa-Gingin-Tabanni Road | 1,000,000,000.00 | 1,106,334,790.35 | - | 1,000,000,000.00 | 90.4% | 106,334,790.35 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Constr. Of Tashar Into-Baryawa-Tsagem-Muduru (28km) | 2,000,000,000.00 | 2,570,087,699.36 | - | 833,899,341.63 | 32.4% | 1,736,188,357.73 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Constr. of Kankia-Dangamau-Kusada-Kafarda-Yaya Rd | - | 2,034,888,851.10 | - | - | 0.0% | 2,034,888,851.10 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Emergency Repairs of Bridges/Roads | 1,000,000,000.00 | 1,000,000,000.00 | - | 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 | 11,103,297,452.98 | - | - | 0.0% | 11,103,297,452.98 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Constr. Of Rogogo - 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 | 40,176,387,976.18 | 4,496,663,796.28 | 23,278,943,318.42 | 57.9% | 16,897,444,657.76 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Construction of Kunduru-Kadanya Road | 12,208,140,479.40 | 12,561,499,997.54 | - | 6,893,919,326.26 | 54.9% | 5,667,580,671.28 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Funtua Urban Renewal | 5,000,000,000.00 | 10,138,171,105.15 | 982,544,097.66 | 4,509,789,814.67 | 44.5% | 5,628,381,290.48 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Construction of Daura Western Bypass dual carriageway (L=11.43KM) with the | 12,000,000,000.00 | 13,414,409,381.85 | 117,299,828.98 | 1,958,126,231.59 | 14.6% | 11,456,283,150.26 | | |
| 023400100100 - Ministry of Works, Housing and Transport | Supply of 30Unit Hybrid Buses | 5,000,000,000.00 | 5,000,000,000.00 | 3,705,210,990.00 | 3,705,210,990.00 | 74.1% | 1,294,789,010.00 | | |
| 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 | 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 | 177,427,537.88 | 437,857,145.54 | 52.5% | 396,349,032.76 | | |
| 023400400100 - Katsina State Road Maintenance | Procurement of Plants & Equipment | 500,000,000.00 | 500,000,000.00 | 37,504,493.75 | 37,504,493.75 | 7.5% | 462,495,506.25 | | |
| 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 | Provison of Infrastructure and Fencing of 15 Hectres Land/Site Abuja Estate | 5,000,000,000.00 | 2,000,000,000.00 | 131,454,560.35 | 131,454,560.35 | 6.6% | 1,868,545,439.65 | | |
| 023400500100 - Katsina State Housing Authority | Construction of Housing Estate and site services | 15,000,000,000.00 | 14,000,000,000.00 | - | 4,508,400,093.79 | 32.2% | 9,491,599,906.21 | | |
| 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 | 10,640,000.00 | 10,640,000.00 | 35.5% | 19,360,000.00 | | |
| 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.6. Coordination of Nutrition Intervention Programme | 50,000,000.00 | 50,000,000.00 | - | 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 | 82,937,625.00 | 82,937,625.00 | 82.9% | 17,062,375.00 | | |
| 023800100100 - Ministry of Budget and Economic Planning | Quarterly Assessment of Inflow & Expenditure Performance of the MDAs | 300,000,000.00 | 300,000,000.00 | 159,543,500.00 | 228,343,500.00 | 76.1% | 71,656,500.00 | | |
| 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 | 16,318,000.00 | 50,000,000.00 | 100.0% | - | | |
| 023800100100 - Ministry of Budget and Economic Planning | Coordination of HOPE-Gov activities | 50,000,000.00 | 50,000,000.00 | 1,290,000.00 | 13,990,000.00 | 28.0% | 36,010,000.00 | | |
| 023800100100 - Ministry of Budget and Economic Planning | Furnishing of New Building | 470,000,000.00 | 470,000,000.00 | - | 54,790,707.97 | 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 | 10,000,000.00 | 10,000,000.00 | 50.0% | 10,000,000.00 | | |
| 023800400100 - Katsina State Bureau of Statistics | General Statistical Surveys | 400,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 023800400100 - Katsina State Bureau of Statistics | Quarterly Meeting of State Consultative Committee on Statistics | 5,800,000.00 | 5,800,000.00 | 3,000,000.00 | 3,000,000.00 | 51.7% | 2,800,000.00 | | |
| 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 Q3 - Capital Expenditure by Project**

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 025000100100 - Fiscal Responsibility Commission | Implementation of Medium Term Expenditure Framwork (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 | 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 | 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 | 30,872,661.00 | 30,872,661.00 | 30.9% | 69,127,339.00 | | |
| 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 Ajiwa Raw Water Pumping Station & Pipeline | 484,279,077.56 | 341,522,973.53 | - | - | 0.0% | 341,522,973.53 | | |
| 025200100100 - Ministry of Water Resources | Improvement of Ajiwa Dam Spill way phase 2 | 1,400,000,000.00 | 1,400,000,000.00 | 48,247,854.43 | 80,413,370.71 | 5.7% | 1,319,586,629.29 | | |
| 025200100100 - Ministry of Water Resources | Construct water facilities under the SURWASH Programme (ER) | 2,000,000,000.00 | 2,000,000,000.00 | 110,133,342.31 | 2,000,000,000.00 | 100.0% | - | | |
| 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 | 300,240,410.56 | 70,320,740.32 | 70,320,740.32 | 23.4% | 229,919,670.24 | | |
| 025200100100 - Ministry of Water Resources | Danja Dam and Irrigation Scheme Phase II | 1,000,000,000.00 | 400,000,000.00 | - | - | 0.0% | 400,000,000.00 | | |
| 025200100100 - Ministry of Water Resources | Maintenance of Dams (State Wide) CDP Townhall | 1,478,283,716.00 | 778,283,716.00 | - | - | 0.0% | 778,283,716.00 | | |
| 025200100100 - Ministry of Water Resources | Rehabilitaion of Ajiwa Water Treatment Plant | 760,000,000.00 | 760,000,000.00 | 291,892,256.70 | 291,892,256.70 | 38.4% | 468,107,743.30 | | |
| 025200100100 - Ministry of Water Resources | Construction of Injection Sub-Station at Ajiwa 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 | 780,675,750.00 | 780,675,750.00 | 39.0% | 1,219,324,250.00 | | |
| 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 | 10,900,000,000.00 | 11,148,475,702.77 | 55.7% | 8,851,524,297.23 | | |
| 025200200100 - Katsina State Water Board | Costruct 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 | 62,947,200.00 | 62,947,200.00 | 1.6% | 3,937,052,800.00 | | |
| 025200200100 - Katsina State Water Board | Purchase of Diesel | 2,000,000,000.00 | 2,000,000,000.00 | 522,010,000.00 | 846,790,000.00 | 42.3% | 1,153,210,000.00 | | |
| 025200200100 - Katsina State Water Board | NUT. WASH.3.2. Special Water Intervention (KTSG) | 300,000,000.00 | 300,000,000.00 | 39,425,951.16 | 169,103,733.66 | 56.4% | 130,896,266.34 | | |
| 025200200100 - Katsina State Water Board | Constr. & Rahabilitation 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 Kano 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 | 100,000,000.00 | 100,000,000.00 | 50.0% | 100,000,000.00 | | |
| 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 | 2,125,000.00 | 2,125,000.00 | 4.3% | 47,875,000.00 | | |
| 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 | Conduct SURWASH Programme (ER) in the Rural Areas | 483,665,960.00 | 483,665,960.00 | 483,665,960.00 | 483,665,960.00 | 100.0% | - | | |
| 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 | 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 | 34,213,800.00 | 34,213,800.00 | 6.8% | 465,786,200.00 | | |
| 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 | 379,725,631.06 | 702,314,797.89 | 70.2% | 297,685,202.11 | | |
| 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 | 1,626,467,382.31 | 3,516,334,040.00 | 100.0% | - | | |
| 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 | 231,802,335.75 | 231,802,335.75 | 46.4% | 268,197,664.25 | | |
| 026000100100 - Ministry of Lands and Physical Planning | Land Acquisition & Compensation for development project | 4,000,000,000.00 | 4,000,000,000.00 | 2,625,361,454.51 | 3,587,063,907.72 | 89.7% | 412,936,092.28 | | |
| 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 | - | 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 | 47,603,330.00 | 154,090,080.00 | 61.6% | 95,909,920.00 | | |
| 026000100100 - Ministry of Lands and Physical Planning | Resettlement Regional Planning Scheme | 300,625,000.00 | 300,625,000.00 | 156,747,763.74 | 156,747,763.74 | 52.1% | 143,877,236.26 | | |
| 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 Certficate of Occupancy Documents | 50,200,000.00 | 50,200,000.00 | - | - | 0.0% | 50,200,000.00 | | |
| 026000300100 - Katsina State Geographical Information | Land Certfication Programme | 50,350,000.00 | 50,350,000.00 | - | 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 | 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 | | |

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 40,500,000.00 | - | - | 0.0% | 40,500,000.00 | | |
| 026001000100 - Katsina State Urban and Regional | Renovation of Headquarter, Funtua and Daura Zonal Offices | 121,000,000.00 | 21,000,000.00 | - | - | 0.0% | 21,000,000.00 | | |
| 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 | 41,134,146.62 | 41,134,146.62 | 34.3% | 78,865,853.38 | | |
| 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 | 100.0% | - | | |
| 031805100100 - High Court of Justice | Construction of High Court Judges Residences | 64,000,000.00 | 64,000,000.00 | - | 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 CJs 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 | 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 | | |
| 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 | 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 | 157,000,000.00 | 157,000,000.00 | 73.0% | 58,200,000.00 | | |
| 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 | - | 50,000,000.00 | 100.0% | - | | |
| 031805300100 - Sharia Court of Appeal | Renovation of Hon. Grand Kadi's Residence | 35,000,000.00 | 35,000,000.00 | 2,349,007.82 | 32,349,007.82 | 92.4% | 2,650,992.18 | | |
| 031805300100 - Sharia Court of Appeal | Renovation of Kadis House at Funtua | 40,176,500.00 | 40,176,500.00 | - | 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 Headquater | 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 | 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 | 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 | 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 | 4,000,000.00 | 8,900,000.00 | 35.6% | 16,100,000.00 | | |
| 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 | 27,810,000.00 | 122,515,500.00 | 3.1% | 3,877,484,500.00 | | |
| 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 | 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 | - | - | 0.0% | 5,000,000.00 | | |
| 051400100100 - Ministry of Women Affairs | Monitoring & Evaluation: Women Activities in the State | 20,000,000.00 | 20,000,000.00 | - | 1,887,500.00 | 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 | 1,942,500.00 | 1,942,500.00 | 38.9% | 3,057,500.00 | | |
| 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 | 166,844,166.82 | 409,991,819.24 | 7.8% | 4,848,908,180.76 | | |
| 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 Da'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: Sentisation 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 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 | | |

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging |
|---|---|---|---|---|---|---|---|---|

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 1,999,960.00 | 100.0% | 40.00 | | |
| 052100100100 - Ministry of Health | IMSV using intergrated framework document for ATMRHV | 6,200,000.00 | 6,200,000.00 | 2,100,000.00 | 3,800,000.00 | 61.3% | 2,400,000.00 | | |
| 052100100100 - Ministry of Health | Revitalization of the state Nursing and Midwifery Council Committee | 14,000,000.00 | 14,000,000.00 | 3,000,000.00 | 3,000,000.00 | 21.4% | 11,000,000.00 | | |
| 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 Confrence 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 | - | 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 | 985,573,264.56 | 985,573,264.56 | 66.7% | 492,786,632.28 | | |
| 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 Emegency Medical Service and Ambulance system Program (CDP) | 5,000,000,000.00 | 5,000,000,000.00 | 103,747,500.00 | 4,742,083,500.00 | 94.8% | 257,916,500.00 | | |
| 052100100100 - Ministry of Health | Renovation and Rehabilitation of General Hospital Ingawa (CDP) | 1,000,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Renovation and Rehabilitation of General Hospital Jibia (CDP) | 1,000,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrading of CHC Safana to a General Hospital (CDP) | 500,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrading of PHC Bakori to a General Hospital (CDP) | 500,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrading of CHC Danja to a General Hospital (CDP) | 500,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrading of CHC Matazu to a General Hospital (CDP) | 500,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Rehabilitation of general hospital Baure phase 2 and provision of solar power supply | 800,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrading of PHC Sabuwa to a General Hospital (CDP) | 500,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrade of CHC Bindawa to Child and Maternal Hospital (CDP) | 1,000,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Cpgrading of PHC Sandamu to a General Hospital (CDP) | 500,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 052100100100 - Ministry of Health | Construction of new school of Midwifery Mani (CDP) | 1,000,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 | | |
| 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 | 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. Senotorial zones | 540,000,000.00 | 540,000,000.00 | - | - | 0.0% | 540,000,000.00 | | |
| 052100100100 - Ministry of Health | Upgrade of Rimi General Hospital Tuberclosis 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 | 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 | 60,264,307.93 | 380,132,583.87 | 49.0% | 396,385,381.13 | | |
| 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 | 95,734,953.32 | 706,067,360.28 | 98.2% | 12,771,788.72 | | |
| 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 | 43,436,878.80 | 43,436,878.80 | 65.2% | 23,203,923.20 | | |
| 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 | 1,368,594,362.00 | 1,368,594,362.00 | 68.4% | 631,405,638.00 | | |
| 052100300100 - State Primary Health Care Agency | Upgrade of Primary Health Care to Functional CHC | 5,000,000,000.00 | 5,000,000,000.00 | 1,441,459,447.13 | 2,441,459,447.13 | 48.8% | 2,558,540,552.87 | | |
| 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 Satelite | 11,250,000.00 | 11,250,000.00 | 6,000,000.00 | 6,000,000.00 | 53.3% | 5,250,000.00 | | |
| 052110400100 - College of Nursing and Midwifery | Construction of Solar Motorized Borehole at College Headquarters, Katsina Satellite | 15,000,000.00 | 15,000,000.00 | 10,250,000.00 | 10,250,000.00 | 68.3% | 4,750,000.00 | | |
| 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 | 88,799,532.25 | 88,799,532.25 | 44.4% | 111,200,467.75 | | |

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 052110600100 - College of Health Sciences | Upgrading of SHT Kankia: MLT Laboratory 100 Capacity, Toilets, Hostels, | 430,000,000.00 | 430,000,000.00 | 42,687,254.34 | 42,687,254.34 | 9.9% | 387,312,745.66 | | |
| 052110600100 - College of Health Sciences | Provision of Library Facilities | 44,000,000.00 | 44,000,000.00 | 10,000,000.00 | 10,000,000.00 | 22.7% | 34,000,000.00 | | |
| 052110600100 - College of Health Sciences | Provision of Laboratories/Dental Equipments (NBTE Accreditation) | 151,000,000.00 | 151,000,000.00 | 20,000,000.00 | 20,000,000.00 | 13.2% | 131,000,000.00 | | |
| 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 | 26,305,000.00 | 30,000,000.00 | 100.0% | - | | |
| 052110600100 - College of Health Sciences | Hosting of Regulatory Bodies accreditation Team | 25,000,000.00 | 25,000,000.00 | 7,195,000.00 | 14,780,000.00 | 59.1% | 10,220,000.00 | | |
| 052110600100 - College of Health Sciences | Construction of Additonal 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 | 7,800,000.00 | 7,800,000.00 | 19.8% | 31,500,000.00 | | |
| 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 (5No.) | 150,000,000.00 | 150,000,000.00 | 135,000,000.00 | 135,000,000.00 | 90.0% | 15,000,000.00 | | |
| 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 (MNCH & RTA) | 750,000,000.00 | 750,000,000.00 | 25,000,000.00 | 200,000,000.00 | 26.7% | 550,000,000.00 | | |
| 052111600100 - Katsina State Agency for the Control of | Procurement of HIV Test Kits | 30,000,000.00 | 30,000,000.00 | 13,325,000.00 | 29,325,000.00 | 97.8% | 675,000.00 | | |
| 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 | 27,415,000.00 | 27,415,000.00 | 91.4% | 2,585,000.00 | | |
| 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 | 10,300,000.00 | 10,300,000.00 | 41.2% | 14,700,000.00 | | |
| 052111600100 - Katsina State Agency for the Control of | World 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 | 901,867,197.22 | 1,355,202,713.10 | 55.1% | 1,104,797,286.90 | | |
| 053500100100 - Ministry of Environment | SP.1.4: Flood and Erosion Control Projects | 6,300,000,000.00 | 6,300,000,000.00 | 1,945,939,360.74 | 2,873,891,027.83 | 45.6% | 3,426,108,972.17 | | |
| 053500100100 - Ministry of Environment | Agro-Climatic Resilience in Semi Arid Landscapes (ACReSAL) World Bank (ER) (KTSG | 28,035,600,000.00 | 28,035,600,000.00 | 64,675,892.36 | 1,385,678,832.54 | 4.9% | 26,649,921,167.46 | | |
| 053500100100 - Ministry of Environment | Drought & Desertification Projects (Great Green Wall) (ER) (KTSG 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 | 88,550,000.00 | 88,550,000.00 | 35.4% | 161,450,000.00 | | |
| 053500100100 - Ministry of Environment | Farm Forestry extension & Training | 20,000,000.00 | 20,000,000.00 | 3,391,450.00 | 3,391,450.00 | 17.0% | 16,608,550.00 | | |
| 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 | 4,000,000.00 | 4,000,000.00 | 0.4% | 996,000,000.00 | | |
| 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, channeling 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 | 780,400,000.00 | - | - | 0.0% | 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 | 25,000,000.00 | 61,050,000.00 | 15.3% | 338,950,000.00 | | |
| 053500300100 - Department of Climate Change | Climate Change Mainstreaming (Project Inspection) & Tree Planting across the state | 181,000,000.00 | 6,281,000,000.00 | - | 181,000,000.00 | 2.9% | 6,100,000,000.00 | | |
| 053500300100 - Department of Climate Change | Mobilisation of Climate change related funding & collaboration | 320,000,000.00 | 320,000,000.00 | 118,500,000.00 | 151,734,500.00 | 47.4% | 168,265,500.00 | | |
| 053500300100 - Department of Climate Change | Compressed natural Gas Project (CNG EU/NCCRP) | 3,000,000,000.00 | 1,000,000,000.00 | - | - | 0.0% | 1,000,000,000.00 | | |
| 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 Knapp Sack 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 | 98,691,500.00 | 220,691,500.00 | 73.6% | 79,308,500.00 | | |
| 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 | Mohd Dikko Stad. Phase I & II Maint. Serv. & Impro. of Facilities to meet requirement | 241,858,491.00 | 241,858,491.00 | 41,462,600.00 | 52,193,900.00 | 21.6% | 189,664,591.00 | | |
| 053900100100 - Ministry of Youth and Sports Development | Rehab/Const. Of Additional Facilities to Township Stadia (Daura, Danja and Charanchi) | 1,000,000,000.00 | 1,000,000,000.00 | 379,720,298.16 | 379,720,298.16 | 38.0% | 620,279,701.84 | | |
| 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 | - | 374,221,946.04 | 53.5% | 325,778,053.96 | | |
| 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 | 79,610,000.00 | 210,804,000.00 | 10.5% | 1,789,196,000.00 | | |
| 053900100100 - Ministry of Youth and Sports Development | Support & Assistance to Youth Clubs/Associations | 100,000,000.00 | 100,000,000.00 | 52,476,000.00 | 83,171,000.00 | 83.2% | 16,829,000.00 | | |
| 053900100100 - Ministry of Youth and Sports Development | Monthly Youth Engagement Program | 500,000,000.00 | 500,000,000.00 | 93,000,000.00 | 93,000,000.00 | 18.6% | 407,000,000.00 | | |
| 053900300100 - Katsina State Sports Council | Support to Sport Clubs | 400,000,000.00 | 400,000,000.00 | 127,915,500.00 | 222,068,800.00 | 55.5% | 177,931,200.00 | | |
| 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 | 16,892,000.00 | 21,392,000.00 | 71.3% | 8,608,000.00 | | |

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 90,917,500.00 | 188,161,700.00 | 94.1% | 11,838,300.00 | | |
| 053900400100 - State Emergency Management Agency | Purchase of Building Materials (State Wide) | 300,000,000.00 | 300,000,000.00 | 190,600,000.00 | 190,600,000.00 | 63.5% | 109,400,000.00 | | |
| 053900400100 - State Emergency Management Agency | SP.1.4: Purchase of Food Items (State Wide) | 300,000,000.00 | 300,000,000.00 | 197,000,000.00 | 197,000,000.00 | 65.7% | 103,000,000.00 | | |
| 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 (KTSG 40%, Community 40%, & LGAs 20%) | 375,000,000.00 | 375,000,000.00 | 36,651,317.46 | 96,768,736.38 | 25.8% | 278,231,263.62 | | |
| 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 | 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 | 66,301,868.00 | 78,766,868.00 | 78.8% | 21,233,132.00 | | |
| 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 | - | 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 | 18,819,168.22 | 18,819,168.22 | 37.6% | 31,180,831.78 | | |
| 056700100100 - Ministry of Higher, Technical and | Rehabilitation of Agric School G/Kwakwa | 50,000,000.00 | 50,000,000.00 | - | 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 | 210,000,000.00 | - | - | 0.0% | 210,000,000.00 | | |
| 056700100100 - Ministry of Higher, Technical and | Purchase of Tools & Equip for Youth Craft Village | 2,000,000,000.00 | 2,000,000,000.00 | - | 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% | - | | |
| 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 | 20,000,000.00 | 20,000,000.00 | 40.0% | 30,000,000.00 | | |
| 056700100100 - Ministry of Higher, Technical and | Rehab and equipping of BATCs across the State | 500,000,000.00 | 500,000,000.00 | - | 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 | Automative 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 | 96,625,682.00 | 96,625,682.00 | 87.3% | 14,045,068.00 | | |
| 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 | 10,000,000.00 | 10,000,000.00 | 65.6% | 5,250,000.00 | | |
| 056701700100 - Yusufu Bala Usman College of Education | Research & Staff Development | 20,000,000.00 | 20,000,000.00 | - | 6,850,000.00 | 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 | 97,832,950.00 | - | - | 0.0% | 97,832,950.00 | | |
| 056701700100 - Yusufu Bala Usman College of Education | Purchase of vehicles for Principal Officers | 120,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 | | |
| 056701700100 - Yusufu Bala Usman College of Education | Renovations of Principal Staff Quarters | 77,670,782.18 | 38,835,391.09 | - | - | 0.0% | 38,835,391.09 | | |
| 056701700100 - Yusufu Bala Usman College of Education | Renovation of Auditorium NCE Classroom and Classroom Block D | 136,051,449.60 | 68,025,724.80 | - | - | 0.0% | 68,025,724.80 | | |
| 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 | 30,000,000.00 | 30,000,000.00 | 81.1% | 7,000,000.00 | | |
| 056701800100 - Hassan Usman Katsina Polytechnic | Staff Development & Training Expenses | 35,000,000.00 | 35,000,000.00 | 23,210,000.00 | 23,210,000.00 | 66.3% | 11,790,000.00 | | |
| 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) (HOS) | 110,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 | | |
| 056701800100 - Hassan Usman Katsina Polytechnic | Renovation of male Hostel | 190,000,000.00 | 190,000,000.00 | - | 51,940,264.58 | 27.3% | 138,059,735.42 | | |
| 056701800100 - Hassan Usman Katsina Polytechnic | Construction of 2No Solar Power Borehole & 40000 litres suface 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 | 7,182,896.00 | 7,182,896.00 | 14.4% | 42,817,104.00 | | |
| 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 5No. 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 | 30,000,000.00 | 30,000,000.00 | 75.0% | 10,000,000.00 | | |
| 056701900100 - Isa Kaita College of Education, Dutsin-Ma | Take off Grant for Dual Mode Program | 100,000,000.00 | 100,000,000.00 | 20,000,000.00 | 20,000,000.00 | 20.0% | 80,000,000.00 | | |
| 056701900100 - Isa Kaita College of Education, Dutsin-Ma | General Revovation 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 | 141,992,581.60 | 141,992,581.60 | 71.0% | 58,007,418.40 | | |
| 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 | 13,852,000.00 | 13,852,000.00 | 13.9% | 86,148,000.00 | | |
| 056702100100 - Umaru Musa Yaradua University, Katsina | Provision of Fire Fighting Equipment | 350,000,000.00 | 175,000,000.00 | - | - | 0.0% | 175,000,000.00 | | |
| 056702100100 - Umaru Musa Yaradua University, Katsina | Water Resources and Enverroment | 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 requiments | 350,000,000.00 | 160,890,453.82 | - | - | 0.0% | 160,890,453.82 | | |
| 056702100100 - Umaru Musa Yaradua University, Katsina | Special intervention for Hostel Construction to UMYUK (Capital Receipt TETFUND) | 750,000,000.00 | 750,000,000.00 | 733,941,220.80 | 733,941,220.80 | 97.9% | 16,058,779.20 | | |
| 056702100100 - Umaru Musa Yaradua University, Katsina | NDIC Donation for Borehole to UMYUK (Capital Receipt NDIC) | 28,007,100.00 | 28,007,100.00 | 28,007,100.00 | 28,007,100.00 | 100.0% | - | | |
| 056705600100 - Katsina State Scholarship Board | SP.1.3: Katsina State Scholarship Allowances Scheme | 527,000,000.00 | 527,000,000.00 | 345,795,000.00 | 345,795,000.00 | 65.6% | 181,205,000.00 | | |
| 056705600100 - Katsina State Scholarship Board | SP.1.3: Graduate Sponsorship and Foreign Scholarship Scheme | 600,000,000.00 | 600,000,000.00 | - | 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 | 20.0% | 8,000,000.00 | | |
| 056705600100 - Katsina State Scholarship Board | Scholarship Trust Fund (Seed FUND) for Upgarde of Proposed Katsina State Scholarship | 6,000,000,000.00 | 3,000,000,000.00 | - | - | 0.0% | 3,000,000,000.00 | | |
| 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 | 624,399,430.00 | 624,399,430.00 | 32.4% | 1,302,600,570.00 | | |
| 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 | | |

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 056800100100 - Ministry for Rural and Social Development | Rural Development Projects | 260,000,000.00 | 260,000,000.00 | 8,655,800.00 | 47,060,800.00 | 18.1% | 212,939,200.00 | | |
| 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 Malumfashi | 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 | 334,361,877.00 | 3,441,415,368.16 | 17.2% | 16,558,584,631.84 | | |
| 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 | 59,311,018.00 | 59,311,018.00 | 37.1% | 100,688,982.00 | | |
| 056800100100 - Ministry for Rural and Social Development | SP.1.3: Provision of livelyhood grant, construction of essential ammenities CSDA NG- | 4,261,366,500.00 | 4,261,366,500.00 | - | - | 0.0% | 4,261,366,500.00 | | |
| 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 | 2,618,368,994.00 | - | 38,977,786.00 | 1.5% | 2,579,391,208.00 | | |

# 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.

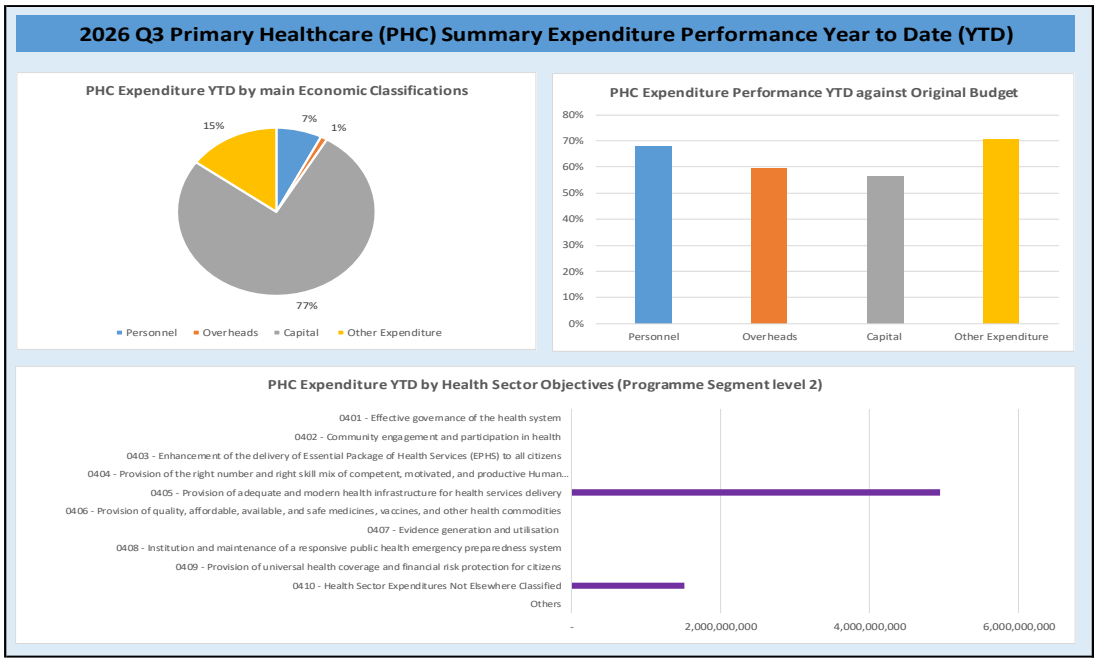
As at the Third quarter (Q3) of 2026, the Primary Healthcare Sector recorded an expenditure performance of ₦4.14 billion during the quarter, bringing the cumulative Year-to-Date (Q3–Q3) expenditure to ₦6.45 billion against an approved annual budget of ₦10.899 billion. This represents a 59.2% budget performance as of the end of Sept 2026, leaving an unutilized balance of ₦4.44 billion for implementation during the remaining last quarter of the fiscal year.

The improved cumulative performance compared to the Third 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 Third 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 75 per cent Q3 benchmark, the sector is expected to record stronger expenditure performance in the last quarter of the year.

Overall, the Q3 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 Q3 - Primary Healthcare Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Expenditure* | *10,898,853,702.10* | *10,898,853,702.10* | *4,143,599,147.70* | *6,456,099,516.82* | *59.2%* | *4,442,754,185.28* |
| **050000000000** | **SOCIAL SECTOR** | **10,898,853,702.10** | **10,898,853,702.10** | **4,143,599,147.70** | **6,456,099,516.82** | **59.2%** | **4,442,754,185.28** |
| **052100000000** | **Ministry of Health** | **10,898,853,702.10** | **10,898,853,702.10** | **4,143,599,147.70** | **6,456,099,516.82** | **59.2%** | **4,442,754,185.28** |
| 052100300100 | State Primary Health Care Agency | 10,699,491,036.18 | 10,699,491,036.18 | 3,968,069,113.81 | 6,261,062,260.93 | 58.5% | 4,438,428,775.25 |
| 052111400100 | Drugs and Medical Supply Agency | 153,704,448.00 | 153,704,448.00 | 163,440,034.89 | 164,542,258.89 | 107.1% | - 10,837,810.89 |
| 052111600100 | Katsina State Agency for the Control of AIDS (KATSACA) | 45,658,217.92 | 45,658,217.92 | 12,089,999.00 | 30,494,997.00 | 66.8% | 15,163,220.92 |

## Table 22: Primary Healthcare Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Expenditure* | *10,898,853,702.10* | *10,898,853,702.10* | *4,143,599,147.70* | *6,456,099,516.82* | *59.2%* | *4,442,754,185.28* |
| **707** | **HEALTH** | **10,898,853,702.10** | **10,898,853,702.10** | **4,143,599,147.70** | **6,456,099,516.82** | **59.2%** | **4,442,754,185.28** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **153,704,448.00** | **153,704,448.00** | **163,440,034.89** | **164,542,258.89** | **107.1%** | **- 10,837,810.89** |
| 70711 | PHARMACEUTICAL PRODUCTS | 153,704,448.00 | 153,704,448.00 | 163,440,034.89 | 164,542,258.89 | 107.1% | - 10,837,810.89 |
| **7074** | **PUBLIC HEALTH SERVICES** | **10,745,149,254.10** | **10,745,149,254.10** | **3,980,159,112.81** | **6,291,557,257.93** | **58.6%** | **4,453,591,996.17** |
| 70741 | PUBLIC HEALTH SERVICES | 10,745,149,254.10 | 10,745,149,254.10 | 3,980,159,112.81 | 6,291,557,257.93 | 58.6% | 4,453,591,996.17 |

## Table 23: Primary Healthcare Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Expenditure* | *10,898,853,702.10* | *10,898,853,702.10* | *4,143,599,147.70* | *6,456,099,516.82* | *59.2%* | *4,442,754,185.28* |
| **04** | **Health** | **10,898,853,702.10** | **10,898,853,702.10** | **4,143,599,147.70** | **6,456,099,516.82** | **59.2%** | **4,442,754,185.28** |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 8,711,997,916.00 | 8,711,997,916.00 | 3,009,489,949.18 | 4,939,690,632.08 | 56.7% | 3,772,307,283.92 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 2,186,855,786.10 | 2,186,855,786.10 | 1,134,109,198.52 | 1,516,408,884.74 | 69.3% | 670,446,901.36 |

## Table 24: Primary Healthcare Expenditure by Economic Classification

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | Total Expenditure | 10,898,853,702.10 | 10,898,853,702.10 | 4,143,599,147.70 | 6,456,099,516.82 | 59.2% | 4,442,754,185.28 |
| *2* | *EXPENDITURES* | *2,186,855,786.10* | *2,186,855,786.10* | *1,134,109,198.52* | *1,516,408,884.74* | *69.3%* | *670,446,901.36* |
| *21* | *PERSONNEL COST* | *706,992,589.68* | *706,992,589.68* | *142,666,943.89* | *480,552,865.11* | *68.0%* | *226,439,724.57* |
| **2101** | **SALARY** | ***635,928,589.68*** | ***635,928,589.68*** | ***142,666,943.89*** | ***411,952,865.11*** | ***64.8%*** | ***223,975,724.57*** |
| **210101** | **SALARIES AND WAGES** | **635,928,589.68** | **635,928,589.68** | **142,666,943.89** | **411,952,865.11** | **64.8%** | **223,975,724.57** |
| 21010101 | SALARY | 510,448,589.68 | 510,448,589.68 | 111,786,943.89 | 340,192,865.11 | 66.6% | 170,255,724.57 |
| 21010104 | WAGES OF ADHOC STAFF | 125,480,000.00 | 125,480,000.00 | 30,880,000.00 | 71,760,000.00 | 57.2% | 53,720,000.00 |
| **2102** | **ALLOWANCES AND SOCIAL CONTRIBUTION** | ***71,064,000.00*** | ***71,064,000.00*** | **-** | ***68,600,000.00*** | ***96.5%*** | ***2,464,000.00*** |
| **210201** | **ALLOWANCES** | **71,064,000.00** | **71,064,000.00** | **-** | **68,600,000.00** | **96.5%** | **2,464,000.00** |
| 21020109 | OTHER ALLOWANCES | 71,064,000.00 | 71,064,000.00 | - | 68,600,000.00 | 96.5% | 2,464,000.00 |
| *22* | *OTHER RECURRENT COSTS* | *1,479,863,196.42* | *1,479,863,196.42* | *991,442,254.63* | *1,035,856,019.63* | *70.0%* | *444,007,176.79* |
| **2202** | **OVERHEAD COST** | ***116,575,735.92*** | ***116,575,735.92*** | ***25,094,382.50*** | ***69,508,147.50*** | ***59.6%*** | ***47,067,588.42*** |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | **4,837,800.00** | **4,837,800.00** | **1,182,450.00** | **3,547,350.00** | **73.3%** | **1,290,450.00** |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 4,837,800.00 | 4,837,800.00 | 1,182,450.00 | 3,547,350.00 | 73.3% | 1,290,450.00 |
| **220202** | **UTILITIES - GENERAL** | **655,260.00** | **655,260.00** | **163,818.00** | **491,454.00** | **75.0%** | **163,806.00** |
| 22020202 | TELEPHONE CHARGES | 339,260.00 | 339,260.00 | 84,818.01 | 254,454.03 | 75.0% | 84,805.97 |
| 22020203 | INTERNET ACCESS CHARGES | 316,000.00 | 316,000.00 | 78,999.99 | 236,999.97 | 75.0% | 79,000.03 |
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | **41,262,400.00** | **41,262,400.00** | **14,000,000.00** | **32,000,000.00** | **77.6%** | **9,262,400.00** |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 36,000,000.00 | 36,000,000.00 | 9,000,000.00 | 27,000,000.00 | 75.0% | 9,000,000.00 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 5,262,400.00 | 5,262,400.00 | 5,000,000.00 | 5,000,000.00 | 95.0% | 262,400.00 |
| **220204** | **MAINTENANCE SERVICES - GENERAL** | **9,231,546.00** | **9,231,546.00** | **2,232,889.50** | **6,698,668.50** | **72.6%** | **2,532,877.50** |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 5,931,546.00 | 5,931,546.00 | 1,482,889.50 | 4,448,668.50 | 75.0% | 1,482,877.50 |
| 22020424 | MAINTENANCE OF MEDICAL/LAB EQUIPMENT | 3,300,000.00 | 3,300,000.00 | 750,000.00 | 2,250,000.00 | 68.2% | 1,050,000.00 |
| **220208** | **FUEL & LUBRICANTS - GENERAL** | **5,467,256.00** | **5,467,256.00** | **1,366,812.00** | **4,100,436.00** | **75.0%** | **1,366,820.00** |
| 22020803 | PLANT / GENERATOR FUEL COST | 5,467,256.00 | 5,467,256.00 | 1,366,812.00 | 4,100,436.00 | 75.0% | 1,366,820.00 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | **55,121,473.92** | **55,121,473.92** | **6,148,413.00** | **22,670,239.00** | **41.1%** | **32,451,234.92** |
| 22021001 | REFRESHMENT & MEALS | 621,656.00 | 621,656.00 | 148,413.00 | 445,239.00 | 71.6% | 176,417.00 |
| 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 | 4,000,000.00 | 4,000,000.00 | 20.0% | 16,000,000.00 |
| 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 | 2,000,000.00 | 8,000,000.00 | 80.0% | 2,000,000.00 |
| **2207** | **TRANSFERS-PAYMENT** | ***1,363,287,460.50*** | ***1,363,287,460.50*** | ***966,347,872.13*** | ***966,347,872.13*** | ***70.9%*** | ***396,939,588.37*** |
| **220701** | **TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT** | **1,363,287,460.50** | **1,363,287,460.50** | **966,347,872.13** | **966,347,872.13** | **70.9%** | **396,939,588.37** |
| 22070107 | RETAINED EARNINGS OF ACADEMIC INSTITUTIONS AND PARASTATALS | 1,363,287,460.50 | 1,363,287,460.50 | 966,347,872.13 | 966,347,872.13 | 70.9% | 396,939,588.37 |
| *3* | *ASSETS (CAPITAL EXPENDITURE)* | *8,711,997,916.00* | *8,711,997,916.00* | *3,009,489,949.18* | *4,939,690,632.08* | *56.7%* | *3,772,307,283.92* |
| *32* | *NON-CURRENT (FIXED) ASSETS* | *8,711,997,916.00* | *8,711,997,916.00* | *3,009,489,949.18* | *4,939,690,632.08* | *56.7%* | *3,772,307,283.92* |
| **3201** | **FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT** | ***5,150,000,000.00*** | ***5,150,000,000.00*** | ***1,441,459,447.13*** | ***2,441,459,447.13*** | ***47.4%*** | ***2,708,540,552.87*** |
| **320101** | **LAND & BUILDING - GENERAL** | **5,050,000,000.00** | **5,050,000,000.00** | **1,441,459,447.13** | **2,441,459,447.13** | **48.3%** | **2,608,540,552.87** |
| 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 | 1,441,459,447.13 | 2,441,459,447.13 | 48.8% | 2,558,540,552.87 |
| **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*** | ***1,568,030,502.05*** | ***2,498,231,184.95*** | ***70.1%*** | ***1,063,766,731.05*** |
| **320301** | **INTANGIBLE ASSETS** | **3,561,997,916.00** | **3,561,997,916.00** | **1,568,030,502.05** | **2,498,231,184.95** | **70.1%** | **1,063,766,731.05** |
| 32030109 | RESEARCH & DEVELOPMENT | 1,561,997,916.00 | 1,561,997,916.00 | 199,436,140.05 | 1,129,636,822.95 | 72.3% | 432,361,093.05 |
| 32030154 | OTHER NON-TANGIBLE ASSETS | 2,000,000,000.00 | 2,000,000,000.00 | 1,368,594,362.00 | 1,368,594,362.00 | 68.4% | 631,405,638.00 |

# 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.

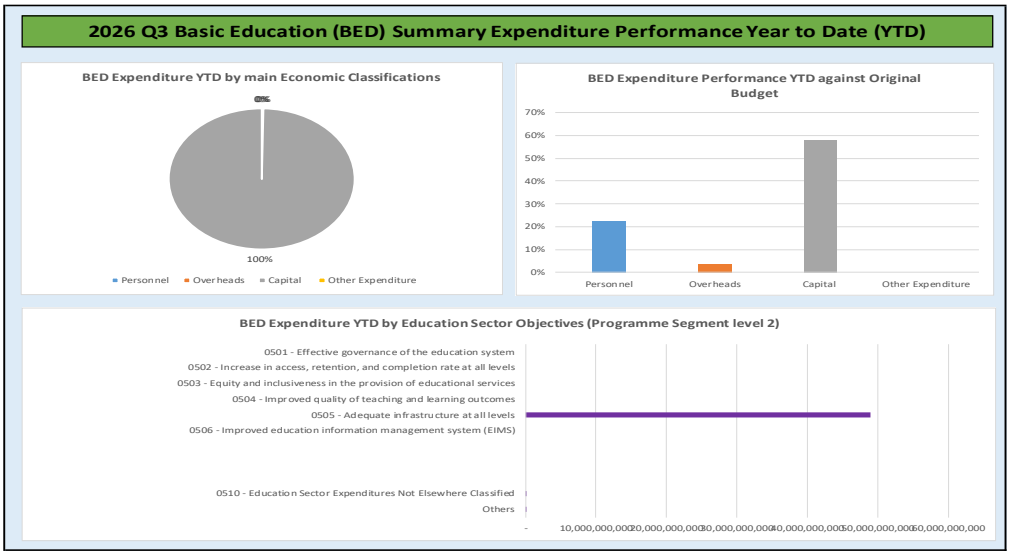
As at the Third quarter (Q3) of 2026, the Basic Education Sector recorded an expenditure of ₦23.622 billion during the quarter, bringing the cumulative Year-to-Date (Q1–Q3) expenditure to ₦49.29 billion against revised annual budget of ₦72.26 billion. This represents 68.2% budget performance as at the end of September 2026, leaving a balance of ₦22.96 billion available for implementation during the remaining quarter 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 Third 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 Q3 benchmark of 75 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 Q3 performance demonstrates steady progress in budget implementation while highlighting the need to intensify capital expenditure during the Q4 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 Q3 - Basic Education Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***19,469,366,922.84*** | ***15,969,776,429.82*** | ***2,842,239,060.40*** | ***6,287,147,071.73*** | ***39.4%*** | ***9,682,629,358.09*** |
| **010000000000** | **ADMINISTRATIVE SECTOR** | **3,453,890,948.33** | **3,453,890,948.33** | **7,896,576.00** | **13,347,076.00** | **0.4%** | **3,440,543,872.33** |
| **016300000000** | **Ministry of Religious Affairs** | **3,453,890,948.33** | **3,453,890,948.33** | **7,896,576.00** | **13,347,076.00** | **0.4%** | **3,440,543,872.33** |
| 016300600100 | Office of the Special Adviser on Out of School Children and Quranic Education | 3,453,890,948.33 | 3,453,890,948.33 | 7,896,576.00 | 13,347,076.00 | 0.4% | 3,440,543,872.33 |
| **050000000000** | **SOCIAL SECTOR** | **16,015,475,974.51** | **12,515,885,481.49** | **2,834,342,484.40** | **6,273,799,995.73** | **50.1%** | **6,242,085,485.76** |
| **051700000000** | **Ministry of Basic and Secondary Education** | **16,015,475,974.51** | **12,515,885,481.49** | **2,834,342,484.40** | **6,273,799,995.73** | **50.1%** | **6,242,085,485.76** |
| 051700300100 | State Universal Basic Education Board (SUBEB) | 15,966,209,146.83 | 12,466,209,146.83 | 2,821,564,382.51 | 6,245,233,730.51 | 50.1% | 6,220,975,416.32 |
| 051702900100 | Mathematical Improvement Project | 49,266,827.68 | 49,676,334.66 | 12,778,101.89 | 28,566,265.22 | 57.5% | 21,110,069.44 |

## Table 26: Basic Education Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***19,469,366,922.84*** | ***15,969,776,429.82*** | ***2,842,239,060.40*** | ***6,287,147,071.73*** | ***39.4%*** | ***9,682,629,358.09*** |
| **709** | **EDUCATION** | **19,469,366,922.84** | **15,969,776,429.82** | **2,842,239,060.40** | **6,287,147,071.73** | **39.4%** | **9,682,629,358.09** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **19,420,100,095.16** | **15,920,100,095.16** | **2,829,460,958.51** | **6,258,580,806.51** | **39.3%** | **9,661,519,288.65** |
| 70912 | PRIMARY EDUCATION | 19,420,100,095.16 | 15,920,100,095.16 | 2,829,460,958.51 | 6,258,580,806.51 | 39.3% | 9,661,519,288.65 |
| **7092** | **SECONDARY EDUCATION** | **49,266,827.68** | **49,676,334.66** | **12,778,101.89** | **28,566,265.22** | **57.5%** | **21,110,069.44** |
| 70921 | LOWER SECONDARY EDUCATION | 49,266,827.68 | 49,676,334.66 | 12,778,101.89 | 28,566,265.22 | 57.5% | 21,110,069.44 |

## Table 27: Basic Education Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***19,469,366,922.84*** | ***15,969,776,429.82*** | ***2,842,239,060.40*** | ***6,287,147,071.73*** | ***39.4%*** | ***9,682,629,358.09*** |
| **02** | **Societal Re-orientation** | **3,448,161,133.33** | **3,448,161,133.33** | **7,896,576.00** | **13,347,076.00** | **0.4%** | **3,434,814,057.33** |
| 0210 | Societal Re-orientation - General | 3,448,161,133.33 | 3,448,161,133.33 | 7,896,576.00 | 13,347,076.00 | 0.4% | 3,434,814,057.33 |
| **05** | **Education** | **16,015,475,974.51** | **12,515,885,481.49** | **2,834,342,484.40** | **6,273,799,995.73** | **50.1%** | **6,242,085,485.76** |
| 0505 | Adequate infrastructure at all levels | 14,410,000,000.00 | 10,910,000,000.00 | 2,774,549,145.96 | 6,092,704,791.72 | 55.8% | 4,817,295,208.28 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 1,605,475,974.51 | 1,605,885,481.49 | 59,793,338.44 | 181,095,204.01 | 11.3% | 1,424,790,277.48 |
| **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 Q3 - Basic Education Expenditure by Economic Classification**

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | Total Expenditure | 19,469,366,922.84 | 15,969,776,429.82 | 2,842,239,060.40 | 6,287,147,071.73 | 39.4% | 9,682,629,358.09 |
| *2* | *EXPENDITURES* | *1,726,033,589.51* | *1,726,443,096.49* | *59,793,338.44* | *181,095,204.01* | *10.5%* | *1,545,347,892.48* |
| *21* | *PERSONNEL COST* | *538,498,166.51* | *538,907,673.49* | *40,864,362.44* | *134,308,276.01* | *24.9%* | *404,599,397.48* |
| **2101** | **SALARY** | ***538,498,166.51*** | ***538,907,673.49*** | ***40,864,362.44*** | ***134,308,276.01*** | ***24.9%*** | ***404,599,397.48*** |
| **210101** | **SALARIES AND WAGES** | **538,498,166.51** | **538,907,673.49** | **40,864,362.44** | **134,308,276.01** | **24.9%** | **404,599,397.48** |
| 21010101 | SALARY | 181,795,139.88 | 182,204,646.86 | 40,864,362.44 | 134,308,276.01 | 73.7% | 47,896,370.85 |
| 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* | *18,928,976.00* | *46,786,928.00* | *3.9%* | *1,140,748,495.00* |
| **2202** | **OVERHEAD COST** | ***1,187,535,423.00*** | ***1,187,535,423.00*** | ***18,928,976.00*** | ***46,786,928.00*** | ***3.9%*** | ***1,140,748,495.00*** |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | **29,923,304.00** | **29,923,304.00** | **4,980,825.00** | **14,942,475.00** | **49.9%** | **14,980,829.00** |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 29,923,304.00 | 29,923,304.00 | 4,980,825.00 | 14,942,475.00 | 49.9% | 14,980,829.00 |
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | **1,005,650,044.00** | **1,005,650,044.00** | **1,291,551.00** | **3,874,653.00** | **0.4%** | **1,001,775,391.00** |
| 22020301 | OFFICE STATIONERIES/COMPUTER CONSUMABLES | 1,000,000,000.00 | 1,000,000,000.00 | 264,600.00 | 793,800.00 | 0.1% | 999,206,200.00 |
| 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 | 3,080,853.00 | 75.0% | 1,026,951.00 |
| **220204** | **MAINTENANCE SERVICES - GENERAL** | **103,222,232.00** | **103,222,232.00** | **805,533.00** | **2,416,599.00** | **2.3%** | **100,805,633.00** |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT | 1,415,052.00 | 1,415,052.00 | 353,763.00 | 1,061,289.00 | 75.0% | 353,763.00 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 949,660.00 | 949,660.00 | 237,390.00 | 712,170.00 | 75.0% | 237,490.00 |
| 22020406 | OTHER MAINTENANCE SERVICES | 100,857,520.00 | 100,857,520.00 | 214,380.00 | 643,140.00 | 0.6% | 100,214,380.00 |
| **220205** | **TRAINING - GENERAL** | **12,400,000.00** | **12,400,000.00** | **5,600,000.00** | **6,800,000.00** | **54.8%** | **5,600,000.00** |
| 22020501 | LOCAL TRAINING | 2,400,000.00 | 2,400,000.00 | 600,000.00 | 1,800,000.00 | 75.0% | 600,000.00 |
| 22020503 | CONFERENCES/SEMINARS & WORKSHOP-LOCAL | 10,000,000.00 | 10,000,000.00 | 5,000,000.00 | 5,000,000.00 | 50.0% | 5,000,000.00 |
| **220208** | **FUEL & LUBRICANTS - GENERAL** | **788,400.00** | **788,400.00** | **197,100.00** | **591,300.00** | **75.0%** | **197,100.00** |
| 22020803 | PLANT / GENERATOR FUEL COST | 788,400.00 | 788,400.00 | 197,100.00 | 591,300.00 | 75.0% | 197,100.00 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | **35,551,443.00** | **35,551,443.00** | **6,053,967.00** | **18,161,901.00** | **51.1%** | **17,389,542.00** |
| 22021001 | REFRESHMENT & MEALS | 2,670,000.00 | 2,670,000.00 | 67,500.00 | 202,500.00 | 7.6% | 2,467,500.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,973,464.00 | 2,973,464.00 | 618,366.00 | 1,855,098.00 | 62.4% | 1,118,366.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,673,576.00 | 2,673,576.00 | 668,394.00 | 2,005,182.00 | 75.0% | 668,394.00 |
| 22021007 | WELFARE PACKAGES | 10,626,840.00 | 10,626,840.00 | 2,656,710.00 | 7,970,130.00 | 75.0% | 2,656,710.00 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 50,000.00 | 50,000.00 | 12,498.00 | 37,494.00 | 75.0% | 12,506.00 |
| 22021009 | SPORTING ACTIVITIES | 7,672,003.00 | 7,672,003.00 | 1,917,999.00 | 5,753,997.00 | 75.0% | 1,918,006.00 |
| 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 | 337,500.00 | 17.9% | 1,548,060.00 |
| *3* | *ASSETS (CAPITAL EXPENDITURE)* | *17,743,333,333.33* | *14,243,333,333.33* | *2,782,445,721.96* | *6,106,051,867.72* | *42.9%* | *8,137,281,465.61* |
| *32* | *NON-CURRENT (FIXED) ASSETS* | *17,743,333,333.33* | *14,243,333,333.33* | *2,782,445,721.96* | *6,106,051,867.72* | *42.9%* | *8,137,281,465.61* |
| **3201** | **FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT** | ***17,433,333,333.33*** | ***13,933,333,333.33*** | ***2,774,565,721.96*** | ***6,098,171,867.72*** | ***43.8%*** | ***7,835,161,465.61*** |
| **320101** | **LAND & BUILDING - GENERAL** | **14,100,000,000.00** | **10,600,000,000.00** | **2,766,669,145.96** | **6,084,824,791.72** | **57.4%** | **4,515,175,208.28** |
| 32010151 | LAND & BUILDINGS - SCHOOLS | 14,100,000,000.00 | 10,600,000,000.00 | 2,766,669,145.96 | 6,084,824,791.72 | 57.4% | 4,515,175,208.28 |
| **320109** | **SPECIALISED ASSETS-GENERAL** | **3,333,333,333.33** | **3,333,333,333.33** | **7,896,576.00** | **13,347,076.00** | **0.4%** | **3,319,986,257.33** |
| 32010936 | EDUCATIONAL MATERIALS/EQUIPMENTS | 3,333,333,333.33 | 3,333,333,333.33 | 7,896,576.00 | 13,347,076.00 | 0.4% | 3,319,986,257.33 |
| **3203** | **INTANGIBLE ASSETS** | ***310,000,000.00*** | ***310,000,000.00*** | ***7,880,000.00*** | ***7,880,000.00*** | ***2.5%*** | ***302,120,000.00*** |
| **320301** | **INTANGIBLE ASSETS** | **310,000,000.00** | **310,000,000.00** | **7,880,000.00** | **7,880,000.00** | **2.5%** | **302,120,000.00** |
| 32030109 | RESEARCH & DEVELOPMENT | 310,000,000.00 | 310,000,000.00 | 7,880,000.00 | 7,880,000.00 | 2.5% | 302,120,000.00 |