Kebbi State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3 2026

OCTOBER 2026

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1 Summary of Performance

1.A Introduction

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

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

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

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

1.B Revenue Performance

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

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

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

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

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

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

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

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

1.C Recurrent Expenditure Performance

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

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

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

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

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

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

1.E Capital Expenditure Performance

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

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

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

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

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

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

1.D Conclusions

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

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

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

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

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

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

1.E Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

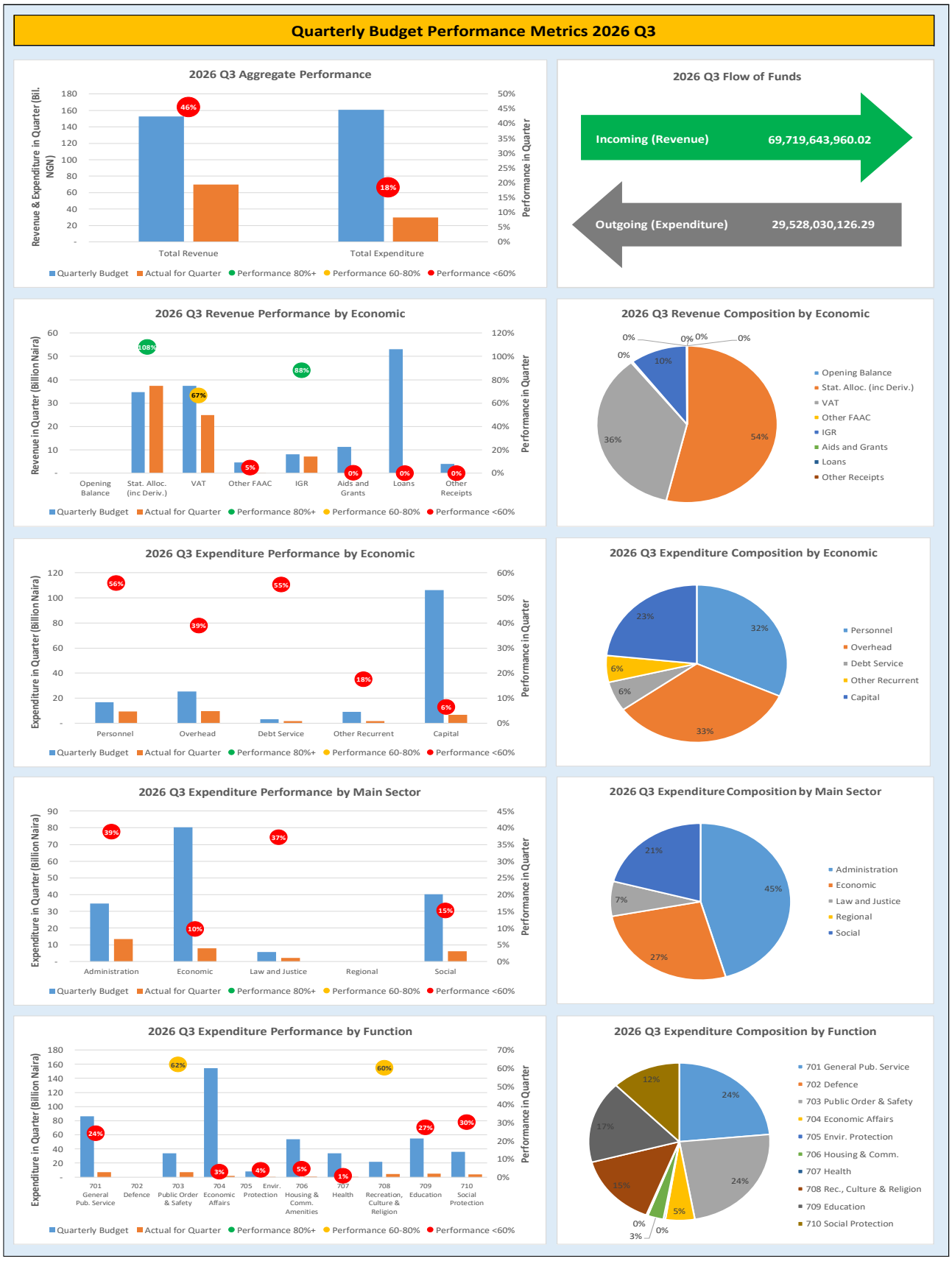
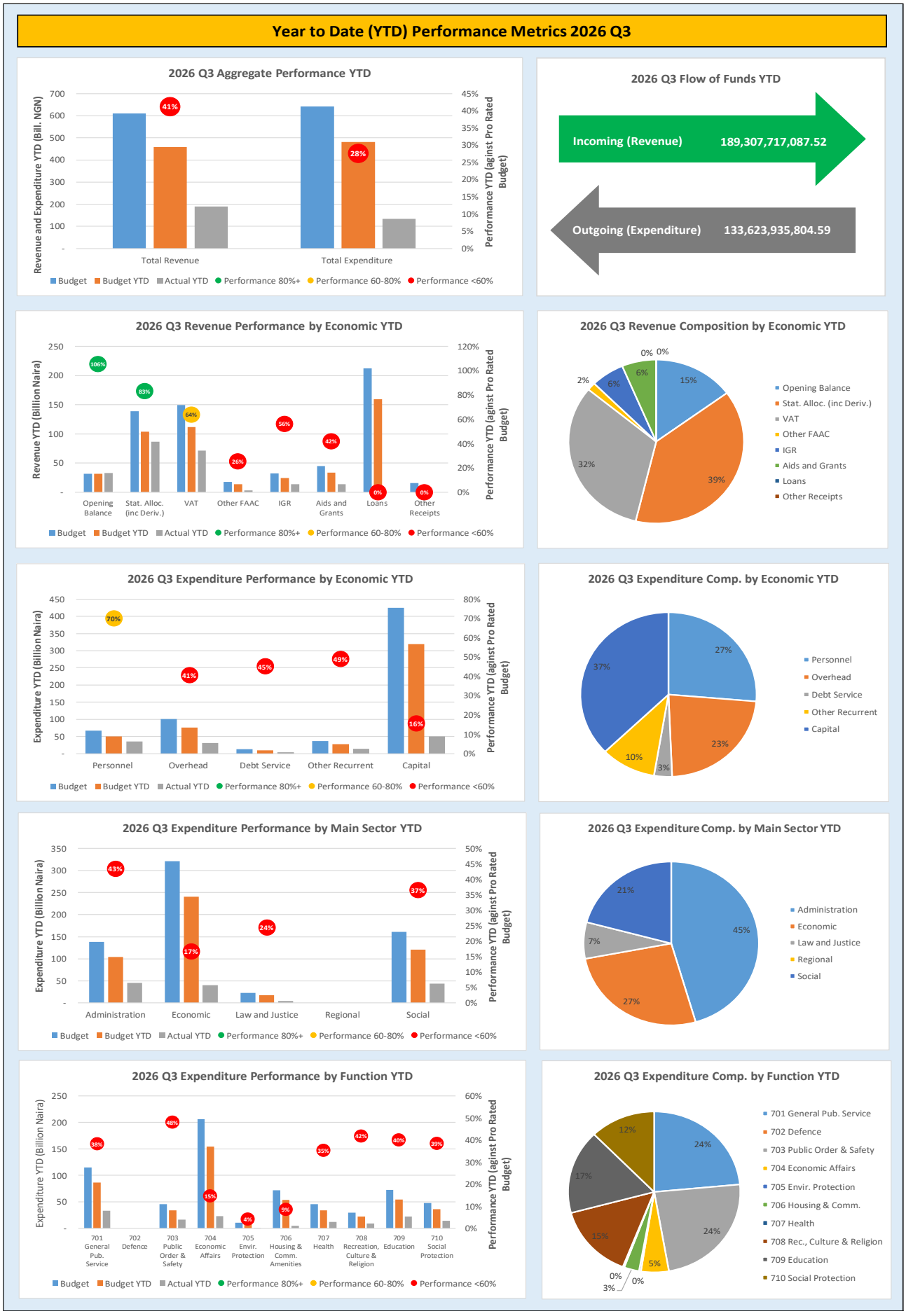


Figure 2: Fiscal Performance Overview Year to Date



1.F Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kebbi State Government 2026 Q3 Budget Performance Report - Summary

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

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

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

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

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

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

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

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

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

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

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

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

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

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

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

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

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

Table 5: Personnel Expenditure by Administrative Classification

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

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

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

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

Table 6: Overhead Expenditure by Administrative Classification

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

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

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

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

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

Table 7: Capital Expenditure by Administrative Classification

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

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

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

Table 8: Other Expenditure by Administrative Classification

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

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

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

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

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

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

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

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

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

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

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23	***CAPITAL EXPENDITURE***	***441,775,706,542.93***	***425,112,406,888.75***	***6,885,968,095.28***	***49,730,394,317.00***	***11.7%***	***375,382,012,571.75***
2301	**FIXED ASSETS PURCHASED**	***116,073,728,960.14***	***114,618,728,960.14***	***4,790,730,000.00***	***20,479,456,191.02***	***17.9%***	***94,139,272,769.12***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**116,073,728,960.14**	**114,618,728,960.14**	**4,790,730,000.00**	**20,479,456,191.02**	**17.9%**	**94,139,272,769.12**
23010101	PURCHASE / ACQUISITION OF LAND	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
23010104	PURCHASE MOTOR CYCLES	1,248,000,000.00	1,248,000,000.00	-	200,000,000.00	16.0%	1,048,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	17,029,573,745.00	11,994,573,745.00	-	1,364,606,544.00	11.4%	10,629,967,201.00
23010106	PURCHASE OF VANS	506,400,000.00	456,400,000.00	-	-	0.0%	456,400,000.00
2303	**REHABILITATION / REPAIRS**	***96,709,529,508.77***	***96,202,029,508.77***	***2,000,000,000.04***	***20,910,836,632.35***	***21.7%***	***75,291,192,876.42***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENE**	**96,709,529,508.77**	**96,202,029,508.77**	**2,000,000,000.04**	**20,910,836,632.35**	**21.7%**	**75,291,192,876.42**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,065,000,000.00	1,065,000,000.00	-	35,000,000.00	3.3%	1,030,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	6,495,000,000.00	6,495,000,000.00	-	-	0.0%	6,495,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	2,710,000,000.00	2,710,000,000.00	-	-	0.0%	2,710,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	11,731,134,339.08	11,631,134,339.08	-	23,599,977.00	0.2%	11,607,534,362.08
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	15,531,044,332.20	14,531,044,332.20	-	4,301,586,448.46	29.6%	10,229,457,883.74
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,936,510,528.40	13,679,010,528.40	-	2,203,171,067.73	16.1%	11,475,839,460.67
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	119,999,999.00	119,999,999.00	-	-	0.0%	119,999,999.00
23030113	REHABILITATION / REPAIRS - ROADS	34,300,000,000.00	35,000,000,000.00	-	12,247,140,139.12	35.0%	22,752,859,860.88
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	115,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	614,209,757.55	514,209,757.55	-	-	0.0%	514,209,757.55
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,856,630,552.55	6,366,630,552.55	-	100,339,000.00	1.6%	6,266,291,552.55
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,350,000,000.00	1,350,000,000.00	-	-	0.0%	1,350,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	210,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	185,000,000.00	185,000,000.00	-	-	0.0%	185,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	2,000,000,000.00	2,000,000,000.00	2,000,000,000.04	2,000,000,000.04	100.0%	- 0.04
2304	**PRESERVATION OF THE ENVIRONMENT**	***2,199,000,000.00***	***2,199,000,000.00***	***-***	***20,000,000.00***	***0.9%***	***2,179,000,000.00***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**2,199,000,000.00**	**2,199,000,000.00**	**-**	**20,000,000.00**	**0.9%**	**2,179,000,000.00**
23040101	TREE PLANTING	1,649,000,000.00	1,649,000,000.00	-	20,000,000.00	1.2%	1,629,000,000.00
23040102	EROSION & FLOOD CONTROL	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23040103	WILDLIFE CONSERVATION	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
2305	**OTHER CAPITAL PROJECTS**	***42,888,753,053.11***	***42,113,553,398.93***	***-***	***585,000,000.00***	***1.4%***	***41,528,553,398.93***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**42,888,753,053.11**	**42,113,553,398.93**	**-**	**585,000,000.00**	**1.4%**	**41,528,553,398.93**
23050101	RESEARCH AND DEVELOPMENT	22,948,473,328.62	22,948,473,328.62	-	500,000,000.00	2.2%	22,448,473,328.62
23050102	COMPUTER SOFTWARE ACQUISITION	4,449,883,806.25	4,349,883,806.25	-	-	0.0%	4,349,883,806.25
23050103	MONITORING AND EVALUATION	9,063,871,383.81	9,063,871,383.81	-	85,000,000.00	0.9%	8,978,871,383.81
23050104	ANNIVERSARIES/CELEBRATIONS	2,050,500,000.00	2,050,500,000.00	-	-	0.0%	2,050,500,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	-	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
23050199	CONTINGENCY FUND	4,376,024,534.43	1,700,824,880.25	-	-	0.0%	1,700,824,880.25

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

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

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

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

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

Table 11: Personnel Expenditure by Functional Classification

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

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

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

Table 12: Overhead Expenditure by Functional Classification

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

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

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

Table 13: Capital Expenditure by Functional Classification

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

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

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

Table 14: Other Expenditure by Functional Classification

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

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

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

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

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

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

Table 16: Personnel Expenditure by Programme Classification

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

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

Table 17: Overhead Expenditure by Programme Classification

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

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

Table 18: Capital Expenditure by Programme Classification

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

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

Table 19: Other Expenditure by Programme Classification

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

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

3 Primary Healthcare Budget Performance

3.A Overview

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

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

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

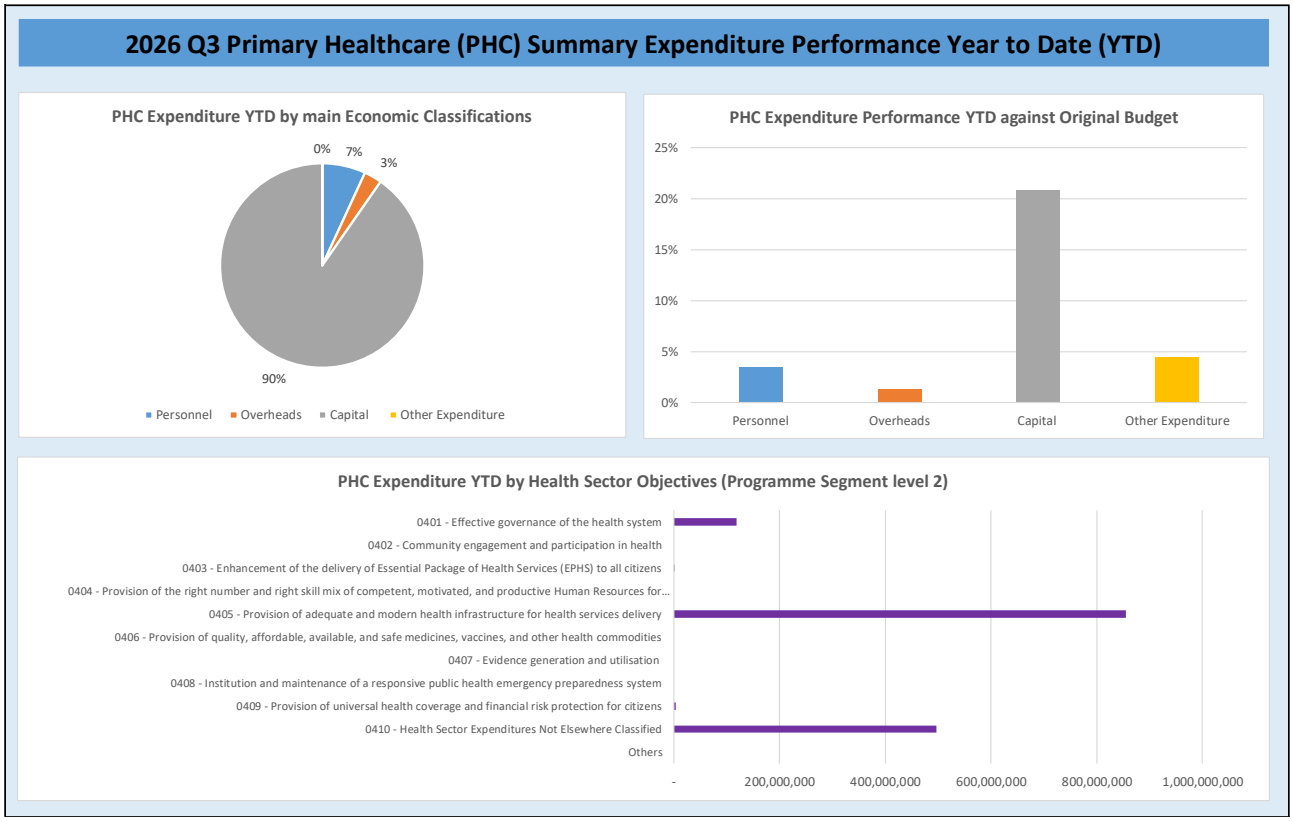
- Rehabilitation of Primary Health Centres in the State Under One Roof, with ₦376.43m of ₦850.00m spent (44.3%), and rehabilitation of PHCs with partners such as UNICEF and WHO, with ₦100.00m of ₦350.00m spent (28.6%).
- Upgrade and renovation of ward health facilities in all 21 Local Government Areas,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

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

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

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

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

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

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

Table 21: Primary Healthcare Expenditure by Functional Classification

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

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

Table 22: Primary Healthcare Expenditure by Programme Classification

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

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

Table 23: Primary Healthcare Expenditure by Economic Classification

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

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

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

Table 24 Primary Health Care Capital Expenditure by Project

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

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

4 Basic Education Budget Performance

4.A Overview

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

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

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

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

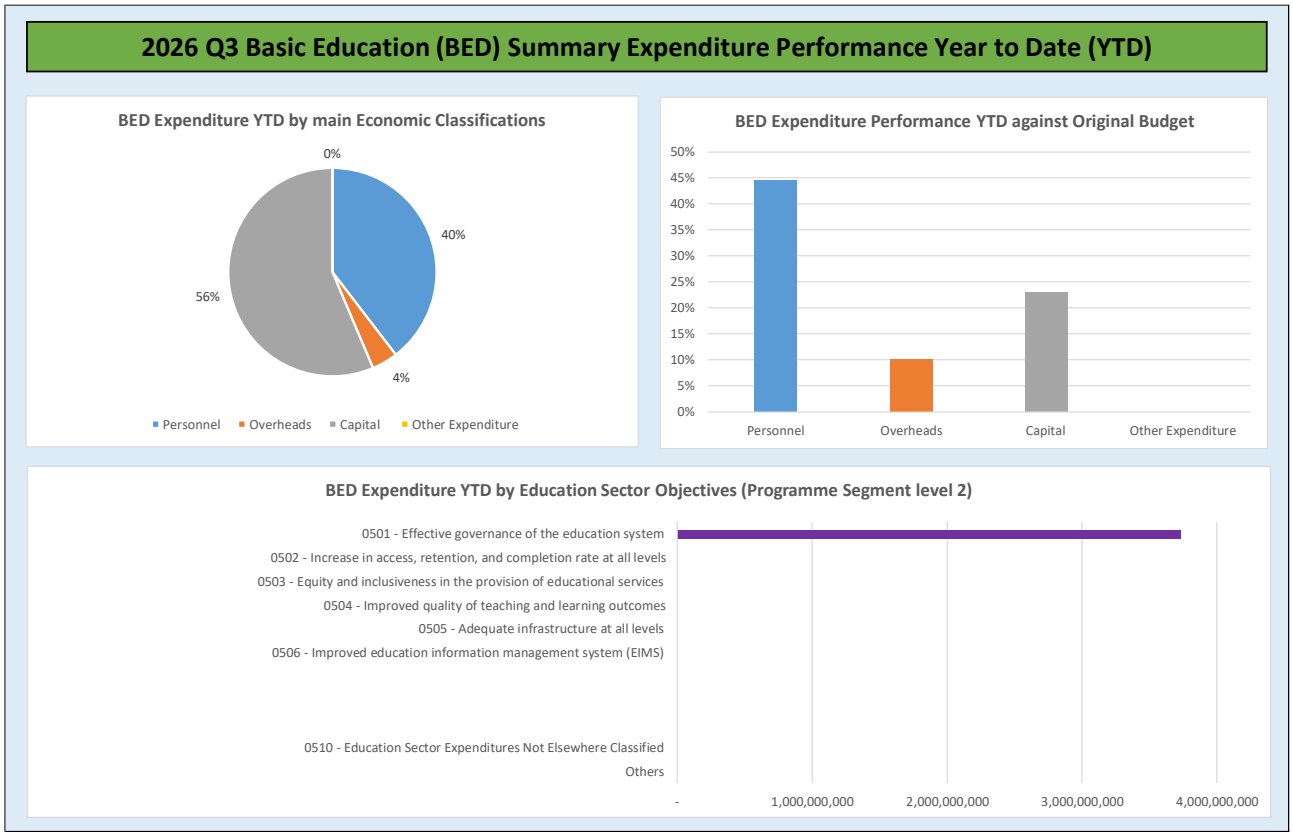
- Furniture: the ₦1.23bn purchase of 60,000 two-seater units for primary schools and ECCDE centres is fully implemented (100%), and ₦276.14m (35.7%) of the ₦773.00m for 20,000 three-seater units for junior secondary schools has been spent.
- Instructional materials: ₦201.35m (19.4%) of the ₦1.04bn provision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

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

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

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

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

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

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

Table 26: Basic Education Expenditure by Functional Classification

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

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

Table 27: Basic Education Expenditure by Programme Classification

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

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

Table 28: Basic Education Expenditure by Economic Classification

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

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

Table 29 Basic Education Capital Expenditure by Project

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

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