Zamfara State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3 2026

26th October, 2026

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1 Summary of Performance

1.A Introduction

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

This report includes the original approved budget appropriations for the year 2026 against each organisational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organisational unit, as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.

At the end of the third quarter, some revenue economic line items had already overperformed, which is quite encouraging. Also, many revenue economic line items have zero performance. This will be reviewed during the budget amendment process.

This Q3 report is assessed against the 2026 Original budget.

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

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes detailed reports on Primary Healthcare and Basic Education expenditures in sections 3 and 4, respectively.

The Ministry of Budget and Planning, in collaboration with the Office of the Accountant General and the State Internal Revenue Service, produced this Budget Implementation Report and published it on the State Government official websites and those of the Ministry of Budget and Planning and the Accountant General (www.zamfara.gov.ng, www.accountantgeneral.zm.gov.ng, www.ministryofbudget.zamfara.gov.ng).

1.B Revenue Performance

Zamfara State's revenue sources include both Recurrent Revenues and Capital Receipts. Zamfara State's recurrent revenue comes from two main streams: **External Revenue** and **Internally Generated Revenue (IGR)**.

External Revenue typically comprises allocations from the Federation Account, including Statutory Allocation, Value Added Tax (VAT), Exchange Gain, Excess Crude Oil receipts, among others. The Revenue Mobilisation and Fiscal Commission distributes these funds to states according to a formula enshrined in the Constitution of the Federal Republic of Nigeria.

Internally Generated Revenue (IGR), on the other hand, refers to the revenue independently raised by the State through the enforcement of laws enacted by the State House of Assembly.

External Revenue Performance

The external revenue projection for the 2026 fiscal year was estimated at **₦324,652,711,000.00**. This amount represents the expected recurrent revenue from the Federation Account (FAAC share). During the third quarter of 2026 (July-September), the total amount received from this revenue source was **₦63,793,482,015.15**, bringing the total year-to-date as of Q3 to **₦164,029,282,821.93**, representing **50.5%**

of the projected FAAC revenue for the year. Although the performance is below the proportional expectation of **75%** by the end of this quarter, this is due to the non-performance of some projected other FAAC receipts.

Following the finalisation of the 2025 Audited Financial Statements, the opening balance as at 31 December 2025 was confirmed to be **₦162,868,765,307.86**. Consequently, the previously reported opening balance of **₦28,356,730,713.10** in the first and second quarters of 2026 was revised to **₦162,868,765,307.86** to reflect the audited closing balance for 2025.

Internally Generated Revenue Performance

The total Internally Generated Revenue (IGR) projected for the 2026 fiscal year is **₦40,064,589,000.00.** In the third quarter (July - September), the State generated **₦7,871,164,103.43,** bringing the total year-to-date as of Q3 to **₦25,712,044,500.14**, representing **64.2%** of the annual IGR projection.

This performance is encouraging, which reflects ongoing efforts to strengthen independent revenue sources within the State. It is also close to the proportional quarterly benchmark of **75%.**

During the period under review, the Zamfara State Board of Internal Revenue Service recorded notable overperformance across specific Economic Revenue line items. This positive variance reflects ongoing revenue administration reforms, enhanced compliance enforcement, and improved treasury management.

The underlying drivers for the overperformance in these key items include:

12010303 – WITHHOLDING TAX

The significant growth in Withholding Tax collections is driven primarily by increased direct deduction at source on state government contract payments, procurement activities, and vendor services. Furthermore, intensified tax compliance monitoring and audit reconciliation exercises conducted on corporate bodies, financial institutions, and third-party agents operating within the state contributed substantially to exceeding projected targets.

12010312 – ZAKKAT LEVY

This overperformance reflects enhanced mobilisation and voluntary compliance by business owners and individuals following public sensitisation campaigns conducted in accordance with the Zamfara State Consolidated Revenue Law. Additionally, streamlined collection channels and structured engagement with community stakeholders significantly boosted remittances relative to the conservative initial forecast.

12021210 – INTEREST ON BANK DEPOSIT

Outperformance of budgeted interest on bank deposit revenue reflects proactive cash management practices. The state optimised yield on short-term liquid funds and surplus treasury balances by placing them in high-yield, interest-bearing accounts across partner commercial banks. Higher prevailing macroeconomic interest rates during the period further amplified returns generated on government bank deposits.

Capital Receipts Performance

The 2026 budget projects total capital receipts of **₦506,619,700,000.00,** comprising **₦138,300,000,000.00** from Aid and Grants and **₦368,319,700,000.00** from Capital Development Fund (CDF) Receipts.

In the third quarter of 2026 (July–September), the State recorded actual collections of **₦3,626,928,785.99,** bringing the total to **₦9,180,494,682.17** for Aid and Grants, representing **6.6%** of the annual projection by the end of Q3. Similarly, actual CDF Receipts amounted to **₦73,687,898,038.14,** representing **20.0%** of the total projected amount for the year. This was mainly because most anticipated Aid and Grants are scheduled to materialise during the fourth quarter of the year.

However, the State Government received **₦63,000,000,000.00** from the Federal Government for the Infrastructure Development Project. Although this receipt was not provided for in the approved 2026 Budget, it will be incorporated into the revised 2026 Budget. The amount has been included in the State's capital receipts for the current quarter.

A few revenue-collecting MDAs have already exceeded their 2026 budget targets, with some even surpassing zero-budget allocations. This is clearly a positive development.

Regarding the two MDAs with zero budget allocations (ZAMCHEMA and the PHC Board), neither agency had proposed a revenue provision during the 2026 budget preparation. However, during the routine inspection of State MDAs' quarterly vote books, it was observed that both agencies received expected disbursements from the National Primary Health Care Development Agency (NPHCDA) via the Basic Healthcare Provision Fund, as well as support from the UNICEF program. These disbursements accounted for the receipts.

1.C Recurrent Expenditure Performance

The recurrent expenditures of the Zamfara State Government consist of the payment of staff salaries and allowances, pensions and gratuities, daily operational (overhead) expenses, and the servicing of both internal and external loans.

It is a common fiscal practice for recurrent revenues to exceed the state's recurrent needs. Consequently, the excess recurrent revenue is transferred to the Capital Development Fund to implement projects and programmes that directly address citizens' yearnings and aspirations.

Personnel Costs

In the 2026 Approved Budget, **₦48,008,900,000.00** was earmarked for personnel costs. During the third quarter of the year (July – September 2026), **₦13,884,436,307.07** was spent on salaries, allowances, pensions and gratuities, bringing the year-to-date total to **₦38,177,488,578.54**. This represents **79.5%** of the total amount projected for personnel costs for the 2026 fiscal year, reflecting improved systems and processes around the budget.

Overhead Costs

Similarly, **₦75,922,070,000.00** was allocated for overhead costs in the 2026 budget. For the period under review, the amount spent on overhead costs was **₦13,236,014,394.04,** bringing the year-to-date total to **₦31,932,077,530.17**, which accounts for **42.1%** of the budgeted amount for overheads.

Other Recurrent Costs (Including Debt Servicing)

Furthermore, out of the **₦25,915,500,000.00** budgeted for other recurrent costs (including debt servicing), **₦12,606,835,413.21** was expended during the period under review, bringing the year-to-date total to **₦20,164,140,855.66,** representing a **77.8%** performance.

The notable reduction in recurrent expenditure reflects the administration's commitment to prudent financial management and a deliberate shift towards prioritising capital development projects and programmes. This approach underscores a strategic reallocation of resources to sectors that yield long-term value.

Such fiscal discipline is intended to improve the living standards of the people of Zamfara State by emphasising investments with direct and measurable socio-economic benefits.

Regarding instances of overspending by some MDAs against their 2026 approved provisions, it should be noted that, during the preparation of the 2026 budget, the Ministry of Budget and Planning was directed to undertake a comparative analysis of MDAs' performance for the 2024 and 2025 fiscal years.

The exercise involved reviewing actual expenditure records under the relevant economic codes for 2024 and 2025 and allocating budgetary provisions for 2026 based on the observed expenditure performance trends. Consequently, several economic codes were not allocated provisions in the approved 2026 Budget. The affected MDAs are therefore submitting requests for budget virement or additional budgetary provisions to address their funding needs.

1.D Capital Expenditure Performance

The Government of Zamfara State remains committed to addressing the prevailing socio-economic challenges confronting the State, including insecurity, food insufficiency, poverty, unemployment, and underemployment.

In furtherance of this objective, a total sum of **₦721,490,530,000.00** was allocated to capital expenditure in the 2026 fiscal year, out of the approved budget of **₦871,337,000,000.00**. This significant allocation underscores the Government's strategic emphasis on capital investment as a catalyst for economic growth and sustainable development. Through the effective implementation of targeted programmes and projects, the Government aims to stimulate economic activity, expand livelihood opportunities, enhance food security, reduce poverty and unemployment, and ultimately improve the overall standard of living of the citizens.

During the third quarter, total capital expenditure amounted to **₦107,600,784,101.67.** This brings the year-to-date total to **₦208,339,589,641.16**, representing **28.9%** performance against the annual capital budget across all sectors. The relatively modest level of performance recorded within the period is largely attributable to the fact that many capital projects were still at various stages of the procurement process. It is anticipated that mobilisation payments for these projects will commence in the subsequent quarter. In contrast, substantial disbursements for ongoing projects are expected to materialise in the third quarter, following the attainment of key execution milestones.

All MDAs that exceeded their approved capital expenditure allocations have submitted requests for budget amendments, which have been forwarded to the State House of Assembly for the necessary action. The requested amendments will be addressed as part of the ongoing 2026 Budget Review Exercise.

1.E Conclusions

Despite the economic downturn and current security challenges in the state and transition activities, the Zamfara State Government is committed to providing socioeconomic benefits to its citizenry. The government has recently fashioned out its policy thrust, viz.:

• Creating sustainable development in urban and rural areas through the construction of accessible road networks, achievement of universal basic education, improvement of healthcare facilities to reduce diseases and mortality, and provision of basic social services, including potable water, electricity, affordable housing, etc.

• Redefining the government's role in the economy by privatising/commercialising state-owned companies and changing the value and cultural system towards entrepreneurship.

• Ensuring good governance by carrying out budgetary and public finance reforms, promotion of transparency and accountability in governance (Due process), as well as provision of security for lives and property.

The establishment of small and medium-scale agro-allied industries geared to provide job opportunities and act as catalysts for the growth of the agricultural sector, harmonising mining activities in the state, and inviting private investors to participate, especially in iron and gold. In conjunction with other developmental sub-sectors, raise the living standard of rural farmers through a coordinated program of provision of social and economic infrastructure such as roads, potable water supply, electricity, health care, and education.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

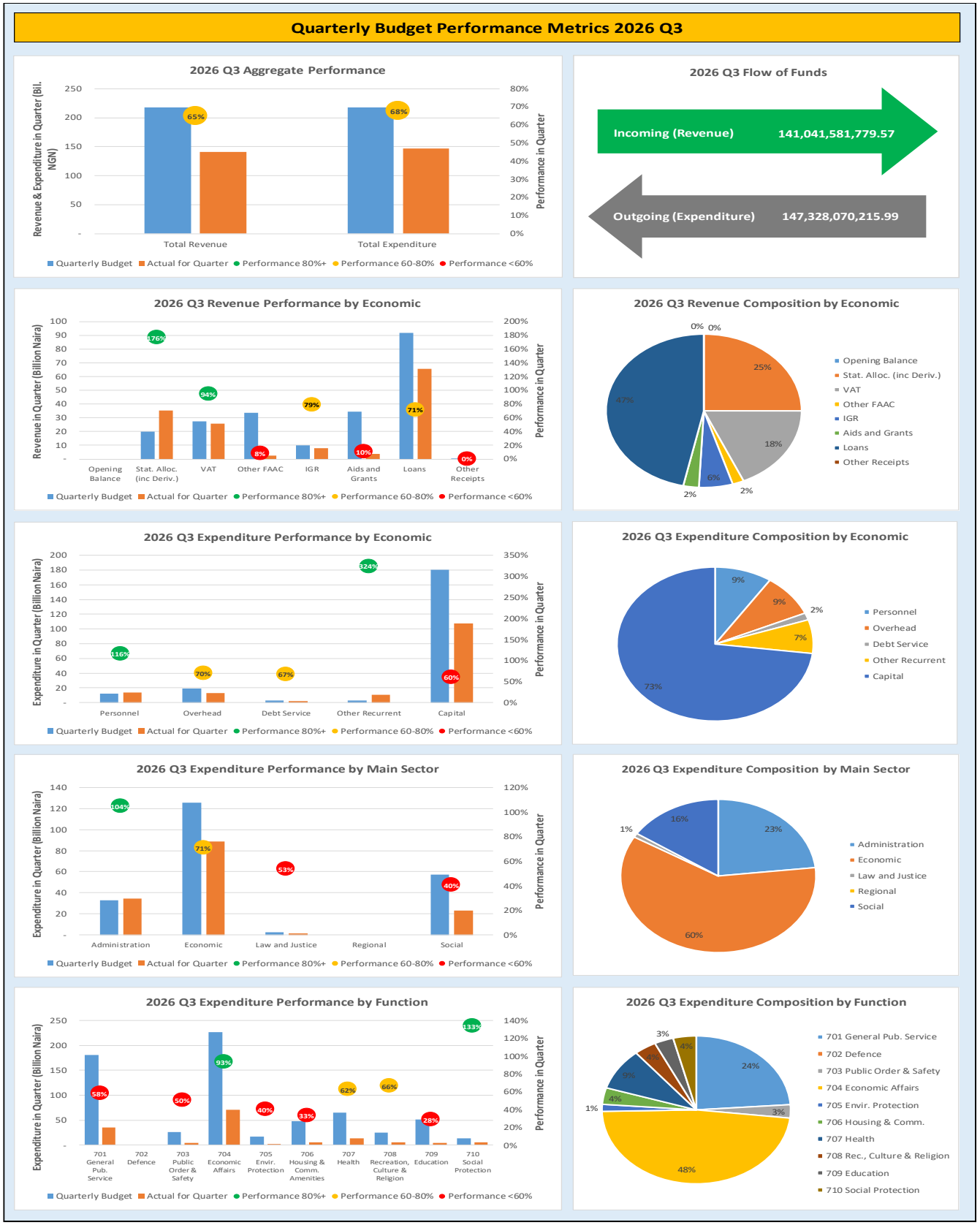
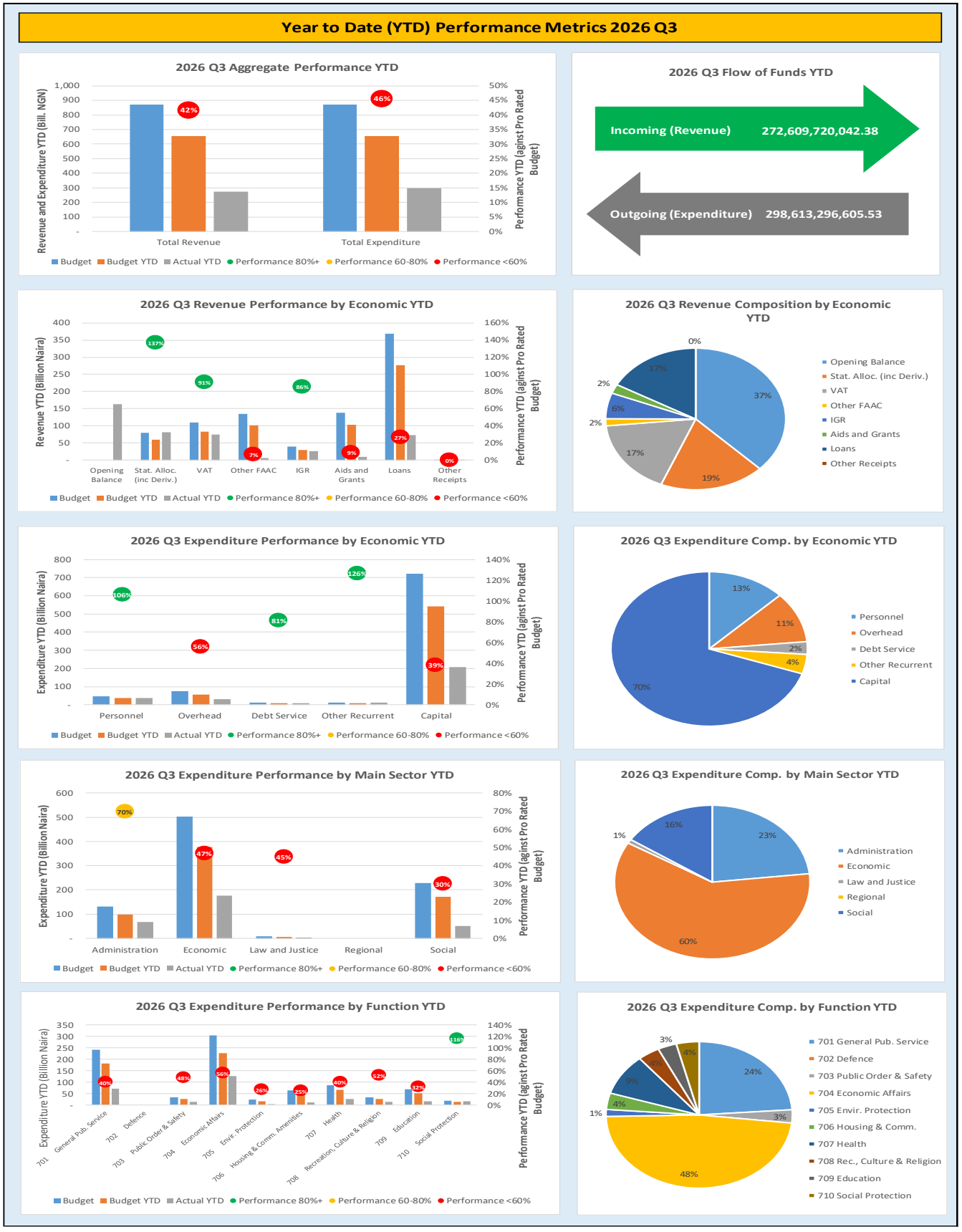


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Zamfara State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	**-**	**-**	**162,868,765,307.86**		**- 162,868,765,307.86**
Recurrent Revenue	**364,717,300,000.00**	**71,664,646,118.58**	**189,741,327,322.07**	**52.0%**	**174,975,972,677.93**
11 - GOVERNMENT SHARE OF FAAC	324,652,711,000.00	63,793,482,015.15	164,029,282,821.93	50.5%	160,623,428,178.07
12 - INDEPENDENT REVENUE	40,064,589,000.00	7,871,164,103.43	25,712,044,500.14	64.2%	14,352,544,499.86
Recurrent Expenditure	**149,846,470,000.00**	**39,727,286,114.32**	**90,273,706,964.37**	**60.2%**	**59,572,763,035.64**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	48,008,900,000.00	13,884,436,307.07	38,177,488,578.54	79.5%	9,831,411,421.47
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	101,837,570,000.00	25,842,849,807.25	52,096,218,385.83	51.2%	49,741,351,614.17
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	75,922,070,000.00	13,236,014,394.04	31,932,077,530.17	42.1%	43,989,992,469.83
OTHER RECURRENT (2203-2209)	25,915,500,000.00	12,606,835,413.21	20,164,140,855.66	77.8%	5,751,359,144.34
Transfer to Capital Account	**214,870,830,000.00**	**31,937,360,004.26**	**262,336,385,665.56**	**122.1%**	**- 47,465,555,665.57**
Other Receipts	**506,619,700,000.00**	**69,376,935,660.99**	**82,868,392,720.31**	**16.4%**	**423,751,307,279.69**
13 - AID AND GRANTS	138,300,000,000.00	3,626,928,785.99	9,180,494,682.17	6.6%	129,119,505,317.83
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	368,319,700,000.00	65,750,006,875.00	73,687,898,038.14	20.0%	294,631,801,961.86
Capital Expenditure	**721,490,530,000.00**	**107,600,784,101.67**	**208,339,589,641.16**	**28.9%**	**513,150,940,358.84**
23 - CAPITAL EXPENDITURE	721,490,530,000.00	107,600,784,101.67	208,339,589,641.16	28.9%	513,150,940,358.84
Total Revenue (including OB)	**871,337,000,000.00**	**141,041,581,779.57**	**435,478,485,350.24**	**50.0%**	**435,858,514,649.76**
Total Expenditure	**871,337,000,000.00**	**147,328,070,215.99**	**298,613,296,605.53**	**34.3%**	**572,723,703,394.48**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	***871,337,000,000.00***	***141,041,581,779.57***	***272,609,720,042.38***	***31.3%***	***598,727,279,957.62***
010000000000	**ADMINISTRATIVE SECTOR**	**25,350,000,000.00**	**4,125,392,760.52**	**10,702,726,549.58**	**42.2%**	**14,647,273,450.42**
011100000000	**GOVERNMENT HOUSE ADMINISTRATION**	**2,000,000,000.00**	**425,037,887.79**	**1,913,559,830.54**	**95.7%**	**86,440,169.46**
011101000100	BUREAU OF PUBLIC PROCUREMENT	2,000,000,000.00	425,037,887.79	1,913,559,830.54	95.7%	86,440,169.46
012300000000	**MINISTRY OF INFORMATION AND CULTURE**	**72,600,000.00**	**1,310,321.37**	**18,777,907.37**	**25.9%**	**53,822,092.63**
012300100100	MINISTRY OF INFORMATION AND CULTURE	2,000,000.00	-	-	0.0%	2,000,000.00
012300300100	ZAMFARA STATE RADIO AM	50,000,000.00	-	16,737,055.50	33.5%	33,262,944.50
012300600100	ZAMFARA STATE GOLD CITY FM RADIO	15,000,000.00	-	-	0.0%	15,000,000.00
012301000100	CENSORSHIP BOARD	5,600,000.00	1,310,321.37	2,040,851.87	36.4%	3,559,148.13
012400000000	**MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**	**18,000,000,000.00**	**1,734,108,332.72**	**4,499,197,673.34**	**25.0%**	**13,500,802,326.66**
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	18,000,000,000.00	1,734,108,332.72	4,499,197,673.34	25.0%	13,500,802,326.66
014700000000	**CIVIL SERVICE COMMISSION**	**1,250,000.00**	**194,046.12**	**348,834.12**	**27.9%**	**901,165.88**
014700100100	CIVIL SERVICE COMMISSION	1,250,000.00	194,046.12	348,834.12	27.9%	901,165.88
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**150,000.00**	**127,065.00**	**261,025.00**	**174.0%**	**- 111,025.00**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	150,000.00	127,065.00	261,025.00	174.0%	- 111,025.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**1,220,000,000.00**	**685,398,865.81**	**1,503,224,323.50**	**123.2%**	**- 283,224,323.50**
016103800100	HAJJ COMMISSION	220,000,000.00	58,132,699.89	70,693,308.39	32.1%	149,306,691.61
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	1,000,000,000.00	627,266,165.92	1,432,531,015.11	143.3%	- 432,531,015.11
016800000000	**MINISTRY FOR RELIGIOUS AFFAIRS**	**4,056,000,000.00**	**1,279,216,241.71**	**2,767,356,955.71**	**68.2%**	**1,288,643,044.29**
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
016800700100	ZAKKAT AND ENDOWMENT BOARD	3,056,000,000.00	1,279,216,241.71	2,767,356,955.71	90.6%	288,643,044.29
020000000000	**ECONOMIC SECTOR**	**795,322,150,000.00**	**71,028,367,984.47**	**192,091,723,625.30**	**24.2%**	**603,230,426,374.70**
021500000000	**MINISTRY OF AGRICULTURE**	**23,150,900,000.00**	**70,536,497.49**	**86,559,096.46**	**0.4%**	**23,064,340,903.54**
021500100100	MINISTRY OF AGRICULTURE	23,005,000,000.00	147,080.30	459,459.50	0.0%	23,004,540,540.50
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY,	77,000,000.00	514,582.99	514,582.99	0.7%	76,485,417.01
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	8,000,000.00	-	-	0.0%	8,000,000.00
021510201000	ZAMFARA STATE LIVESTOCK DEVELOPMENT AGENCY	55,650,000.00	7,623,162.59	23,238,034.36	41.8%	32,411,965.64
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	5,250,000.00	62,251,671.61	62,347,019.61	1187.6%	- 57,097,019.61
022000000000	**MINISRY OF FINANCE**	**680,354,400,000.00**	**67,449,829,323.69**	**179,756,434,526.05**	**26.4%**	**500,597,965,473.95**
022000100200	BOARD OF SURVEY	500,000,000.00	40,916,523.98	95,423,798.32	19.1%	404,576,201.68
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	653,848,361,000.00	63,929,253,987.58	166,551,142,741.45	25.5%	487,297,218,258.55
022000800100	BOARD OF INTERNAL REVENUE	26,006,039,000.00	3,479,658,812.13	13,109,867,986.28	50.4%	12,896,171,013.72
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**975,950,000.00**	**81,952,618.34**	**380,803,449.72**	**39.0%**	**595,146,550.28**
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	837,750,000.00	77,444,899.20	272,415,961.04	32.5%	565,334,038.96
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	53,300,000.00	-	-	0.0%	53,300,000.00
022200300100	AMUSEMENT PARK	350,000.00	-	-	0.0%	350,000.00
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	7,000,000.00	4,153,784.77	10,794,070.44	154.2%	- 3,794,070.44
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	68,750,000.00	-	96,686,374.95	140.6%	- 27,936,374.95
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	8,800,000.00	353,934.37	907,043.29	10.3%	7,892,956.71
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**4,081,500,000.00**	**515,598,834.53**	**1,639,958,538.36**	**40.2%**	**2,441,541,461.64**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	3,000,000,000.00	-	-	0.0%	3,000,000,000.00

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023400500100	ZAMFARA STATE TRANSPORT COMPANY	350,000,000.00	389,775,007.08	1,385,259,223.13	395.8%	- 1,035,259,223.13
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	54,500,000.00	-	8,229,826.80	15.1%	46,270,173.20
023400700100	ZAMFARA STATE FIRE SERVICE	57,000,000.00	2,066,271.85	4,390,951.21	7.7%	52,609,048.79
023400800100	VEHICLE INSPECTION OFFICE (VIO)	20,000,000.00	2,739,460.00	10,834,304.63	54.2%	9,165,695.37
023401100100	GUSAU INTERNATIONAL AIRPORT	-	81,148,916.50	82,021,354.00		- 82,021,354.00
023410200100	ZAMAFARA STATE WATER CORPORATION	400,000,000.00	39,869,179.10	149,222,878.59	37.3%	250,777,121.41
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	200,000,000.00	-	-	0.0%	200,000,000.00
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**83,424,050,000.00**	**2,834,561,115.75**	**9,868,567,696.74**	**11.8%**	**73,555,482,303.26**
023800100100	MINISTRY OF BUDGET AND PLANNING	83,424,050,000.00	2,834,561,115.75	9,868,567,696.74	11.8%	73,555,482,303.26
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT**	**3,335,350,000.00**	**75,889,594.67**	**359,400,317.97**	**10.8%**	**2,975,949,682.03**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	1,100,000.00	-	-	0.0%	1,100,000.00
025300200100	OFFICE OF THE SURVEYOR GENERAL	3,200,000.00	40,298.78	52,000.58	1.6%	3,147,999.42
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	2,668,950,000.00	18,695,643.02	55,282,978.77	2.1%	2,613,667,021.23
025301000100	HOUSING CORPORATION	435,000,000.00	37,821,852.11	262,120,164.60	60.3%	172,879,835.40
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	227,100,000.00	19,331,800.76	41,945,174.02	18.5%	185,154,825.98
030000000000	**LAW AND JUSTICE SECTOR**	**166,500,000.00**	**72,376,371.97**	**191,948,564.48**	**115.3%**	**- 25,448,564.48**
031800000000	**JUDICIARY**	**39,000,000.00**	**7,797,597.34**	**29,491,061.63**	**75.6%**	**9,508,938.37**
031800400100	HIGH COURT OF JUSTICE	24,000,000.00	1,802,729.99	11,281,331.68	47.0%	12,718,668.32
031800600100	SHARI'AH COURT OF APPEAL	13,700,000.00	5,994,867.35	18,209,729.95	132.9%	- 4,509,729.95
031801100100	JUDICIAL SERVICE COMMISSION	1,300,000.00	-	-	0.0%	1,300,000.00
032600000000	**MINISTRY OF JUSTICE**	**127,500,000.00**	**64,578,774.63**	**162,457,502.85**	**127.4%**	**- 34,957,502.85**
032600100100	MINISTRY OF JUSTICE	127,500,000.00	64,578,774.63	162,457,502.85	127.4%	- 34,957,502.85
050000000000	**SOCIAL SECTOR**	**50,498,350,000.00**	**65,815,444,662.61**	**69,623,321,303.02**	**137.9%**	**- 19,124,971,303.02**
051300000000	**MINISTRY OF YOUTH AND SPORTS DEVELOPMENT**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
051300200100	SPORTS COUNCIL	5,000,000.00	-	-	0.0%	5,000,000.00
051400000000	**MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT**	**7,001,000,000.00**	**-**	**-**	**0.0%**	**7,001,000,000.00**
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	7,001,000,000.00	-	-	0.0%	7,001,000,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**	**14,042,300,000.00**	**701,511,268.42**	**1,714,884,776.90**	**12.2%**	**12,327,415,223.10**
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	13,555,000,000.00	637,314,332.45	1,443,313,052.37	10.6%	12,111,686,947.63
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,000,000.00	-	-	0.0%	1,000,000.00
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	200,000.00	-	-	0.0%	200,000.00
051700800100	LIBRARY BOARD	300,000.00	-	11,229.00	3.7%	288,771.00
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	145,000,000.00	60,317,109.67	75,190,608.83	51.9%	69,809,391.17
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	222,000,000.00	-	186,451,593.00	84.0%	35,548,407.00
051705400100	TEACHERS SERVICE BOARD	200,000.00	-	-	0.0%	200,000.00
051705600100	SCHOLARSHIP BOARD	600,000.00	-	-	0.0%	600,000.00
051706400100	COLLEGE OF EDUCATION, MARU	72,000,000.00	398,712.44	4,256,662.34	5.9%	67,743,337.66
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	46,000,000.00	3,481,113.86	5,661,631.36	12.3%	40,338,368.64
052100000000	**MINISTRY OF HEALTH**	**21,280,850,000.00**	**469,050,770.70**	**2,279,382,653.51**	**10.7%**	**19,001,467,346.49**
052100100100	MINISTRY OF HEALTH	20,817,600,000.00	16,595,075.25	177,250,417.03	0.9%	20,640,349,582.97
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (	-	206,412,931.44	1,385,182,604.13		- 1,385,182,604.13
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	152,591,064.56	317,078,288.40		- 317,078,288.40
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	50,000.00	-	-	0.0%	50,000.00
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	113,500,000.00	55,262,160.00	164,660,700.00	145.1%	- 51,160,700.00
052110200700	GENERAL HOSPITAL GUSAU	6,400,000.00	23,560,500.00	47,197,500.00	737.5%	- 40,797,500.00
052110200800	GENERAL HOSPITAL TALATA MAFARA	4,800,000.00	597,097.00	3,982,197.50	83.0%	817,802.50
052110200900	GENERAL HOSPITAL GUMMI	4,800,000.00	636,336.50	2,386,970.00	49.7%	2,413,030.00
052110201000	GENERAL HOSPITAL K/NAMODA	4,800,000.00	400,045.50	2,317,455.00	48.3%	2,482,545.00
052110201100	GENERAL HOSPITAL ANKA	2,800,000.00	280,174.00	2,498,010.00	89.2%	301,990.00
052110201200	GENERAL HOSPITAL TSAFE	4,800,000.00	117,045.50	3,832,712.50	79.8%	967,287.50

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052110201300	GENERAL HOSPITAL BAKURA	2,800,000.00	296,500.00	710,200.00	25.4%	2,089,800.00
052110201400	GENERAL HOSPITAL BUKKUYUM	1,300,000.00	167,236.25	600,501.25	46.2%	699,498.75
052110201500	GENERAL HOSPITAL MARADUN	1,800,000.00	-	1,269,369.50	70.5%	530,630.50
052110201600	GENERAL HOSPITAL SHIKAFI	6,800,000.00	1,087,936.00	4,086,610.00	60.1%	2,713,390.00
052110201700	GENERAL HOSPITAL DANSAUDAU	1,300,000.00	-	155,525.37	12.0%	1,144,474.63
052110201800	GENERAL HOSPITAL ZURMI	6,800,000.00	187,625.50	1,600,372.50	23.5%	5,199,627.50
052110201900	GENERAL HOSPITAL BUNGUDU	3,800,000.00	105,445.50	1,102,970.00	29.0%	2,697,030.00
052110202000	GENERAL HOSPITAL MADA	2,300,000.00	454,951.30	1,844,127.75	80.2%	455,872.25
052110202100	GENERAL HOSPITAL B/MAGAJI	1,600,000.00	24,753.20	293,308.37	18.3%	1,306,691.63
052110202200	GENERAL HOSPITAL KAGARA	1,600,000.00	53,129.24	229,299.11	14.3%	1,370,700.89
052110202300	GENERAL HOSPITAL MARU	3,800,000.00	179,708.00	1,033,190.00	27.2%	2,766,810.00
052110202400	GENERAL HOSPITAL MAGAMI	1,800,000.00	169,423.27	434,872.74	24.2%	1,365,127.26
052110202500	GENERAL HOSPITAL MORIKI	2,800,000.00	157,645.00	590,662.50	21.1%	2,209,337.50
052110202600	GENERAL HOSPITAL K/DAJI	1,800,000.00	185,387.75	692,421.25	38.5%	1,107,578.75
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	150,000,000.00	9,528,599.94	38,398,401.90	25.6%	111,601,598.10
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHOLONOGY, TSAFE	21,000,000.00	-	16,976,090.21	80.8%	4,023,909.79
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	110,000,000.00	-	102,977,876.50	93.6%	7,022,123.50
053500000000	**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES**	**8,169,200,000.00**	**63,774,477.78**	**1,047,945,726.90**	**12.8%**	**7,121,254,273.10**
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	8,000,600,000.00	-	903,616,572.14	11.3%	7,096,983,427.86
053500200100	FOREST MANAGEMENT AGENCY	48,000,000.00	218,588.25	1,362,188.25	2.8%	46,637,811.75
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGEN	45,600,000.00	12,633,093.99	26,239,938.84	57.5%	19,360,061.16
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	75,000,000.00	50,922,795.54	116,727,027.67	155.6%	- 41,727,027.67
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY**	**-**	**64,581,108,145.71**	**64,581,108,145.71**		**- 64,581,108,145.71**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	64,581,108,145.71	64,581,108,145.71		- 64,581,108,145.71

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	***REVENUE***	***871,337,000,000.00***	***141,041,581,779.57***	***272,609,720,042.38***	***31.3%***	***598,727,279,957.62***
11	***GOVERNMENT SHARE OF FAAC***	***324,652,711,000.00***	***63,793,482,015.15***	***164,029,282,821.93***	***50.5%***	***160,623,428,178.07***
1101	**GOVERNMENT SHARE OF FAAC**	***324,652,711,000.00***	***63,793,482,015.15***	***164,029,282,821.93***	***50.5%***	***160,623,428,178.07***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**80,009,711,000.00**	**35,287,955,778.13**	**82,165,988,702.53**	**102.7%**	**- 2,156,277,702.53**
11010101	STATUTORY ALLOCATION	80,009,711,000.00	35,287,955,778.13	82,165,988,702.53	102.7%	- 2,156,277,702.53
110102	**STATE GOVERNMENT SHARE OF VAT**	**110,000,000,000.00**	**25,848,900,665.41**	**74,813,533,989.66**	**68.0%**	**35,186,466,010.34**
11010201	SHARE OF VAT	110,000,000,000.00	25,848,900,665.41	74,813,533,989.66	68.0%	35,186,466,010.34
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**134,643,000,000.00**	**2,656,625,571.61**	**7,049,760,129.74**	**5.2%**	**127,593,239,870.26**
11010302	EXCESS NON-OIL	500,000,000.00	-	-	0.0%	500,000,000.00
11010303	EXCHANGE GAINS	17,000,000,000.00	-	-	0.0%	17,000,000,000.00
11010304	ECOLOGICAL FUND	7,000,000,000.00	950,873,059.88	3,229,573,096.39	46.1%	3,770,426,903.61
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	14,000,000,000.00	-	408,682,009.89	2.9%	13,591,317,990.11
11010308	SOLID MINERAL	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010312	STABILIZATION FUNDS	500,000,000.00	-	-	0.0%	500,000,000.00
11010315	AUGMENTATION	-	1,705,752,511.73	1,705,752,511.73		- 1,705,752,511.73
11010399	OTHER FAAC DISTRIBUTIONS	93,643,000,000.00	-	1,705,752,511.73	1.8%	91,937,247,488.27
12	***INDEPENDENT REVENUE***	***40,064,589,000.00***	***7,871,164,103.43***	***25,712,044,500.14***	***64.2%***	***14,352,544,499.86***
1201	**TAX REVENUE**	***27,699,939,000.00***	***4,955,180,554.68***	***15,926,589,078.98***	***57.5%***	***11,773,349,921.02***
120101	**PERSONAL TAXES**	**23,119,639,000.00**	**2,419,937,793.35**	**8,427,144,142.78**	**36.5%**	**14,692,494,857.22**
12010104	PAYE ORGANIZED PRIVATE SECTOR	2,000,000,000.00	468,265,688.89	1,924,587,103.89	96.2%	75,412,896.11
12010105	PAYE INFORMAL SECTOR	20,000,000.00	-	-	0.0%	20,000,000.00
12010106	PAYE PUBLIC - LOCAL GOVERNMENTS	2,400,000,000.00	82,883,049.47	378,778,611.20	15.8%	2,021,221,388.80
12010107	PAYE PUBLIC - STATE GOVERNMENT	5,999,639,000.00	452,530,428.22	1,688,978,924.30	28.2%	4,310,660,075.70
12010108	PAYE FEDERAL GOVERNMENT ESTABLISHMENTS	12,000,000,000.00	1,255,264,014.37	4,043,767,929.69	33.7%	7,956,232,070.31
12010113	DIRECT ASSESSMENT TAX	500,000,000.00	29,174,263.96	180,028,989.66	36.0%	319,971,010.34
12010114	PAYE AREARS	200,000,000.00	-	-	0.0%	200,000,000.00
12010116	PAYE PUBLIC - STATE GOVT ZAMCHEMA DEDUCTION	-	131,820,348.44	211,002,584.04		- 211,002,584.04
120103	**OTHER TAXES**	**4,580,300,000.00**	**2,535,242,761.33**	**7,499,444,936.20**	**163.7%**	**- 2,919,144,936.20**
12010301	SALES TAXES	120,000,000.00	-	-	0.0%	120,000,000.00
12010302	PROPERTY TAX	2,000,000.00	-	-	0.0%	2,000,000.00
12010303	WITHHOLDING TAX	1,000,000,000.00	628,204,916.41	2,820,524,299.64	282.1%	- 1,820,524,299.64
12010304	STAMP DUTY	160,000,000.00	68,927.50	394,609,410.09	246.6%	- 234,609,410.09
12010305	POOL BETTING TAX	25,000,000.00	132,575.42	736,914.86	2.9%	24,263,085.14
12010306	DEVELOPMENT TAX/LEVY	2,070,100,000.00	-	296,566,503.36	14.3%	1,773,533,496.64
12010307	CAPITAL GAIN TAX	50,000,000.00	-	27,253,548.30	54.5%	22,746,451.70
12010311	HOTELS LEVY	3,200,000.00	353,934.37	907,043.29	28.3%	2,292,956.71
12010312	ZAKKAT LEVY	150,000,000.00	1,279,216,241.71	2,526,316,201.55	1684.2%	- 2,376,316,201.55
12010313	POVERTY ALLEVIATION LEVY	1,000,000,000.00	627,266,165.92	1,432,531,015.11	143.3%	- 432,531,015.11
1202	**NON-TAX REVENUE**	***12,364,650,000.00***	***2,915,983,548.75***	***9,785,455,421.16***	***79.1%***	***2,579,194,578.84***
120201	**LICENCES - GENERAL**	**424,850,000.00**	**109,997,708.18**	**272,161,923.24**	**64.1%**	**152,688,076.76**
12020110	BAKE HOUSE LICENSE	2,000,000.00	-	-	0.0%	2,000,000.00
12020114	DANE GUN LICENSES	1,000,000.00	-	-	0.0%	1,000,000.00
12020131	MOTOR VEHICLE LICENSES	20,000,000.00	1,985,900.00	5,864,000.00	29.3%	14,136,000.00
12020132	DRIVERS' LICENSES	50,000,000.00	11,159,322.82	29,282,844.50	58.6%	20,717,155.50
12020133	PATENT MEDICINE & DRUG STORES LICENSES	3,000,000.00	192,164.79	2,663,088.44	88.8%	336,911.56

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020134	PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	-	6,697,765.00	6,697,765.00		- 6,697,765.00
12020136	HEALTH FACILITIES LICENSES	2,100,000.00	-	-	0.0%	2,100,000.00
12020137	TRADE PERMIT LICENSES	750,000.00	-	-	0.0%	750,000.00
12020139	LEARNER'S PERMIT	2,000,000.00	813,850.00	2,936,500.00	146.8%	- 936,500.00
12020140	FORESTRY REVENUE	5,000,000.00	218,588.25	1,362,188.25	27.2%	3,637,811.75
12020144	RENEWAL OF MOTOR VEHICLE LICENCE	10,000,000.00	833,090.00	3,572,800.00	35.7%	6,427,200.00
12020147	MOVEMENT AND LOADING LICENCE	7,500,000.00	147,080.30	459,459.50	6.1%	7,040,540.50
12020151	REGISTRATION OF TRICYCLE LICENCE	20,000,000.00	16,686,400.00	55,336,000.00	276.7%	- 35,336,000.00
12020152	RENEWAL OF TRICYCLE LICENCE	2,000,000.00	478,280.00	1,041,680.00	52.1%	958,320.00
12020153	REGISTRATION OF MOTORCYCLE LICENCE	3,000,000.00	25,364,950.00	66,015,250.00	2200.5%	- 63,015,250.00
12020154	RENEWAL OF MOTORCYCLE LICENCE	3,500,000.00	2,635,250.00	7,717,500.00	220.5%	- 4,217,500.00
12020155	QUARRY CRUSHING PLANT LICENCE	200,000,000.00	-	-	0.0%	200,000,000.00
12020158	RENEWAL OF PHARMACY REGISTRATION LICENSE	5,000,000.00	16,402,910.46	16,402,910.46	328.1%	- 11,402,910.46
12020159	REGISTRATION OF CARGO MOTORCYCLE LICENSE	2,000,000.00	3,652,750.00	11,256,250.00	562.8%	- 9,256,250.00
12020160	RENEWAL OF CARGO MOTORCYCLE LICENSE	2,000,000.00	2,355,250.00	11,193,250.00	559.7%	- 9,193,250.00
12020161	REGISTRATION/RENEWAL OF MOTOR VEHICLE (KURKURA) LICENSE	2,000,000.00	-	-	0.0%	2,000,000.00
12020162	RENEWAL OF PRIVATE SCHOOLS/TERTIARY INSTITUTIONS LICENSES	50,000,000.00	13,823,808.20	22,708,406.62	45.4%	27,291,593.38
12020163	REGISTRATION/RENEWAL OF WASTE MANAGEMENT SERVICE LICENSES	5,000,000.00	-	-	0.0%	5,000,000.00
12020164	PLATE NUMBER REGISTRATION LICENSE	7,000,000.00	3,778,525.00	21,787,375.00	311.2%	- 14,787,375.00
12020165	REGISTRATION/RENEWAL OF COOPERATIVE SOCIETY LICENCE	20,000,000.00	2,771,823.36	5,864,655.47	29.3%	14,135,344.53
120202	**MINING RENTS**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
12020204	LEASE REGISTRATION	2,000,000.00	-	-	0.0%	2,000,000.00
120204	**FEES - GENERAL**	**9,533,700,000.00**	**2,247,198,092.66**	**7,172,065,791.17**	**75.2%**	**2,361,634,208.83**
12020401	COURT FEES	13,000,000.00	7,213,630.49	25,398,625.64	195.4%	- 12,398,625.64
12020402	DEED OF MORTGAGE FEES	10,000,000.00	-	-	0.0%	10,000,000.00
12020403	DEED OF GIFT FEES	2,000,000.00	-	-	0.0%	2,000,000.00
12020404	TRADE UNION FEES	3,000,000.00	-	-	0.0%	3,000,000.00
12020405	TAX CLEARANCE	500,000.00	-	-	0.0%	500,000.00
12020409	WEIGHTS & MEASURE FEES	500,000.00	-	-	0.0%	500,000.00
12020411	PERCENTAGE OF INSURANCE FEES	2,000,000.00	265,200.00	996,000.00	49.8%	1,004,000.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	300,000.00	-	-	0.0%	300,000.00
12020416	RE-GRANT OF CERTIFICATE OF OCCUPANCY	17,000,000.00	-	-	0.0%	17,000,000.00
12020417	CONTRACT REGISTRATION FEES	1,000,000,000.00	372,278,328.93	1,123,728,610.54	112.4%	- 123,728,610.54
12020418	MARRIAGE/ DIVORCE FEES	2,500,000.00	-	237,438.00	9.5%	2,262,562.00
12020419	TRICYCLE RIDERS (KEKE NAPEP) FEES	10,000,000.00	1,737,961.76	5,765,471.12	57.7%	4,234,528.88
12020420	PILGRIMS WELFARE FEES	220,000,000.00	58,132,699.89	70,693,308.39	32.1%	149,306,691.61
12020422	RE-CERTIFICATION	50,400,000.00	2,701,689.35	4,119,104.35	8.2%	46,280,895.65
12020423	MERGER OF CERTIFICATE	4,400,000.00	-	-	0.0%	4,400,000.00
12020424	ACCREDITATION FEES	1,000,000.00	-	-	0.0%	1,000,000.00
12020426	COURT SUMMONS FEES	2,500,000.00	-	-	0.0%	2,500,000.00
12020428	FIRE SAFETY CERTIFICATE FEES	2,000,000.00	-	-	0.0%	2,000,000.00
12020429	CONDUCTORS BUDGE & DRIVERS BUDGE	500,000.00	255,000.00	1,231,000.00	246.2%	- 731,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,000,000.00	4,859,157.12	8,452,484.62	84.5%	1,547,515.38
12020432	PERCENTAGE OF TENEMENT RATE	100,000,000.00	22,776,688.69	62,276,676.48	62.3%	37,723,323.52
12020433	PERCENTAGE OF AFFILIATION CHARGES FEES	5,000,000.00	-	-	0.0%	5,000,000.00
12020434	BED SPACE/MUTUARY SERVICES FEES	500,000.00	-	-	0.0%	500,000.00
12020435	SMALL TRUCK COMMERCIAL VEHICLE RIDERS (KURKURA) FEES	5,000,000.00	1,810,754.16	11,452,091.20	229.0%	- 6,452,091.20
12020436	BILL BOARD ADVERTISEMENT FEES	10,000,000.00	1,310,321.37	5,493,034.37	54.9%	4,506,965.63
12020437	DEED OF ASSIGNMENT FEES	11,000,000.00	227,918.75	3,885,915.00	35.3%	7,114,085.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	20,400,000.00	17,786,289.54	33,056,483.10	162.0%	- 12,656,483.10
12020440	MEDICAL CONSULTANCY FEES	140,000,000.00	-	158,184,418.13	113.0%	- 18,184,418.13
12020447	CHANGE OF NAME	400,000.00	-	-	0.0%	400,000.00
12020449	BUSINESS/TRADE OPERATING FEES	25,000,000.00	16,230,065.70	24,112,276.04	96.4%	887,723.96
12020450	INSPECTION FEES	5,000,000.00	2,066,271.85	4,390,951.21	87.8%	609,048.79
12020451	TIMBER & FOREST FEES	15,000,000.00	-	-	0.0%	15,000,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	565,000,000.00	64,254,381.80	317,463,833.53	56.2%	247,536,166.47
12020453	APPLICATIONS FEES	1,300,000.00	-	-	0.0%	1,300,000.00
12020454	PARKING FEES	6,000,000.00	-	-	0.0%	6,000,000.00
12020455	CONSENT FEES (NON-REFUNDABLE)	10,000,000.00	45,253.75	535,118.75	5.4%	9,464,881.25

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12020456	CERTIFICATE OF ROAD WORTHINESS	10,000,000.00	1,925,610.00	6,584,450.00	65.8%	3,415,550.00
12020457	OATH/MORTION FEES	3,500,000.00	-	-	0.0%	3,500,000.00
12020458	LAND DEVELOPMENT FEES	400,000.00	-	-	0.0%	400,000.00
12020460	MARKET FEES	30,000,000.00	-	-	0.0%	30,000,000.00
12020463	SAND DREDGING CHARGES	20,000,000.00	-	-	0.0%	20,000,000.00
12020465	PREPARATION OF CONTRACT AGREEMENTS	52,500,000.00	64,578,774.63	162,457,502.85	309.4%	- 109,957,502.85
12020466	SEARCH FEES	550,000.00	-	-	0.0%	550,000.00
12020467	SOCIAL SERVICES FEES	10,000,000.00	7,773,936.87	17,787,454.22	177.9%	- 7,787,454.22
12020468	CHANGE OF LAND USE/PURPOSE	800,000.00	-	-	0.0%	800,000.00
12020469	TRADE CATTLE FEES	40,000,000.00	6,895,040.00	20,330,700.00	50.8%	19,669,300.00
12020471	ROAD CONGESTION CHARGES	51,200,000.00	65,229,601.61	79,890,916.14	156.0%	- 28,690,916.14
12020472	ROAD CUTTING FEES	6,000,000.00	-	-	0.0%	6,000,000.00
12020473	ACCOMMODATION FEES	92,000,000.00	7,379.07	7,379.07	0.0%	91,992,620.93
12020474	HACKNEY CARRIAGE CERTIFICATE	2,000,000.00	673,624.00	4,118,780.00	205.9%	- 2,118,780.00
12020475	CONTRACT PROCESSING FEES	2,003,000,000.00	425,037,887.79	1,913,559,830.54	95.5%	89,440,169.46
12020476	REGISTRATION BOOKLET	5,250,000.00	4,354,500.00	15,693,750.00	298.9%	- 10,443,750.00
12020477	CERTIFIED TRUE COPY	10,000,000.00	-	-	0.0%	10,000,000.00
12020479	PRIVATE CLINICS REGISTATION/RENEWAL	5,000,000.00	-	-	0.0%	5,000,000.00
12020480	AFFIDAVIT AND DECLARATION OF AGE	9,000,000.00	583,966.85	3,854,997.99	42.8%	5,145,002.01
12020483	GATE FEES	8,600,000.00	4,153,784.77	10,794,070.44	125.5%	- 2,194,070.44
12020484	GOVERNMENT ALLOCATION FEES	1,532,000,000.00	619,317,259.25	1,416,431,380.75	92.5%	115,568,619.25
12020485	APPEAL FEES - COURT	5,000,000.00	-	-	0.0%	5,000,000.00
12020486	GROUND/SURFACE RENT	1,530,000,000.00	62,236,623.35	146,306,683.61	9.6%	1,383,693,316.39
12020488	BOARD OF DIRECTORS FEES	5,000,000.00	294,417.50	560,617.50	11.2%	4,439,382.50
12020489	CONFERENCE HALL FEES	700,000.00	-	-	0.0%	700,000.00
12020490	ZAMFARA TRANSPORT AUTHORITY FEES	350,000,000.00	366,187,436.27	1,343,783,503.72	383.9%	- 993,783,503.72
12020491	RADIO/TELEVISION STATION FEES	2,000,000.00	-	-	0.0%	2,000,000.00
12020492	CERTIFICATE OF OCCUPANCY FEES	1,000,000,000.00	1,813,525.86	13,472,900.36	1.3%	986,527,099.64
12020495	ABARTOUR FEES	6,000,000.00	728,122.59	2,907,334.36	48.5%	3,092,665.64
12020496	WATER RATE FEES	400,000,000.00	39,869,179.10	149,222,878.59	37.3%	250,777,121.41
12020497	MAST/V-SAT FEES/FIBER OPTICS	50,000,000.00	1,585,810.00	2,827,820.56	5.7%	47,172,179.44
12020498	HOTEL REGISTRATION/RENEWAL FEES	20,000,000.00	-	-	0.0%	20,000,000.00
12020499	EXTENTION OF PLOT FEES	2,000,000.00	-	-	0.0%	2,000,000.00
120205	**FINES - GENERAL**	**172,600,000.00**	**123,850.00**	**10,761,604.18**	**6.2%**	**161,838,395.82**
12020502	OBSTRUCTION FINES	2,000,000.00	-	-	0.0%	2,000,000.00
12020503	PENALTY GENERAL	28,500,000.00	49,250.00	9,036,999.55	31.7%	19,463,000.45
12020504	FINES FOR ILLEGAL CUTTING OF ROAD	50,000,000.00	-	-	0.0%	50,000,000.00
12020505	SANITATION COURT FINES	500,000.00	-	-	0.0%	500,000.00
12020510	ILLEGAL MINERS	10,000,000.00	-	-	0.0%	10,000,000.00
12020511	MINING OFFENCES FINES	5,000,000.00	-	-	0.0%	5,000,000.00
12020513	CONTRAVENTION OFFENCES FINES	16,000,000.00	-	-	0.0%	16,000,000.00
12020514	FINES FOR ILLEGAL OPERATION OF SCHOOL	5,000,000.00	-	-	0.0%	5,000,000.00
12020516	FINES FOR ILLEGAL OPERATION OF PATENT MEDICINE STORE	1,000,000.00	-	-	0.0%	1,000,000.00
12020517	FINES FOR ILLEGAL OPERATION OF HOSPITALS & MATERNITY HOMES	1,500,000.00	-	-	0.0%	1,500,000.00
12020522	PENALTY FOR LATE PAYMENT DEVELOPMENT FEE	1,100,000.00	-	-	0.0%	1,100,000.00
12020524	FOREST OFFENCES FINES	500,000.00	-	-	0.0%	500,000.00
12020525	PENALTY FOR HEAVY DUTY VEHICLE	2,400,000.00	74,600.00	411,250.00	17.1%	1,988,750.00
12020528	PENALTY FOR DAMAGE TO PUBLIC PROPERTY	2,000,000.00	-	-	0.0%	2,000,000.00
12020530	COURT FINES ON TRAFIC OFFENCES	5,000,000.00	-	1,313,354.63	26.3%	3,686,645.37
12020533	POLLUTERS PAY PRINCIPLE FINES	100,000.00	-	-	0.0%	100,000.00
12020535	FINES FOR WRONG PARKING	11,000,000.00	-	-	0.0%	11,000,000.00
12020537	FINES FOR TRAFFIC AND VEHICLE OFFENCES	1,000,000.00	-	-	0.0%	1,000,000.00
12020538	ADMINISTRATION CHARGES	10,000,000.00	-	-	0.0%	10,000,000.00
12020539	INFRASTRUCTURAL DAMAGES REHABILITATION FINES	20,000,000.00	-	-	0.0%	20,000,000.00
120206	**SALES - GENERAL**	**967,200,000.00**	**123,728,270.02**	**345,053,148.32**	**35.7%**	**622,146,851.68**
12020604	SALES OF STORES/SCRAPS/UNSERVICEABLE ITEMS	500,000,000.00	40,916,523.98	95,423,798.32	19.1%	404,576,201.68
12020605	SALES OF VACCINES	7,000,000.00	-	-	0.0%	7,000,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	2,000,000.00	-	-	0.0%	2,000,000.00

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12020609	PROCEEDS FROM SALES OF FARM PRODUCE	5,000,000.00	-	-	0.0%	5,000,000.00
12020612	PROCEEDS FROM MEDICAMENTS	100,000,000.00	-	-	0.0%	100,000,000.00
12020616	SALES OF SEED FROM NURSERIES	10,000,000.00	-	-	0.0%	10,000,000.00
12020618	SALES OF TOURISM GUIDE	500,000.00	-	-	0.0%	500,000.00
12020620	SALES OF VEHICLE NEW PLATE NUMBER	25,000,000.00	2,386,500.00	33,135,000.00	132.5%	- 8,135,000.00
12020623	SEEDS MULTIPLICATION SALES	15,000,000.00	-	-	0.0%	15,000,000.00
12020626	SALES OF ADMISSION FORMS GENERAL	34,000,000.00	9,978,358.03	9,978,358.03	29.3%	24,021,641.97
12020627	SALES OF DRUGS	15,500,000.00	-	102,977,876.50	664.4%	- 87,477,876.50
12020628	SALES OF BUDGET BOOKS	-	25,580.75	112,161.74		- 112,161.74
12020630	SALES OF BROADCASTING AIRTIME	65,000,000.00	-	16,737,055.50	25.7%	48,262,944.50
12020634	SALES OF COTTON MARKET MATERIALS	1,000,000.00	-	-	0.0%	1,000,000.00
12020639	SALES OF FERTILIZER	5,000,000.00	62,251,671.61	62,347,019.61	1246.9%	- 57,347,019.61
12020640	SALES OF CONTRACT AGREEMENT FORMS	70,500,000.00	-	-	0.0%	70,500,000.00
12020641	SALES OF FORMS - OTHER INSTITUTIONS	300,000.00	-	-	0.0%	300,000.00
12020642	SALES OF FORMS - JSC	300,000.00	-	-	0.0%	300,000.00
12020643	SALES OF APPLICATION FORMS - CSC	1,000,000.00	107,320.00	107,320.00	10.7%	892,680.00
12020648	SALES OF COMMERCIAL & INDUSTIAL PROMOTIONS	20,000,000.00	-	-	0.0%	20,000,000.00
12020653	SALES OF F0RMS NATIONAL DRIVING LICENCES	3,000,000.00	70,910.00	126,350.00	4.2%	2,873,650.00
12020658	SALES OF APER FORM	1,700,000.00	213,791.12	459,987.12	27.1%	1,240,012.88
12020660	SALES OF TRANSFER OF SERVICE FORM	100,000.00	-	42,552.00	42.6%	57,448.00
12020661	SALES OF CAFE'S AIRTIME	200,000.00	-	11,229.00	5.6%	188,771.00
12020662	SALES OF HOUSE APPLICATION FORM	10,000,000.00	206,842.50	354,842.50	3.5%	9,645,157.50
12020663	PROCEED FROM SALES OF COMFISCATED/FORFITED UNCLAIM ITEMS	20,000,000.00	-	-	0.0%	20,000,000.00
12020665	SALES OF PROOF OF OWNERSHIP CERTIFICATE	5,000,000.00	839,800.00	2,770,250.00	55.4%	2,229,750.00
12020666	SALES OF FORM AND ICT TRAINNING	100,000.00	-	-	0.0%	100,000.00
12020667	PROCEED FROM SALES OF MOTOR VEHICLE STICKERS	20,000,000.00	-	-	0.0%	20,000,000.00
12020668	SALES OF MOTORCYCLE (KABU-KABU) DAILY TICKETING	20,000,000.00	6,730,972.03	20,469,348.00	102.3%	- 469,348.00
12020670	SALES OF KURKURA DAILY TICKETING	10,000,000.00	-	-	0.0%	10,000,000.00
120207	**EARNINGS -GENERAL**	**337,750,000.00**	**232,687,868.86**	**553,310,740.63**	**163.8%**	**- 215,560,740.63**
12020701	EARNINGS FROM CONSULTANCY SERVICES	400,000.00	-	-	0.0%	400,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	20,650,000.00	296,500.00	592,000.00	2.9%	20,058,000.00
12020705	EARNINGS FROM THE USE OF GOVERNMENT HALLS	6,000,000.00	-	-	0.0%	6,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	153,250,000.00	83,626,599.51	240,926,975.34	157.2%	- 87,676,975.34
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	2,000,000.00	-	-	0.0%	2,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50,650,000.00	30,076,452.50	166,687,982.75	329.1%	- 116,037,982.75
12020713	EARNINGS FROM QUARRY CRUSHING PLANT	500,000.00	-	-	0.0%	500,000.00
12020715	OTHER EARNINGS	60,000,000.00	13,951,829.54	18,946,020.69	31.6%	41,053,979.31
12020716	EARNINGS FROM VIEWING CENTRES, HERBAL MEDICINES SELLERS	100,000.00	-	-	0.0%	100,000.00
12020717	EARNINGS FROM DOWNLOADERS, PLAY STATIONS, MUSICIANS	100,000.00	-	-	0.0%	100,000.00
12020718	EARNINGS FROM FILM'S PRODUCERS,	100,000.00	-	-	0.0%	100,000.00
12020721	EARNING FROM INDUSTRIAL ESTATE	5,000,000.00	-	-	0.0%	5,000,000.00
12020722	EARNING FROM STREET NAMING	35,000,000.00	-	2,660,688.44	7.6%	32,339,311.56
12020724	EARNING FROM REGISTRATION OF ENVIRONMENTAL FACILITIES	500,000.00	-	-	0.0%	500,000.00
12020725	EARNING FROM MARKET ACTIVITIES	3,500,000.00	-	-	0.0%	3,500,000.00
12020726	EARNING FROM PUBLIC SUBSIDISED BUS SERVICE	-	23,587,570.81	41,475,719.41		- 41,475,719.41
12020727	EARNING FROM LOADING/OFFLOADING FOR INTERNATIONAL AIRPORT ACTIVITIES	-	81,148,916.50	82,021,354.00		- 82,021,354.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**222,300,000.00**	**37,615,009.61**	**261,410,731.10**	**117.6%**	**- 39,110,731.10**
12020801	RENT ON GOVERNMENT QUARTERS	220,000,000.00	37,615,009.61	261,410,731.10	118.8%	- 41,410,731.10
12020804	RENT ON CONFERENCE CENTRES	1,000,000.00	-	-	0.0%	1,000,000.00
12020806	RENT OF PRODUCE STORES	1,300,000.00	-	-	0.0%	1,300,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**43,250,000.00**	**-**	**-**	**0.0%**	**43,250,000.00**
12020901	RENT ON GOVERNMENT LAND	10,000,000.00	-	-	0.0%	10,000,000.00
12020902	RENT ON OIL PLOT & AERODROMES	100,000.00	-	-	0.0%	100,000.00
12020904	RENTS OF PLOTS & SITES SERVICES	400,000.00	-	-	0.0%	400,000.00
12020905	LEASE RENTAL	2,500,000.00	-	-	0.0%	2,500,000.00
12020906	RENTS ON GOVERNMENT PROPERTIES	250,000.00	-	-	0.0%	250,000.00
12020908	LEASING OF LAND FOR MINING PURPOSES	30,000,000.00	-	-	0.0%	30,000,000.00

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120210	**REPAYMENTS/REFUNDS - GENERAL**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
12021006	REFUNDS	50,000,000.00	-	-	0.0%	50,000,000.00
120211	**INVESTMENT INCOME**	**66,000,000.00**	**-**	**96,686,374.95**	**146.5%**	**- 30,686,374.95**
12021101	OPERATING SURPLUS	1,000,000.00	-	-	0.0%	1,000,000.00
12021102	DIVIDEND RECEIVED	5,000,000.00	-	-	0.0%	5,000,000.00
12021103	OTHER INVESTMENT INCOME	60,000,000.00	-	96,686,374.95	161.1%	- 36,686,374.95
120212	**INTEREST EARNED**	**10,000,000.00**	**136,266,191.78**	**998,254,060.79**	**9982.5%**	**- 988,254,060.79**
12021208	BANK INTEREST	10,000,000.00	494,219.35	796,035.90	8.0%	9,203,964.10
12021210	INTEREST ON BANK DEPOSIT	-	135,771,972.43	997,458,024.89		- 997,458,024.89
120213	**RE-IMBURSEMENT GENERAL**	**535,000,000.00**	**28,366,557.64**	**75,751,046.78**	**14.2%**	**459,248,953.22**
12021311	RE-IMBURSEMENT FROM SALES OF COTTON SEEDS	5,000,000.00	-	-	0.0%	5,000,000.00
12021312	RE-IMBURSEMENT OF CONSTRUCTION OF MARKET	530,000,000.00	28,366,557.64	75,751,046.78	14.3%	454,248,953.22
13	***AID AND GRANTS***	***138,300,000,000.00***	***3,626,928,785.99***	***9,180,494,682.17***	***6.6%***	***129,119,505,317.83***
1302	**Grants**	***138,300,000,000.00***	***3,626,928,785.99***	***9,180,494,682.17***	***6.6%***	***129,119,505,317.83***
130201	**DOMESTIC GRANTS**	**123,675,950,000.00**	**3,542,400,125.99**	**8,504,767,079.09**	**6.9%**	**115,171,182,920.91**
13020101	CURRENT GRANTS FROM FGN	2,500,000,000.00	76,592,583.00	617,093,385.20	24.7%	1,882,906,614.80
13020102	CAPITAL GRANTS FROM FGN	36,396,589,000.00	150,591,064.56	1,021,793,392.21	2.8%	35,374,795,607.79
13020104	CAPITAL GRANTS FROM LGAS	67,379,361,000.00	3,315,216,478.43	6,865,880,301.68	10.2%	60,513,480,698.32
13020106	CAPITAL GRANTS FROM OTHER SOURCES	17,400,000,000.00	-	-	0.0%	17,400,000,000.00
130202	**FOREIGN GRANTS**	**14,624,050,000.00**	**84,528,660.00**	**675,727,603.08**	**4.6%**	**13,948,322,396.92**
13020201	CURRENT FOREIGN GRANTS	-	-	591,198,943.08		- 591,198,943.08
13020202	CAPITAL FOREIGN GRANTS	14,624,050,000.00	84,528,660.00	84,528,660.00	0.6%	14,539,521,340.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***368,319,700,000.00***	***65,750,006,875.00***	***73,687,898,038.14***	***20.0%***	***294,631,801,961.86***
1402	**OTHER CAPITAL RECEIPTS**	***200,000,000.00***	**-**	***354,591.00***	***0.2%***	***199,645,409.00***
140201	**OTHER CAPITAL RECEIPTS**	**200,000,000.00**	**-**	**354,591.00**	**0.2%**	**199,645,409.00**
14020106	Sales of Government Buildings	200,000,000.00	-	354,591.00	0.2%	199,645,409.00
1403	**LOANS/ BORROWINGS RECEIPT**	***368,119,700,000.00***	***65,750,006,875.00***	***73,687,543,447.14***	***20.0%***	***294,432,156,552.86***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**46,787,700,000.00**	**63,000,000,000.00**	**63,000,000,000.00**	**134.7%**	**- 16,212,300,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	46,787,700,000.00	63,000,000,000.00	63,000,000,000.00	134.7%	- 16,212,300,000.00
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**321,332,000,000.00**	**2,750,006,875.00**	**10,687,543,447.14**	**3.3%**	**310,644,456,552.86**
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	321,332,000,000.00	2,750,006,875.00	10,687,543,447.14	3.3%	310,644,456,552.86

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***871,337,000,000.00***	***147,328,070,215.99***	***298,613,296,605.53***	***34.3%***	***572,723,703,394.48***
010000000000	**ADMINISTRATIVE SECTOR**	**131,156,973,819.43**	**34,253,404,082.69**	**68,657,542,002.64**	**52.3%**	**62,499,431,816.79**
011100000000	**GOVERNMENT HOUSE ADMINISTRATION**	**20,997,164,355.25**	**3,804,681,115.43**	**11,604,651,093.12**	**55.3%**	**9,392,513,262.13**
011100100100	GOVERNMENT HOUSE ADMINISTRATION	5,268,938,634.69	2,836,884,743.75	6,111,898,480.25	116.0%	- 842,959,845.56
011100100200	OFFICE OF THE DEPUTY GOVERNOR	1,008,826,696.01	424,834,889.57	683,329,277.83	67.7%	325,497,418.18
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	5,020,000,000.00	73,870,000.00	3,026,640,079.00	60.3%	1,993,359,921.00
011100100500	OFFICE OF THE CHIEF OF STAFF	1,104,300,000.00	17,000,420.00	57,000,420.00	5.2%	1,047,299,580.00
011100100600	PRINCIPAL PRIVATE SECRETARY - PPS	403,100,000.00	92,331,833.24	186,588,529.12	46.3%	216,511,470.88
011100101000	MEDIA AND COMMUNICATION UNIT	644,933,613.92	227,935,179.86	512,612,152.11	79.5%	132,321,461.81
011101000100	BUREAU OF PUBLIC PROCUREMENT	443,081,644.49	12,662,972.71	22,943,487.02	5.2%	420,138,157.47
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	1,069,814,848.79	4,704,788.72	12,949,260.34	1.2%	1,056,865,588.45
011100200200	INTER- COMMUNITY RELATIONS	38,088,143.44	880,862.85	4,181,653.63	11.0%	33,906,489.81
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	1,082,327,940.00	3,346,718.58	88,713,121.03	8.2%	993,614,818.97
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	223,100,000.00	79,250,070.00	198,030,245.75	88.8%	25,069,754.25
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	1,715,100,000.00	7,211,617.85	7,211,617.85	0.4%	1,707,888,382.15
011101600100	ECONOMIC AND FINANCE MATTERS	473,700,000.00	-	-	0.0%	473,700,000.00
011101900100	SPECIAL DUTIES	1,403,837,665.41	906,064.62	454,693,193.86	32.4%	949,144,471.55
011102100500	DOMESTIC AFFAIRS UNIT	555,000,000.00	-	160,000,000.00	28.8%	395,000,000.00
011105500100	INFRASTRUCTURE AND URBAN RENEWAL	64,200,000.00	-	-	0.0%	64,200,000.00
011110100100	PROJECTS IMPLEMENTATION UNIT	194,365,168.51	15,099,924.55	56,798,109.75	29.2%	137,567,058.76
011113200100	MULTILATERAL & DONOR AGENCIES	284,450,000.00	7,761,029.13	21,061,465.58	7.4%	263,388,534.42
011200000000	**STATE ASSEMBLY**	**6,317,277,409.96**	**523,995,498.03**	**1,295,716,838.09**	**20.5%**	**5,021,560,571.87**
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	6,137,913,946.19	507,908,732.55	1,245,118,549.75	20.3%	4,892,795,396.44
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	108,713,463.76	16,086,765.48	49,627,141.84	45.6%	59,086,321.92
011200500100	ZAMFARA STATE LEGISLATIVE MATTERS	70,650,000.00	-	971,146.50	1.4%	69,678,853.50
012300000000	**MINISTRY OF INFORMATION AND CULTURE**	**5,850,414,209.56**	**2,251,466,134.38**	**5,510,781,562.01**	**94.2%**	**339,632,647.55**
012300100100	MINISTRY OF INFORMATION AND CULTURE	4,822,250,861.10	2,130,323,585.16	5,163,511,405.11	107.1%	- 341,260,544.01
012300200100	COUNCIL FOR ARTS AND CULTURE	311,225,635.36	16,923,754.56	46,269,883.48	14.9%	264,955,751.88
012300300100	ZAMFARA STATE RADIO AM	167,307,239.81	42,998,756.60	114,491,063.59	68.4%	52,816,176.22
012300400100	MEDIA CORPORATION	226,550,000.00	22,802,229.05	50,850,854.00	22.4%	175,699,146.00
012300500100	HISTORY BUREAU	18,602,894.81	920,912.30	5,421,210.55	29.1%	13,181,684.26
012301000100	CENSORSHIP BOARD	122,946,599.78	20,914,938.05	63,958,948.46	52.0%	58,987,651.32
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERTMENT PRI	181,530,978.70	16,581,958.66	66,278,196.82	36.5%	115,252,781.88
012400000000	**MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**	**23,228,927,513.04**	**529,395,470.09**	**2,473,033,318.50**	**10.6%**	**20,755,894,194.54**
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	23,228,927,513.04	529,395,470.09	2,473,033,318.50	10.6%	20,755,894,194.54
012500000000	**HEAD OF CIVIL SERVICE**	**10,570,393,319.27**	**3,877,637,573.36**	**9,620,406,756.75**	**91.0%**	**949,986,562.52**
012500100100	PUBLIC SERVICE OFFICE	2,287,965,743.04	514,866,039.38	873,755,975.35	38.2%	1,414,209,767.69
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	741,128,629.93	156,809,956.41	509,502,126.36	68.7%	231,626,503.57
012500700100	DIRECTORATE OF LABOUR MATTERS	7,823,602.28	2,035,018.11	6,105,054.33	78.0%	1,718,547.95
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	7,533,475,344.02	3,203,926,559.46	8,231,043,600.71	109.3%	- 697,568,256.69
014000000000	**AUDITOR GENERAL**	**375,853,804.08**	**77,421,917.57**	**219,936,350.14**	**58.5%**	**155,917,453.94**
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	237,767,402.91	55,527,395.18	153,937,249.21	64.7%	83,830,153.70
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	138,086,401.18	21,894,522.39	65,999,100.93	47.8%	72,087,300.25

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014700000000	**CIVIL SERVICE COMMISSION**	**352,531,569.95**	**72,195,002.21**	**103,321,099.09**	**29.3%**	**249,210,470.86**
014700100100	CIVIL SERVICE COMMISSION	352,531,569.95	72,195,002.21	103,321,099.09	29.3%	249,210,470.86
014800000000	**ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION**	**367,582,249.17**	**35,993,821.95**	**79,712,595.63**	**21.7%**	**287,869,653.54**
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	367,582,249.17	35,993,821.95	79,712,595.63	21.7%	287,869,653.54
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**67,069,342.18**	**208,499,121.76**	**486,067,956.13**	**724.7%**	**- 418,998,613.95**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	67,069,342.18	208,499,121.76	486,067,956.13	724.7%	- 418,998,613.95
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**52,622,463,570.01**	**20,640,206,577.23**	**30,102,783,553.57**	**57.2%**	**22,519,680,016.44**
016100100100	CABINET AFFAIRS	8,352,273,586.87	11,803,827,227.43	13,361,952,589.73	160.0%	- 5,009,679,002.86
016100100200	GENERAL SERVICES	38,210,737,557.82	6,906,800,717.58	12,355,256,454.69	32.3%	25,855,481,103.13
016100100300	STATE EXECUTIVE COUNCIL SECRETARIAT	48,000,000.00	-	-	0.0%	48,000,000.00
016100200100	LIAISON OFFICE ABUJA	8,637,344.60	2,054,294.34	6,162,883.02	71.4%	2,474,461.58
016100400100	HISBAH COMMISSION	493,919,732.25	104,337,469.97	294,676,239.95	59.7%	199,243,492.30
016101000100	QUOTA SYSTEM AND RECRUITMENT	67,350,000.00	-	-	0.0%	67,350,000.00
016101100100	HUMAN CAPITAL DEVELOPMENT	69,350,000.00	11,780,726.25	23,471,277.00	33.8%	45,878,723.00
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	2,804,517,707.54	548,994,633.61	910,727,191.01	32.5%	1,893,790,516.53
016102200100	ZAMFARA STATE MADE IN NIGERIA SPECIAL PROJECT	-	-	4,000,000.00		- 4,000,000.00
016103300100	ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	59,400,000.00	3,990,375.20	5,589,862.25	9.4%	53,810,137.75
016103800100	HAJJ COMMISSION	1,602,858,287.95	1,235,834,753.26	3,069,705,340.52	191.5%	- 1,466,847,052.57
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	17,904,816.85	3,503,544.94	11,040,634.82	61.7%	6,864,182.03
016105300100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	820,450,000.00	-	16,000,000.00	2.0%	804,450,000.00
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	67,064,536.11	19,082,834.65	44,201,080.58	65.9%	22,863,455.53
016800000000	**MINISTRY FOR RELIGIOUS AFFAIRS**	**10,407,296,476.98**	**2,231,911,850.68**	**7,161,130,879.61**	**68.8%**	**3,246,165,597.37**
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	5,987,195,842.79	1,701,348,601.12	3,072,255,294.75	51.3%	2,914,940,548.04
016800200100	ULAMA CONSULTATIVE COUNCIL	32,000,000.00	26,969,295.76	45,219,295.76	141.3%	- 13,219,295.76
016800700100	ZAKKAT AND ENDOWMENT BOARD	4,076,050,634.19	497,007,782.55	3,998,045,014.10	98.1%	78,005,620.09
016800800100	DIRECTORATE OF RELIGIOUS MATTERS	312,050,000.00	6,586,171.25	45,611,275.00	14.6%	266,438,725.00
020000000000	**ECONOMIC SECTOR**	**501,714,865,536.05**	**88,779,182,200.67**	**175,347,012,291.50**	**34.9%**	**326,367,853,244.56**
021500000000	**MINISTRY OF AGRICULTURE**	**86,089,183,214.27**	**6,878,462,346.24**	**10,783,124,082.02**	**12.5%**	**75,306,059,132.25**
021500100100	MINISTRY OF AGRICULTURE	80,254,536,413.63	6,678,316,827.37	10,267,453,736.99	12.8%	69,987,082,676.64
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	463,195,133.28	90,472,258.49	274,986,734.78	59.4%	188,208,398.50
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	176,586,581.19	27,528,646.52	87,838,685.64	49.7%	88,747,895.55
021510200200	ZAMFARA STATE IFAD – CAPS	19,400,000.00	655,417.30	2,656,667.02	13.7%	16,743,332.98
021510201000	ZAMFARA STATE LIVESTOCK DEVELOPMENT AGENCY	7,275,558.35	17,307,289.36	20,466,358.60	281.3%	- 13,190,800.25
021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	5,007,220,000.00	33,500,824.25	34,000,976.00	0.7%	4,973,219,024.00
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	160,969,527.82	30,681,082.95	95,720,922.99	59.5%	65,248,604.83
022000000000	**MINISRY OF FINANCE**	**41,922,296,850.76**	**5,508,008,505.98**	**16,309,955,035.08**	**38.9%**	**25,612,341,815.68**
022000100100	MINISTRY OF FINANCE	19,674,973,430.65	1,916,548,529.56	5,550,146,633.53	28.2%	14,124,826,797.12
022000100200	BOARD OF SURVEY	10,050,000.00	5,534,181.50	9,176,738.50	91.3%	873,261.50
022000100300	STORE CONTROL UNIT	19,550,000.00	-	1,057,103.75	5.4%	18,492,896.25
022000200100	DEBT MANAGEMENT OFFICE	13,094,900,000.00	2,179,235,710.29	7,952,665,477.81	60.7%	5,142,234,522.19
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	857,600,000.00	-	-	0.0%	857,600,000.00
022000700300	PROJECT FINANCE MANAGEMENT UNIT	7,050,000.00	-	4,953,967.89	70.3%	2,096,032.11
022000800100	BOARD OF INTERNAL REVENUE	8,258,173,420.11	1,406,690,084.63	2,791,955,113.60	33.8%	5,466,218,306.51
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**63,103,998,842.49**	**1,122,205,740.24**	**3,253,353,218.07**	**5.2%**	**59,850,645,624.42**
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	62,731,453,524.56	1,085,378,987.20	3,139,146,932.99	5.0%	59,592,306,591.57
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	44,028,437.95	6,225,863.50	20,310,390.77	46.1%	23,718,047.18
022200300100	AMUSEMENT PARK	19,867,504.42	4,861,367.28	14,882,423.27	74.9%	4,985,081.15
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	74,754,108.31	19,527,756.13	60,899,657.65	81.5%	13,854,450.66
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	185,031,021.75	1,979,687.01	9,439,061.03	5.1%	175,591,960.72
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	48,864,245.50	4,232,079.12	8,674,752.36	17.8%	40,189,493.14
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**195,583,302,874.72**	**66,945,722,304.55**	**124,078,931,592.76**	**63.4%**	**71,504,371,281.96**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	160,301,571,984.38	54,829,132,268.57	107,635,264,714.49	67.1%	52,666,307,269.89
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	7,174,588,608.72	8,155,792,135.40	10,387,285,092.40	144.8%	- 3,212,696,483.68
023400400100	ZAMFARA ROADS AGENCY (ZARA)	310,450,312.82	463,673.94	1,468,320.46	0.5%	308,981,992.36
023400500100	ZAMFARA STATE TRANSPORT COMPANY	60,100,000.00	-	-	0.0%	60,100,000.00

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Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	197,646,664.80	58,175,168.52	164,355,752.80	83.2%	33,290,912.00
023400700100	ZAMFARA STATE FIRE SERVICE	1,667,560,080.98	168,962,127.25	452,725,706.22	27.1%	1,214,834,374.76
023400800100	VEHICLE INSPECTION OFFICE (VIO)	9,450,000.00	1,420,024.00	3,420,072.00	36.2%	6,029,928.00
023400900100	ZAMAFARA STATE RURAL ACCESS ROADS AUTHORITY (ZAMRARA)	-	1,000,906.25	1,000,906.25		- 1,000,906.25
023401100100	GUSAU INTERNATIONAL AIRPORT	-	2,000,207.50	2,000,207.50		- 2,000,207.50
023410200100	ZAMAFARA STATE WATER CORPORATION	20,788,120,329.18	3,711,827,631.04	5,393,849,609.69	25.9%	15,394,270,719.49
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	3,895,652,298.05	14,063,752.44	28,741,344.81	0.7%	3,866,910,953.24
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	1,178,162,595.78	2,884,409.64	8,819,866.14	0.7%	1,169,342,729.64
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**82,032,607,124.54**	**7,150,701,275.55**	**15,381,505,160.39**	**18.8%**	**66,651,101,964.15**
023800100100	MINISTRY OF BUDGET AND PLANNING	81,810,193,936.06	7,132,119,801.46	15,323,384,542.47	18.7%	66,486,809,393.59
023800100800	ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)	36,050,000.00	-	2,000,038.70	5.5%	34,049,961.30
023800300100	SUSTAINABLE DEVELOPMENT GOALS	88,100,000.00	1,950,853.65	1,950,853.65	2.2%	86,149,146.35
023800400100	STATE BUREAU OF STATISTICS	98,263,188.48	16,630,620.44	54,169,725.57	55.1%	44,093,462.91
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT**	**32,983,476,629.28**	**1,174,082,028.11**	**5,540,143,203.18**	**16.8%**	**27,443,333,426.10**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	29,073,296,497.02	1,022,309,299.05	4,371,038,584.07	15.0%	24,702,257,912.95
025300200100	OFFICE OF THE SURVEYOR GENERAL	1,056,250,000.00	5,618,508.30	14,584,841.70	1.4%	1,041,665,158.30
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	1,266,951,070.86	129,734,637.49	196,325,669.75	15.5%	1,070,625,401.11
025301000100	HOUSING CORPORATION	1,304,588,281.07	2,672,203.78	6,550,643.76	0.5%	1,298,037,637.31
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	282,390,780.33	13,747,379.49	951,643,463.90	337.0%	- 669,252,683.57
030000000000	**LAW AND JUSTICE SECTOR**	**9,300,875,115.29**	**1,239,327,743.46**	**3,134,504,943.27**	**33.7%**	**6,166,370,172.02**
031800000000	**JUDICIARY**	**6,627,030,955.19**	**621,594,638.50**	**1,657,248,227.51**	**25.0%**	**4,969,782,727.68**
031800400100	HIGH COURT OF JUSTICE	2,864,243,876.20	221,501,547.63	586,379,978.05	20.5%	2,277,863,898.15
031800600100	SHARI'AH COURT OF APPEAL	3,550,003,800.23	374,589,483.82	991,467,071.60	27.9%	2,558,536,728.63
031801100100	JUDICIAL SERVICE COMMISSION	212,783,278.75	25,503,607.05	79,401,177.86	37.3%	133,382,100.89
032600000000	**MINISTRY OF JUSTICE**	**2,673,844,160.11**	**617,733,104.96**	**1,477,256,715.76**	**55.2%**	**1,196,587,444.35**
032600100100	MINISTRY OF JUSTICE	2,299,875,671.58	593,897,832.30	1,383,893,274.23	60.2%	915,982,397.35
032600200100	LAW REFORM COMMISSION	17,619,793.75	426,344.97	1,279,034.91	7.3%	16,340,758.84
032600600100	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS	48,550,000.00	1,500,000.00	19,725,089.75	40.6%	28,824,910.25
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	307,798,694.77	21,908,927.69	72,359,316.87	23.5%	235,439,377.90
050000000000	**SOCIAL SECTOR**	**229,164,285,529.22**	**23,056,156,189.17**	**51,474,237,368.12**	**22.5%**	**177,690,048,161.10**
051300000000	**MINISTRY OF YOUTH AND SPORTS DEVELOPMENT**	**19,083,789,700.92**	**53,318,937.28**	**712,551,865.26**	**3.7%**	**18,371,237,835.66**
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	18,592,054,483.65	13,954,320.76	463,035,470.59	2.5%	18,129,019,013.06
051300200100	SPORTS COUNCIL	261,685,217.28	35,943,786.02	88,654,582.42	33.9%	173,030,634.86
051300300100	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION	230,050,000.00	3,420,830.50	160,861,812.25	69.9%	69,188,187.75
051400000000	**MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT**	**4,454,574,522.44**	**2,081,259,582.44**	**2,374,392,473.38**	**53.3%**	**2,080,182,049.06**
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	4,449,274,522.44	2,081,259,582.44	2,374,392,473.38	53.4%	2,074,882,049.06
051400700100	MENTAL HOME	5,300,000.00	-	-	0.0%	5,300,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**	**65,383,382,297.93**	**4,563,650,812.18**	**15,561,068,620.71**	**23.8%**	**49,822,313,677.22**
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	47,394,535,944.96	1,367,532,179.61	5,805,966,744.89	12.3%	41,588,569,200.07
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,600,883,678.78	375,867,502.15	1,135,461,019.89	70.9%	465,422,658.89
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	630,698,100.95	122,041,272.44	386,748,034.39	61.3%	243,950,066.56
051700400100	QUALITY ASSURANCE AUTHORITY	114,050,000.00	2,292,515.59	4,912,515.59	4.3%	109,137,484.41
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	4,719,705,923.55	903,854,176.11	2,751,900,311.66	58.3%	1,967,805,611.89
051700800100	LIBRARY BOARD	48,937,815.93	3,664,930.57	8,711,062.74	17.8%	40,226,753.19
051701000100	AGENCY FOR MASS EDUCATION BOARD	309,976,814.96	65,205,063.26	198,127,102.03	63.9%	111,849,712.93
051701100100	AGENCY FOR NOMADIC EDUCATION	145,808,210.85	29,641,722.99	92,787,737.83	63.6%	53,020,473.02
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	1,132,915,637.46	207,651,177.73	618,380,105.25	54.6%	514,535,532.21
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	1,065,252,627.76	263,601,870.43	695,033,377.44	65.2%	370,219,250.32
051705400100	TEACHERS SERVICE BOARD	3,723,243,849.38	924,893,977.27	2,733,316,574.24	73.4%	989,927,275.14
051705600100	SCHOLARSHIP BOARD	2,869,990,262.00	1,779,555.77	178,414,901.06	6.2%	2,691,575,360.94
051706400100	COLLEGE OF EDUCATION, MARU	885,933,343.47	156,159,041.35	513,760,708.79	58.0%	372,172,634.68
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	741,450,087.88	139,465,826.91	437,548,424.91	59.0%	303,901,662.97
052100000000	**MINISTRY OF HEALTH**	**87,459,664,089.67**	**13,618,259,288.66**	**26,678,306,454.12**	**30.5%**	**60,781,357,635.55**
052100100100	MINISTRY OF HEALTH	77,164,151,691.04	10,765,539,629.02	18,832,655,761.50	24.4%	58,331,495,929.54
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	507,500,000.00	914,363,601.00	1,206,343,894.01	237.7%	- 698,843,894.01
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	494,359,934.93	152,788,025.58	688,278,660.22	139.2%	- 193,918,725.29
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	5,798,672,709.77	1,212,700,686.47	3,818,784,511.46	65.9%	1,979,888,198.31

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	224,745,206.18	35,683,797.62	107,382,546.40	47.8%	117,362,659.78
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	1,648,770,042.78	335,719,976.24	1,007,199,263.32	61.1%	641,570,779.46
052110200500	VVF HOSPITAL (FARIDA)	21,050,000.00	2,346,725.65	4,542,829.40	21.6%	16,507,170.60
052110200700	GENERAL HOSPITAL GUSAU	68,650,000.00	6,772,720.65	6,772,720.65	9.9%	61,877,279.35
052110200800	GENERAL HOSPITAL TALATA MAFARA	25,000,000.00	2,901,500.00	3,401,673.27	13.6%	21,598,326.73
052110200900	GENERAL HOSPITAL GUMMI	17,600,000.00	845,000.00	2,674,071.50	15.2%	14,925,928.50
052110201000	GENERAL HOSPITAL K/NAMODA	12,600,000.00	4,219,705.60	4,719,809.35	37.5%	7,880,190.65
052110201100	GENERAL HOSPITAL ANKA	13,600,000.00	-	-	0.0%	13,600,000.00
052110201200	GENERAL HOSPITAL TSAFE	14,550,000.00	1,170,464.00	1,387,512.00	9.5%	13,162,488.00
052110201300	GENERAL HOSPITAL BAKURA	10,600,000.00	2,300,455.60	2,300,455.60	21.7%	8,299,544.40
052110201400	GENERAL HOSPITAL BUKKUYUM	12,600,000.00	-	-	0.0%	12,600,000.00
052110201500	GENERAL HOSPITAL MARADUN	11,600,000.00	-	400,000.00	3.4%	11,200,000.00
052110201600	GENERAL HOSPITAL SHIKAFI	10,600,000.00	600,226.00	1,200,276.00	11.3%	9,399,724.00
052110201700	GENERAL HOSPITAL DANSAUDAU	12,100,000.00	1,868,298.85	2,068,298.85	17.1%	10,031,701.15
052110201800	GENERAL HOSPITAL ZURMI	12,100,000.00	1,400,000.00	1,600,000.00	13.2%	10,500,000.00
052110201900	GENERAL HOSPITAL BUNGUDU	15,600,000.00	-	-	0.0%	15,600,000.00
052110202000	GENERAL HOSPITAL MADA	11,100,000.00	1,250,457.50	1,450,507.50	13.1%	9,649,492.50
052110202100	GENERAL HOSPITAL B/MAGAJI	11,100,000.00	1,400,121.50	1,600,121.50	14.4%	9,499,878.50
052110202200	GENERAL HOSPITAL KAGARA	11,100,000.00	900,570.50	1,100,869.00	9.9%	9,999,131.00
052110202300	GENERAL HOSPITAL MARU	11,100,000.00	201,288.25	201,288.25	1.8%	10,898,711.75
052110202400	GENERAL HOSPITAL MAGAMI	11,100,000.00	1,300,528.06	1,300,528.06	11.7%	9,799,471.94
052110202500	GENERAL HOSPITAL MORIKI	11,100,000.00	1,000,044.00	1,200,044.00	10.8%	9,899,956.00
052110202600	GENERAL HOSPITAL K/DAJI	12,600,000.00	-	-	0.0%	12,600,000.00
052110202700	GENERAL HOSPITAL NASAWARA BURKULLU	14,300,000.00	-	-	0.0%	14,300,000.00
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	468,527,417.74	69,801,009.36	227,463,312.50	48.5%	241,064,105.24
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	9,700,000.00	-	3,237,831.65	33.4%	6,462,168.35
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHOLONOGY, TSAFE	455,938,781.62	84,982,802.54	246,387,043.52	54.0%	209,551,738.10
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	335,548,305.61	16,201,654.67	502,652,624.61	149.8%	- 167,104,319.00
053500000000	**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES**	**22,751,745,254.95**	**2,284,830,539.25**	**4,582,071,852.42**	**20.1%**	**18,169,673,402.53**
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	21,400,815,489.46	2,000,185,748.96	3,839,143,550.01	17.9%	17,561,671,939.45
053500100200	FORESTRY III PROJECT	38,354,139.42	883,145.67	20,504,285.37	53.5%	17,849,854.05
053500200100	FOREST MANAGEMENT AGENCY	139,039,449.35	29,035,974.67	84,725,716.79	60.9%	54,313,732.56
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	1,122,486,176.72	250,729,109.77	633,701,740.07	56.5%	488,784,436.65
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	51,050,000.00	3,996,560.18	3,996,560.18	7.8%	47,053,439.82
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY**	**13,199,379,663.30**	**434,022,821.86**	**1,024,253,602.51**	**7.8%**	**12,175,126,060.79**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	13,189,706,843.05	431,599,383.01	1,016,983,285.96	7.7%	12,172,723,557.09
055100200100	COUNCIL OF CHIEFS	9,672,820.26	2,423,438.85	7,270,316.55	75.2%	2,402,503.71
055400000000	**HUMANITARIAN AND RELIEF MATTERS**	**16,831,750,000.00**	**20,814,207.50**	**541,592,499.72**	**3.2%**	**16,290,157,500.28**
055400100100	HUMANITARIAN AND RELIEF MATTERS	15,114,600,000.00	4,949,035.35	28,425,731.82	0.2%	15,086,174,268.18
055400200100	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	25,000,000.00	7,545,607.00	7,545,607.00	30.2%	17,454,393.00
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	614,050,000.00	7,032,144.50	497,249,144.95	81.0%	116,800,855.05
055400400100	ZAMFARA EMERGENCY MANAGEMENT AGENCY	28,150,000.00	-	4,084,278.70	14.5%	24,065,721.30
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	1,049,950,000.00	1,287,420.65	4,287,737.25	0.4%	1,045,662,262.75

Table 5: Personnel Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***48,008,900,000.00***	***13,884,436,307.07***	***38,177,488,578.54***	***79.5%***	***9,831,411,421.47***
010000000000	**ADMINISTRATIVE SECTOR**	**14,136,373,819.43**	**5,700,055,921.15**	**14,434,444,684.16**	**102.1%**	**- 298,070,864.73**
011100000000	**GOVERNMENT HOUSE ADMINISTRATION**	**308,464,355.25**	**73,086,164.95**	**230,626,663.99**	**74.8%**	**77,837,691.26**
011100100100	GOVERNMENT HOUSE ADMINISTRATION	140,838,634.69	33,695,510.97	103,544,150.37	73.5%	37,294,484.32
011100100200	OFFICE OF THE DEPUTY GOVERNOR	36,626,696.01	8,396,624.82	26,000,644.83	71.0%	10,626,051.18
011100101000	MEDIA AND COMMUNICATION UNIT	22,833,613.92	2,114,345.63	12,721,569.23	55.7%	10,112,044.69
011101000100	BUREAU OF PUBLIC PROCUREMENT	2,281,644.49	8,430,506.21	14,208,709.57	622.7%	- 11,927,065.08
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	9,764,848.79	2,392,788.72	7,178,366.16	73.5%	2,586,482.63
011100200200	INTER- COMMUNITY RELATIONS	4,638,143.44	880,862.85	3,174,459.69	68.4%	1,463,683.75
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	37,227,940.00	3,346,718.58	21,646,559.53	58.1%	15,581,380.47
011101900100	SPECIAL DUTIES	3,787,665.41	906,064.62	2,718,193.86	71.8%	1,069,471.55
011110100100	PROJECTS IMPLEMENTATION UNIT	50,465,168.51	12,922,742.55	39,434,010.75	78.1%	11,031,157.76
011200000000	**STATE ASSEMBLY**	**515,877,409.96**	**84,976,321.01**	**260,338,685.11**	**50.5%**	**255,538,724.85**
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	450,513,946.19	71,342,910.92	218,961,007.24	48.6%	231,552,938.95
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	65,363,463.76	13,633,410.09	41,377,677.87	63.3%	23,985,785.89
012300000000	**MINISTRY OF INFORMATION AND CULTURE**	**488,414,209.56**	**114,568,255.12**	**347,126,284.46**	**71.1%**	**141,287,925.10**
012300100100	MINISTRY OF INFORMATION AND CULTURE	79,200,861.10	19,060,203.15	57,205,148.29	72.2%	21,995,712.81
012300200100	COUNCIL FOR ARTS AND CULTURE	57,675,635.36	14,091,486.36	42,274,459.08	73.3%	15,401,176.28
012300300100	ZAMFARA STATE RADIO AM	167,307,239.81	42,998,756.60	114,491,063.59	68.4%	52,816,176.22
012300500100	HISTORY BUREAU	6,852,894.81	920,912.30	3,920,063.30	57.2%	2,932,831.51
012301000100	CENSORSHIP BOARD	75,846,599.78	20,914,938.05	62,957,353.38	83.0%	12,889,246.40
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERTMENT	101,530,978.70	16,581,958.66	66,278,196.82	65.3%	35,252,781.88
012400000000	**MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**	**12,827,513.04**	**2,114,345.63**	**6,265,329.83**	**48.8%**	**6,562,183.21**
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	12,827,513.04	2,114,345.63	6,265,329.83	48.8%	6,562,183.21
012500000000	**HEAD OF CIVIL SERVICE**	**9,478,643,319.27**	**3,782,147,173.90**	**9,354,586,181.29**	**98.7%**	**124,057,137.98**
012500100100	PUBLIC SERVICE OFFICE	1,287,965,743.04	423,615,336.78	656,130,272.75	50.9%	631,835,470.29
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	658,028,629.93	152,570,259.55	465,152,429.50	70.7%	192,876,200.43
012500700100	DIRECTORATE OF LABOUR MATTERS	7,823,602.28	2,035,018.11	6,105,054.33	78.0%	1,718,547.95
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	7,524,825,344.02	3,203,926,559.46	8,227,198,424.71	109.3%	- 702,373,080.69
014000000000	**AUDITOR GENERAL**	**227,753,804.08**	**46,609,975.47**	**138,092,325.54**	**60.6%**	**89,661,478.54**
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	119,667,402.91	24,715,453.08	72,093,224.61	60.2%	47,574,178.30
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	108,086,401.18	21,894,522.39	65,999,100.93	61.1%	42,087,300.25
014700000000	**CIVIL SERVICE COMMISSION**	**81,181,569.95**	**16,340,535.72**	**47,466,632.60**	**58.5%**	**33,714,937.35**
014700100100	CIVIL SERVICE COMMISSION	81,181,569.95	16,340,535.72	47,466,632.60	58.5%	33,714,937.35
014800000000	**ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION**	**74,832,249.17**	**24,723,325.70**	**62,442,045.63**	**83.4%**	**12,390,203.54**
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	74,832,249.17	24,723,325.70	62,442,045.63	83.4%	12,390,203.54
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**5,569,342.18**	**1,153,369.67**	**3,651,847.55**	**65.6%**	**1,917,494.63**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	5,569,342.18	1,153,369.67	3,651,847.55	65.6%	1,917,494.63
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**1,972,213,570.01**	**737,314,413.80**	**1,781,384,357.70**	**90.3%**	**190,829,212.31**
016100100100	CABINET AFFAIRS	1,505,273,586.87	620,044,984.43	1,428,098,287.73	94.9%	77,175,299.14
016100100200	GENERAL SERVICES	16,737,557.82	4,772,877.73	11,825,614.75	70.7%	4,911,943.07
016100200100	LIAISON OFFICE ABUJA	8,637,344.60	2,054,294.34	6,162,883.02	71.4%	2,474,461.58
016100400100	HISBAH COMMISSION	368,819,732.25	91,967,282.47	278,306,022.45	75.5%	90,513,709.80

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	15,517,707.54	3,451,883.61	12,467,753.21	80.3%	3,049,954.33
016103800100	HAJJ COMMISSION	4,858,287.95	1,146,711.63	3,440,134.89	70.8%	1,418,153.06
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	5,804,816.85	1,543,544.94	4,630,634.82	79.8%	1,174,182.03
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	46,564,536.11	12,332,834.65	36,453,026.83	78.3%	10,111,509.28
016800000000	**MINISTRY FOR RELIGIOUS AFFAIRS**	**970,596,476.98**	**817,022,040.18**	**2,202,464,330.46**	**226.9%**	**- 1,231,867,853.48**
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	942,145,842.79	802,964,620.64	2,167,371,314.27	230.0%	- 1,225,225,471.48
016800200100	ULAMA CONSULTATIVE COUNCIL	-	8,625,000.00	14,375,000.00		- 14,375,000.00
016800700100	ZAKKAT AND ENDOWMENT BOARD	28,450,634.19	5,432,419.54	20,718,016.19	72.8%	7,732,618.00
020000000000	**ECONOMIC SECTOR**	**5,304,315,536.05**	**1,099,913,831.32**	**3,409,632,962.36**	**64.3%**	**1,894,682,573.70**
021500000000	**MINISTRY OF AGRICULTURE**	**2,106,213,214.27**	**435,491,801.67**	**1,391,717,185.99**	**66.1%**	**714,496,028.28**
021500100100	MINISTRY OF AGRICULTURE	1,353,836,413.63	271,193,272.75	916,395,406.53	67.7%	437,441,007.10
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	458,195,133.28	89,622,154.74	274,136,631.03	59.8%	184,058,502.25
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	161,986,581.19	27,528,646.52	87,838,685.64	54.2%	74,147,895.55
021510201000	ZAMFARA STATE LIVESTOCK DEVELOPMENT AGENCY	7,275,558.35	16,806,752.46	19,965,821.70	274.4%	- 12,690,263.35
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	124,919,527.82	30,340,975.20	93,380,641.09	74.8%	31,538,886.73
022000000000	**MINISRY OF FINANCE**	**1,198,271,850.76**	**205,641,893.84**	**607,431,280.25**	**50.7%**	**590,840,570.51**
022000100100	MINISTRY OF FINANCE	816,848,430.65	160,857,815.28	501,037,057.97	61.3%	315,811,372.68
022000800100	BOARD OF INTERNAL REVENUE	381,423,420.11	44,784,078.56	106,394,222.28	27.9%	275,029,197.83
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**226,448,842.49**	**58,635,897.74**	**180,354,039.39**	**79.6%**	**46,094,803.10**
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	77,903,524.56	23,819,887.20	73,106,818.24	93.8%	4,796,706.32
022200200100	COMMODITY, MARKETING AND DISTRIBUTION COMPANY	44,028,437.95	6,225,863.50	20,310,390.77	46.1%	23,718,047.18
022200300100	AMUSEMENT PARK	19,867,504.42	4,861,367.28	14,584,101.84	73.4%	5,283,402.58
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	67,004,108.31	19,527,756.13	59,749,657.65	89.2%	7,254,450.66
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	8,881,021.75	1,979,687.01	5,939,061.03	66.9%	2,941,960.72
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	8,764,245.50	2,221,336.62	6,664,009.86	76.0%	2,100,235.64
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**1,410,952,874.72**	**329,879,290.90**	**1,003,967,385.24**	**71.2%**	**406,985,489.48**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	303,371,984.38	71,101,056.73	219,638,794.73	72.4%	83,733,189.65
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	62,488,608.72	13,900,170.42	43,082,452.62	68.9%	19,406,156.10
023400400100	ZAMFARA ROADS AGENCY (ZARA)	10,450,312.82	463,673.94	1,468,320.46	14.1%	8,981,992.36
023400500100	ZAMFARA STATE TRANSPORT COMPANY	30,000,000.00	-	-	0.0%	30,000,000.00
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	197,646,664.80	53,255,189.95	159,435,774.23	80.7%	38,210,890.57
023400700100	ZAMFARA STATE FIRE SERVICE	554,660,080.98	140,876,295.50	424,639,874.47	76.6%	130,020,206.51
023410200100	ZAMAFARA STATE WATER CORPORATION	228,070,329.18	46,115,874.78	140,707,059.68	61.7%	87,363,269.50
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	6,102,298.05	1,282,619.94	6,175,242.91	101.2%	- 72,944.86
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	18,162,595.78	2,884,409.64	8,819,866.14	48.6%	9,342,729.64
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**172,452,124.54**	**34,200,324.31**	**106,486,098.35**	**61.7%**	**65,966,026.19**
023800100100	MINISTRY OF BUDGET AND PLANNING	92,238,936.06	17,569,703.87	57,210,682.84	62.0%	35,028,253.22
023800400100	STATE BUREAU OF STATISTICS	80,213,188.48	16,630,620.44	49,275,415.51	61.4%	30,937,772.97
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT**	**189,976,629.28**	**36,064,622.86**	**119,676,973.14**	**63.0%**	**70,299,656.14**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	80,246,497.02	16,372,547.90	56,664,530.50	70.6%	23,581,966.52
025300200100	OFFICE OF THE SURVEYOR GENERAL	20,000,000.00	5,618,508.30	13,109,852.70	65.5%	6,890,147.30
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	48,951,070.86	4,735,252.51	21,071,852.77	43.0%	27,879,218.09
025301000100	HOUSING CORPORATION	4,588,281.07	606,301.01	2,484,740.99	54.2%	2,103,540.08
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	36,190,780.33	8,732,013.14	26,345,996.18	72.8%	9,844,784.15
030000000000	**LAW AND JUSTICE SECTOR**	**3,289,225,115.29**	**559,427,906.06**	**1,682,505,923.14**	**51.2%**	**1,606,719,192.15**
031800000000	**JUDICIARY**	**2,894,980,955.19**	**472,884,456.14**	**1,427,017,172.44**	**49.3%**	**1,467,963,782.75**
031800400100	HIGH COURT OF JUSTICE	1,082,643,876.20	145,696,937.82	441,854,589.53	40.8%	640,789,286.67
031800600100	SHARI'AH COURT OF APPEAL	1,694,403,800.23	301,684,611.27	908,562,169.05	53.6%	785,841,631.18
031801100100	JUDICIAL SERVICE COMMISSION	117,933,278.75	25,502,907.05	76,600,413.86	65.0%	41,332,864.89
032600000000	**MINISTRY OF JUSTICE**	**394,244,160.11**	**86,543,449.92**	**255,488,750.70**	**64.8%**	**138,755,409.41**
032600100100	MINISTRY OF JUSTICE	306,875,671.58	68,353,160.68	200,772,169.96	65.4%	106,103,501.62
032600200100	LAW REFORM COMMISSION	3,069,793.75	426,344.97	1,279,034.91	41.7%	1,790,758.84
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	84,298,694.77	17,763,944.27	53,437,545.83	63.4%	30,861,148.94
050000000000	**SOCIAL SECTOR**	**25,278,985,529.22**	**6,525,038,648.54**	**18,650,905,008.88**	**73.8%**	**6,628,080,520.34**
051300000000	**MINISTRY OF YOUTH AND SPORTS DEVELOPMENT**	**273,639,700.92**	**44,665,362.78**	**305,130,528.31**	**111.5%**	**- 31,490,827.39**
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	171,454,483.65	8,721,576.76	248,036,945.89	144.7%	- 76,582,462.24
051300200100	SPORTS COUNCIL	102,185,217.28	35,943,786.02	57,093,582.42	55.9%	45,091,634.86
051400000000	**MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT**	**183,274,522.44**	**44,121,556.31**	**134,438,747.25**	**73.4%**	**48,835,775.19**
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	183,274,522.44	44,121,556.31	134,438,747.25	73.4%	48,835,775.19

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700000000	**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**	**14,961,882,297.93**	**3,492,500,771.18**	**10,639,635,887.82**	**71.1%**	**4,322,246,410.11**
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,802,235,944.96	364,533,053.01	1,302,845,443.19	72.3%	499,390,501.77
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	1,586,233,678.78	372,003,232.15	1,131,596,749.89	71.3%	454,636,928.89
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	530,248,100.95	122,041,272.44	368,365,254.39	69.5%	161,882,846.56
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	3,879,105,923.55	903,854,176.11	2,727,844,611.66	70.3%	1,151,261,311.89
051700800100	LIBRARY BOARD	10,787,815.93	2,476,380.57	7,522,512.74	69.7%	3,265,303.19
051701000100	AGENCY FOR MASS EDUCATION BOARD	281,476,814.96	65,205,063.26	197,377,102.03	70.1%	84,099,712.93
051701100100	AGENCY FOR NOMADIC EDUCATION	122,508,210.85	28,968,446.71	88,112,419.95	71.9%	34,395,790.90
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	826,315,637.46	190,176,355.51	575,319,233.03	69.6%	250,996,404.43
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	832,152,627.76	229,808,532.93	633,953,067.44	76.2%	198,199,560.32
051705400100	TEACHERS SERVICE BOARD	3,693,843,849.38	921,260,266.52	2,727,097,601.99	73.8%	966,746,247.39
051705600100	SCHOLARSHIP BOARD	3,990,262.00	679,555.77	2,038,667.31	51.1%	1,951,594.69
051706400100	COLLEGE OF EDUCATION, MARU	759,333,343.47	154,869,041.35	471,180,282.99	62.1%	288,153,060.48
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	633,650,087.88	136,625,394.85	406,382,941.21	64.1%	227,267,146.67
052100000000	**MINISTRY OF HEALTH**	**8,675,414,089.67**	**2,677,713,686.31**	**6,757,663,319.78**	**77.9%**	**1,917,750,769.89**
052100100100	MINISTRY OF HEALTH	227,201,691.04	59,355,705.04	180,326,028.52	79.4%	46,875,662.52
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	470,000,000.00	914,363,601.00	1,205,853,385.00	256.6%	- 735,853,385.00
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	153,559,934.93	31,590,525.58	95,922,954.43	62.5%	57,636,980.50
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	5,603,672,709.77	1,136,364,446.77	3,697,080,271.76	66.0%	1,906,592,438.01
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	160,745,206.18	35,683,797.62	107,382,546.40	66.8%	53,362,659.78
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	1,243,870,042.78	335,719,976.24	969,635,520.23	78.0%	274,234,522.55
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	346,327,417.74	69,801,009.36	211,603,201.20	61.1%	134,724,216.54
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHOLONOGY, TSAFE	393,038,781.62	78,632,970.03	240,037,211.01	61.1%	153,001,570.61
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	76,998,305.61	16,201,654.67	49,822,201.23	64.7%	27,176,104.38
053500000000	**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES**	**1,091,395,254.95**	**246,136,058.20**	**754,041,312.28**	**69.1%**	**337,353,942.67**
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	148,715,489.46	33,846,256.19	89,467,998.15	60.2%	59,247,491.31
053500100200	FORESTRY III PROJECT	38,354,139.42	883,145.67	20,504,285.37	53.5%	17,849,854.05
053500200100	FOREST MANAGEMENT AGENCY	119,439,449.35	25,027,482.82	80,717,224.94	67.6%	38,722,224.41
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	784,886,176.72	186,379,173.52	563,351,803.82	71.8%	221,534,372.90
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY**	**93,379,663.30**	**19,901,213.76**	**59,995,213.44**	**64.2%**	**33,384,449.86**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	83,706,843.05	17,477,774.91	52,724,896.89	63.0%	30,981,946.16
055100200100	COUNCIL OF CHIEFS	9,672,820.26	2,423,438.85	7,270,316.55	75.2%	2,402,503.71

Table 6: Overhead Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***75,922,070,000.00***	***13,236,014,394.04***	***31,932,077,530.17***	***42.1%***	***43,989,992,469.83***
010000000000	**ADMINISTRATIVE SECTOR**	**39,407,825,000.00**	**5,044,129,975.77**	**16,642,767,976.62**	**42.2%**	**22,765,057,023.38**
011100000000	**GOVERNMENT HOUSE ADMINISTRATION**	**13,314,425,000.00**	**1,330,762,265.93**	**6,163,914,369.48**	**46.3%**	**7,150,510,630.52**
011100100100	GOVERNMENT HOUSE ADMINISTRATION	1,778,100,000.00	532,010,109.48	1,265,152,253.48	71.2%	512,947,746.52
011100100200	OFFICE OF THE DEPUTY GOVERNOR	822,200,000.00	335,835,864.75	521,678,633.00	63.4%	300,521,367.00
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	4,820,000,000.00	73,870,000.00	2,817,490,079.00	58.5%	2,002,509,921.00
011100100500	OFFICE OF THE CHIEF OF STAFF	754,300,000.00	14,200,420.00	54,200,420.00	7.2%	700,099,580.00
011100100600	PRINCIPAL PRIVATE SECRETARY - PPS	203,100,000.00	49,142,671.99	98,342,545.87	48.4%	104,757,454.13
011100101000	MEDIA AND COMMUNICATION UNIT	537,100,000.00	225,820,834.23	499,890,582.88	93.1%	37,209,417.12
011101000100	BUREAU OF PUBLIC PROCUREMENT	158,525,000.00	4,232,466.50	8,734,777.45	5.5%	149,790,222.55
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	60,050,000.00	2,312,000.00	5,770,894.18	9.6%	54,279,105.82
011100200200	INTER- COMMUNITY RELATIONS	33,450,000.00	-	1,007,193.94	3.0%	32,442,806.06
011100200300	NON GOVERNMENTAL ORGANISATIONS/PROTOCOL	1,045,100,000.00	-	67,066,561.50	6.4%	978,033,438.50
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	183,100,000.00	76,188,070.00	166,968,245.75	91.2%	16,131,754.25
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	18,100,000.00	7,211,617.85	7,211,617.85	39.8%	10,888,382.15
011101600100	ECONOMIC AND FINANCE MATTERS	463,700,000.00	-	-	0.0%	463,700,000.00
011101900100	SPECIAL DUTIES	1,400,050,000.00	-	451,975,000.00	32.3%	948,075,000.00
011102100500	DOMESTIC AFFAIRS UNIT	545,000,000.00	-	160,000,000.00	29.4%	385,000,000.00
011105500100	INFRASTRUCTURE AND URBAN RENEWAL	64,200,000.00	-	-	0.0%	64,200,000.00
011110100100	PROJECTS IMPLEMENTATION UNIT	143,900,000.00	2,177,182.00	17,364,099.00	12.1%	126,535,901.00
011113200100	MULTILATERAL & DONOR AGENCIES	284,450,000.00	7,761,029.13	21,061,465.58	7.4%	263,388,534.42
011200000000	**STATE ASSEMBLY**	**3,901,400,000.00**	**439,019,177.02**	**1,005,028,152.98**	**25.8%**	**2,896,371,847.02**
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	3,787,400,000.00	436,565,821.63	995,807,542.51	26.3%	2,791,592,457.49
011200400100	HOUSE OF ASSEMBLY SERVICE COMMISSION	43,350,000.00	2,453,355.39	8,249,463.97	19.0%	35,100,536.03
011200500100	ZAMFARA STATE LEGISLATIVE MATTERS	70,650,000.00	-	971,146.50	1.4%	69,678,853.50
012300000000	**MINISTRY OF INFORMATION AND CULTURE**	**844,000,000.00**	**37,177,301.25**	**239,267,960.98**	**28.3%**	**604,732,039.02**
012300100100	MINISTRY OF INFORMATION AND CULTURE	525,050,000.00	11,542,804.00	181,918,940.25	34.6%	343,131,059.75
012300200100	COUNCIL FOR ARTS AND CULTURE	33,550,000.00	2,832,268.20	3,995,424.40	11.9%	29,554,575.60
012300400100	MEDIA CORPORATION	226,550,000.00	22,802,229.05	50,850,854.00	22.4%	175,699,146.00
012300500100	HISTORY BUREAU	11,750,000.00	-	1,501,147.25	12.8%	10,248,852.75
012301000100	CENSORSHIP BOARD	47,100,000.00	-	1,001,595.08	2.1%	46,098,404.92
012400000000	**MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**	**10,116,100,000.00**	**148,220,767.40**	**615,067,185.85**	**6.1%**	**9,501,032,814.15**
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	10,116,100,000.00	148,220,767.40	615,067,185.85	6.1%	9,501,032,814.15
012500000000	**HEAD OF CIVIL SERVICE**	**951,250,000.00**	**95,490,399.46**	**265,820,575.46**	**27.9%**	**685,429,424.54**
012500100100	PUBLIC SERVICE OFFICE	860,000,000.00	91,250,702.60	217,625,702.60	25.3%	642,374,297.40
012500500100	ESTABLISHMENT & HUMAN RESOURCE DEVELOPMENT	83,100,000.00	4,239,696.86	44,349,696.86	53.4%	38,750,303.14
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	8,150,000.00	-	3,845,176.00	47.2%	4,304,824.00
014000000000	**AUDITOR GENERAL**	**148,100,000.00**	**30,811,942.10**	**81,844,024.60**	**55.3%**	**66,255,975.40**
014000100100	OFFICE OF THE AUDITOR GENERAL (STATE)	118,100,000.00	30,811,942.10	81,844,024.60	69.3%	36,255,975.40
014000100200	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	30,000,000.00	-	-	0.0%	30,000,000.00
014700000000	**CIVIL SERVICE COMMISSION**	**71,350,000.00**	**-**	**-**	**0.0%**	**71,350,000.00**
014700100100	CIVIL SERVICE COMMISSION	71,350,000.00	-	-	0.0%	71,350,000.00

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014800000000	**ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION**	**257,750,000.00**	**11,270,496.25**	**17,270,550.00**	**6.7%**	**240,479,450.00**
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	257,750,000.00	11,270,496.25	17,270,550.00	6.7%	240,479,450.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**1,500,000.00**	**207,345,752.09**	**482,416,108.58**	**32161.1%**	**- 480,916,108.58**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,500,000.00	207,345,752.09	482,416,108.58	32161.1%	- 480,916,108.58
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**7,035,250,000.00**	**2,212,068,416.58**	**4,957,762,047.93**	**70.5%**	**2,077,487,952.07**
016100100100	CABINET AFFAIRS	1,847,000,000.00	898,228,086.00	1,460,300,145.00	79.1%	386,699,855.00
016100100200	GENERAL SERVICES	1,889,000,000.00	42,301,000.00	140,537,974.00	7.4%	1,748,462,026.00
016100100300	STATE EXECUTIVE COUNCIL SECRETARIAT	48,000,000.00	-	-	0.0%	48,000,000.00
016100400100	HISBAH COMMISSION	65,100,000.00	12,370,187.50	16,370,217.50	25.1%	48,729,782.50
016101000100	QUOTA SYSTEM AND RECRUITMENT	67,350,000.00	-	-	0.0%	67,350,000.00
016101100100	HUMAN CAPITAL DEVELOPMENT	69,350,000.00	11,780,726.25	23,471,277.00	33.8%	45,878,723.00
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	639,000,000.00	-	211,069,312.80	33.0%	427,930,687.20
016102200100	ZAMFARA STATE MADE IN NIGERIA SPECIAL PROJECT	-	-	4,000,000.00		- 4,000,000.00
016103300100	ZAMFARA AGENCY FOR THE CONTROL OF AIDS (ZAMSACA)	59,400,000.00	3,990,375.20	5,589,862.25	9.4%	53,810,137.75
016103800100	HAJJ COMMISSION	1,598,000,000.00	1,234,688,041.63	3,066,265,205.63	191.9%	- 1,468,265,205.63
016105200100	DIRECTORATE OF POVERTY ALLEVIATION AGENCY	12,100,000.00	1,960,000.00	6,410,000.00	53.0%	5,690,000.00
016105300100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	720,450,000.00	-	16,000,000.00	2.2%	704,450,000.00
016111400100	SUBSTANCE ABUSE AND HUMAN TRAFFICKING AGENCY	20,500,000.00	6,750,000.00	7,748,053.75	37.8%	12,751,946.25
016800000000	**MINISTRY FOR RELIGIOUS AFFAIRS**	**2,766,700,000.00**	**531,963,457.69**	**2,814,377,000.76**	**101.7%**	**- 47,677,000.76**
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	395,050,000.00	20,300,000.00	26,800,000.00	6.8%	368,250,000.00
016800200100	ULAMA CONSULTATIVE COUNCIL	32,000,000.00	18,344,295.76	30,844,295.76	96.4%	1,155,704.24
016800700100	ZAKKAT AND ENDOWMENT BOARD	2,027,600,000.00	486,732,990.68	2,711,121,430.00	133.7%	- 683,521,430.00
016800800100	DIRECTORATE OF RELIGIOUS MATTERS	312,050,000.00	6,586,171.25	45,611,275.00	14.6%	266,438,725.00
020000000000	**ECONOMIC SECTOR**	**23,062,495,000.00**	**6,750,630,712.94**	**9,812,638,548.37**	**42.5%**	**13,249,856,451.63**
021500000000	**MINISTRY OF AGRICULTURE**	**2,637,970,000.00**	**4,317,298,954.45**	**4,429,653,069.32**	**167.9%**	**- 1,791,683,069.32**
021500100100	MINISTRY OF AGRICULTURE	2,555,700,000.00	4,311,451,964.50	4,419,304,503.75	172.9%	- 1,863,604,503.75
021502100100	COLLEGE OF AGRICULTURE, ANIMAL SCIENCE AND TECHNOLOGY, BAKURA	5,000,000.00	850,103.75	850,103.75	17.0%	4,149,896.25
021510200100	ZAMFARA AGRICULTURAL DEVELOPMENT AGENCY (ZADA)	14,600,000.00	-	-	0.0%	14,600,000.00
021510200200	ZAMFARA STATE IFAD – CAPS	19,400,000.00	655,417.30	2,656,667.02	13.7%	16,743,332.98
021510201000	ZAMFARA STATE LIVESTOCK DEVELOPMENT AGENCY	-	500,536.90	500,536.90		- 500,536.90
021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	7,220,000.00	3,500,824.25	4,000,976.00	55.4%	3,219,024.00
021511000100	FARMER'S AGRICULTURAL SUPPLY COMPANY (FASCOM)	36,050,000.00	340,107.75	2,340,281.90	6.5%	33,709,718.10
022000000000	**MINISRY OF FINANCE**	**16,179,025,000.00**	**1,671,449,220.54**	**3,215,661,755.33**	**19.9%**	**12,963,363,244.67**
022000100100	MINISTRY OF FINANCE	8,328,125,000.00	327,315,267.64	690,238,605.66	8.3%	7,637,886,394.34
022000100200	BOARD OF SURVEY	10,050,000.00	5,534,181.50	9,176,738.50	91.3%	873,261.50
022000100300	STORE CONTROL UNIT	19,550,000.00	-	1,057,103.75	5.4%	18,492,896.25
022000200100	DEBT MANAGEMENT OFFICE	74,900,000.00	7,188,015.33	12,265,762.40	16.4%	62,634,237.60
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	857,600,000.00	-	-	0.0%	857,600,000.00
022000700300	PROJECT FINANCE MANAGEMENT UNIT	7,050,000.00	-	4,953,967.89	70.3%	2,096,032.11
022000800100	BOARD OF INTERNAL REVENUE	6,881,750,000.00	1,331,411,756.07	2,497,969,577.13	36.3%	4,383,780,422.87
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**328,550,000.00**	**6,757,842.50**	**102,449,902.93**	**31.2%**	**226,100,097.07**
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	147,550,000.00	4,747,100.00	95,490,839.00	64.7%	52,059,161.00
022200300100	AMUSEMENT PARK	-	-	298,321.43		- 298,321.43
022200400100	MARKETS DEVELOPMENT AND MANAGEMENT	7,750,000.00	-	1,150,000.00	14.8%	6,600,000.00
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	133,150,000.00	-	3,500,000.00	2.6%	129,650,000.00
022201900100	HOTELS AND TOURISM MANAGEMENT BOARD	40,100,000.00	2,010,742.50	2,010,742.50	5.0%	38,089,257.50
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**2,018,350,000.00**	**602,430,486.07**	**942,740,706.45**	**46.7%**	**1,075,609,293.55**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	151,200,000.00	-	6,087,565.38	4.0%	145,112,434.62
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	12,100,000.00	12,028,655.50	13,528,793.10	111.8%	- 1,428,793.10
023400500100	ZAMFARA STATE TRANSPORT COMPANY	28,100,000.00	-	-	0.0%	28,100,000.00
023400600100	ZAMFARA ROADS TRAFFIC AGENCY (ZAROTA)	-	4,919,978.57	4,919,978.57		- 4,919,978.57
023400700100	ZAMFARA STATE FIRE SERVICE	112,900,000.00	28,085,831.75	28,085,831.75	24.9%	84,814,168.25
023400800100	VEHICLE INSPECTION OFFICE (VIO)	9,450,000.00	1,420,024.00	3,420,072.00	36.2%	6,029,928.00
023400900100	ZAMAFARA STATE RURAL ACCESS ROADS AUTHORITY (ZAMRARA)	-	1,000,906.25	1,000,906.25		- 1,000,906.25
023401100100	GUSAU INTERNATIONAL AIRPORT	-	2,000,207.50	2,000,207.50		- 2,000,207.50
023410200100	ZAMAFARA STATE WATER CORPORATION	1,450,050,000.00	540,193,750.00	861,131,250.00	59.4%	588,918,750.00
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	254,550,000.00	12,781,132.50	22,566,101.90	8.9%	231,983,898.10

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**1,734,100,000.00**	**138,916,940.26**	**171,927,782.95**	**9.9%**	**1,562,172,217.05**
023800100100	MINISTRY OF BUDGET AND PLANNING	1,591,900,000.00	136,966,086.61	163,082,580.54	10.2%	1,428,817,419.46
023800100800	ZAMFARA ECONOMIC RESILIENCE INITIATIVE (ZERI)	36,050,000.00	-	2,000,038.70	5.5%	34,049,961.30
023800300100	SUSTAINABLE DEVELOPMENT GOALS	88,100,000.00	1,950,853.65	1,950,853.65	2.2%	86,149,146.35
023800400100	STATE BUREAU OF STATISTICS	18,050,000.00	-	4,894,310.06	27.1%	13,155,689.94
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT**	**164,500,000.00**	**13,777,269.12**	**950,205,331.39**	**577.6%**	**- 785,705,331.39**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,050,000.00	6,696,000.00	18,206,939.90	258.3%	- 11,156,939.90
025300200100	OFFICE OF THE SURVEYOR GENERAL	33,250,000.00	-	1,474,989.00	4.4%	31,775,011.00
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	18,000,000.00	-	1,160,032.00	6.4%	16,839,968.00
025301000100	HOUSING CORPORATION	-	2,065,902.77	4,065,902.77		- 4,065,902.77
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	106,200,000.00	5,015,366.35	925,297,467.72	871.3%	- 819,097,467.72
030000000000	**LAW AND JUSTICE SECTOR**	**1,822,450,000.00**	**202,911,503.98**	**414,014,961.06**	**22.7%**	**1,408,435,038.94**
031800000000	**JUDICIARY**	**792,850,000.00**	**148,710,182.36**	**230,231,055.07**	**29.0%**	**562,618,944.93**
031800400100	HIGH COURT OF JUSTICE	336,600,000.00	75,804,609.81	144,525,388.52	42.9%	192,074,611.48
031800600100	SHARI'AH COURT OF APPEAL	411,400,000.00	72,904,872.55	82,904,902.55	20.2%	328,495,097.45
031801100100	JUDICIAL SERVICE COMMISSION	44,850,000.00	700.00	2,800,764.00	6.2%	42,049,236.00
032600000000	**MINISTRY OF JUSTICE**	**1,029,600,000.00**	**54,201,321.62**	**183,783,905.99**	**17.9%**	**845,816,094.01**
032600100100	MINISTRY OF JUSTICE	783,000,000.00	48,556,338.20	145,137,045.20	18.5%	637,862,954.80
032600200100	LAW REFORM COMMISSION	14,550,000.00	-	-	0.0%	14,550,000.00
032600600100	DIRECTORATE OF JUDICIAL SERVICES AND LEGAL MATTERS	48,550,000.00	1,500,000.00	19,725,089.75	40.6%	28,824,910.25
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	183,500,000.00	4,144,983.42	18,921,771.04	10.3%	164,578,228.96
050000000000	**SOCIAL SECTOR**	**11,629,300,000.00**	**1,238,342,201.35**	**5,062,656,044.12**	**43.5%**	**6,566,643,955.88**
051300000000	**MINISTRY OF YOUTH AND SPORTS DEVELOPMENT**	**460,150,000.00**	**8,653,574.50**	**210,656,074.45**	**45.8%**	**249,493,925.55**
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	70,600,000.00	5,232,744.00	18,233,262.20	25.8%	52,366,737.80
051300200100	SPORTS COUNCIL	159,500,000.00	-	31,561,000.00	19.8%	127,939,000.00
051300300100	DIRECTORATE FOR JOB CREATION AND SKILLS ACQUISITION	230,050,000.00	3,420,830.50	160,861,812.25	69.9%	69,188,187.75
051400000000	**MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT**	**211,300,000.00**	**23,634,372.00**	**226,450,072.00**	**107.2%**	**- 15,150,072.00**
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	206,000,000.00	23,634,372.00	226,450,072.00	109.9%	- 20,450,072.00
051400700100	MENTAL HOME	5,300,000.00	-	-	0.0%	5,300,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**	**6,451,500,000.00**	**272,053,180.39**	**1,535,316,043.93**	**23.8%**	**4,916,183,956.07**
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	1,872,300,000.00	203,902,265.99	1,117,004,612.74	59.7%	755,295,387.26
051700200100	ARABIC AND ISLAMIC EDUCATION BOARD	14,650,000.00	3,864,270.00	3,864,270.00	26.4%	10,785,730.00
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	100,450,000.00	-	18,382,780.00	18.3%	82,067,220.00
051700400100	QUALITY ASSURANCE AUTHORITY	114,050,000.00	2,292,515.59	4,912,515.59	4.3%	109,137,484.41
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	590,600,000.00	-	24,055,700.00	4.1%	566,544,300.00
051700800100	LIBRARY BOARD	38,150,000.00	1,188,550.00	1,188,550.00	3.1%	36,961,450.00
051701000100	AGENCY FOR MASS EDUCATION BOARD	28,500,000.00	-	750,000.00	2.6%	27,750,000.00
051701100100	AGENCY FOR NOMADIC EDUCATION	23,300,000.00	673,276.28	4,675,317.88	20.1%	18,624,682.12
051701800100	ABDU GUSAU POLYTECHNIC, TALATA MAFARA	306,600,000.00	17,474,822.22	43,060,872.22	14.0%	263,539,127.78
051702100100	ZAMFARA STATE UNIVERSITY, TALATA MAFARA	233,100,000.00	33,793,337.50	61,080,310.00	26.2%	172,019,690.00
051705400100	TEACHERS SERVICE BOARD	29,400,000.00	3,633,710.75	6,218,972.25	21.2%	23,181,027.75
051705600100	SCHOLARSHIP BOARD	2,866,000,000.00	1,100,000.00	176,376,233.75	6.2%	2,689,623,766.25
051706400100	COLLEGE OF EDUCATION, MARU	126,600,000.00	1,290,000.00	42,580,425.80	33.6%	84,019,574.20
051706500100	ZAMFARA COLLEGE OF ARTS AND SCIENCE (ZACAS), GUSAU	107,800,000.00	2,840,432.06	31,165,483.70	28.9%	76,634,516.30
052100000000	**MINISTRY OF HEALTH**	**2,579,250,000.00**	**408,907,151.12**	**1,636,664,253.11**	**63.5%**	**942,585,746.89**
052100100100	MINISTRY OF HEALTH	731,950,000.00	174,545,472.75	368,350,851.75	50.3%	363,599,148.25
052100200100	ZAMFARA CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (ZAMCHEMA)	37,500,000.00	-	490,509.01	1.3%	37,009,490.99
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	340,800,000.00	121,197,500.00	592,355,705.79	173.8%	- 251,555,705.79
052110200100	HOSPITAL SERVICES MANAGEMENT BOARD	195,000,000.00	76,336,239.70	121,704,239.70	62.4%	73,295,760.30
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	64,000,000.00	-	-	0.0%	64,000,000.00
052110200400	YARIMAN BAKURA SPECIALIST HOSPITAL	404,900,000.00	-	37,563,743.09	9.3%	367,336,256.91
052110200500	VVF HOSPITAL (FARIDA)	21,050,000.00	2,346,725.65	4,542,829.40	21.6%	16,507,170.60
052110200700	GENERAL HOSPITAL GUSAU	68,650,000.00	6,772,720.65	6,772,720.65	9.9%	61,877,279.35
052110200800	GENERAL HOSPITAL TALATA MAFARA	25,000,000.00	2,901,500.00	3,401,673.27	13.6%	21,598,326.73
052110200900	GENERAL HOSPITAL GUMMI	17,600,000.00	845,000.00	2,674,071.50	15.2%	14,925,928.50
052110201000	GENERAL HOSPITAL K/NAMODA	12,600,000.00	4,219,705.60	4,719,809.35	37.5%	7,880,190.65
052110201100	GENERAL HOSPITAL ANKA	13,600,000.00	-	-	0.0%	13,600,000.00
052110201200	GENERAL HOSPITAL TSAFE	14,550,000.00	1,170,464.00	1,387,512.00	9.5%	13,162,488.00

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052110201300	GENERAL HOSPITAL BAKURA	10,600,000.00	2,300,455.60	2,300,455.60	21.7%	8,299,544.40
052110201400	GENERAL HOSPITAL BUKKUYUM	12,600,000.00	-	-	0.0%	12,600,000.00
052110201500	GENERAL HOSPITAL MARADUN	11,600,000.00	-	400,000.00	3.4%	11,200,000.00
052110201600	GENERAL HOSPITAL SHIKAFI	10,600,000.00	600,226.00	1,200,276.00	11.3%	9,399,724.00
052110201700	GENERAL HOSPITAL DANSAUDAU	12,100,000.00	1,868,298.85	2,068,298.85	17.1%	10,031,701.15
052110201800	GENERAL HOSPITAL ZURMI	12,100,000.00	1,400,000.00	1,600,000.00	13.2%	10,500,000.00
052110201900	GENERAL HOSPITAL BUNGUDU	15,600,000.00	-	-	0.0%	15,600,000.00
052110202000	GENERAL HOSPITAL MADA	11,100,000.00	1,250,457.50	1,450,507.50	13.1%	9,649,492.50
052110202100	GENERAL HOSPITAL B/MAGAJI	11,100,000.00	1,400,121.50	1,600,121.50	14.4%	9,499,878.50
052110202200	GENERAL HOSPITAL KAGARA	11,100,000.00	900,570.50	1,100,869.00	9.9%	9,999,131.00
052110202300	GENERAL HOSPITAL MARU	11,100,000.00	201,288.25	201,288.25	1.8%	10,898,711.75
052110202400	GENERAL HOSPITAL MAGAMI	11,100,000.00	1,300,528.06	1,300,528.06	11.7%	9,799,471.94
052110202500	GENERAL HOSPITAL MORIKI	11,100,000.00	1,000,044.00	1,200,044.00	10.8%	9,899,956.00
052110202600	GENERAL HOSPITAL K/DAJI	12,600,000.00	-	-	0.0%	12,600,000.00
052110202700	GENERAL HOSPITAL NASAWARA BURKULLU	14,300,000.00	-	-	0.0%	14,300,000.00
052110400100	COLLEGE OF NURSING SCIENCES, GUSAU	122,200,000.00	-	15,860,111.30	13.0%	106,339,888.70
052110400200	COLLEGE OF NURSING SCIENCES, ZURMI	9,700,000.00	-	3,237,831.65	33.4%	6,462,168.35
052110600100	COLLEGE OF HEALTH SCIENCES AND TECHOLONOGY, TSAFE	62,900,000.00	6,349,832.51	6,349,832.51	10.1%	56,550,167.49
052111300100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	258,550,000.00	-	452,830,423.38	175.1%	- 194,280,423.38
053500000000	**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES**	**510,350,000.00**	**90,158,107.74**	**101,168,711.84**	**19.8%**	**409,181,288.16**
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	102,100,000.00	17,803,119.46	22,813,723.56	22.3%	79,286,276.44
053500200100	FOREST MANAGEMENT AGENCY	19,600,000.00	4,008,491.85	4,008,491.85	20.5%	15,591,508.15
053505500100	ZAMFARA ENVIRONMENTAL PROTECTION & ENFORCEMENT AGENCY (ZEPEA)	337,600,000.00	64,349,936.25	70,349,936.25	20.8%	267,250,063.75
053505600100	SOLID MINERALS DEVELOPMENT AGENCY	51,050,000.00	3,996,560.18	3,996,560.18	7.8%	47,053,439.82
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY**	**-**	**414,121,608.10**	**964,258,389.07**		**- 964,258,389.07**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	414,121,608.10	964,258,389.07		- 964,258,389.07
055400000000	**HUMANITARIAN AND RELIEF MATTERS**	**1,416,750,000.00**	**20,814,207.50**	**388,142,499.72**	**27.4%**	**1,028,607,500.28**
055400100100	HUMANITARIAN AND RELIEF MATTERS	114,600,000.00	4,949,035.35	28,425,731.82	24.8%	86,174,268.18
055400200100	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	10,000,000.00	7,545,607.00	7,545,607.00	75.5%	2,454,393.00
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	214,050,000.00	7,032,144.50	343,799,144.95	160.6%	- 129,749,144.95
055400400100	ZAMFARA EMERGENCY MANAGEMENT AGENCY	28,150,000.00	-	4,084,278.70	14.5%	24,065,721.30
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	1,049,950,000.00	1,287,420.65	4,287,737.25	0.4%	1,045,662,262.75

Table 7: Capital Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***721,490,530,000.00***	***107,600,784,101.67***	***208,339,589,641.16***	***28.9%***	***513,150,940,358.84***
010000000000	**ADMINISTRATIVE SECTOR**	**64,792,275,000.00**	**13,094,010,467.52**	**25,377,468,201.61**	**39.2%**	**39,414,806,798.39**
011100000000	**GOVERNMENT HOUSE ADMINISTRATION**	**5,364,275,000.00**	**2,271,179,123.30**	**4,699,202,076.40**	**87.6%**	**665,072,923.60**
011100100100	GOVERNMENT HOUSE ADMINISTRATION	3,300,000,000.00	2,271,179,123.30	4,699,202,076.40	142.4%	- 1,399,202,076.40
011100101000	MEDIA AND COMMUNICATION UNIT	85,000,000.00	-	-	0.0%	85,000,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT	282,275,000.00	-	-	0.0%	282,275,000.00
011101200100	ZAMFARA INVESTMENT PROMOTION AGENCY	1,697,000,000.00	-	-	0.0%	1,697,000,000.00
011200000000	**STATE ASSEMBLY**	**1,900,000,000.00**	**-**	**30,350,000.00**	**1.6%**	**1,869,650,000.00**
011200300100	ZAMFARA STATE HOUSE OF ASSEMBLY	1,900,000,000.00	-	30,350,000.00	1.6%	1,869,650,000.00
012300000000	**MINISTRY OF INFORMATION AND CULTURE**	**4,518,000,000.00**	**2,099,720,578.01**	**4,924,387,316.57**	**109.0%**	**- 406,387,316.57**
012300100100	MINISTRY OF INFORMATION AND CULTURE	4,218,000,000.00	2,099,720,578.01	4,924,387,316.57	116.7%	- 706,387,316.57
012300200100	COUNCIL FOR ARTS AND CULTURE	220,000,000.00	-	-	0.0%	220,000,000.00
012301300100	PRINTING AND PUBLISHING COMPANY (LEGACY NEWSPAPER) AND GOVERTMENT	80,000,000.00	-	-	0.0%	80,000,000.00
012400000000	**MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS**	**13,100,000,000.00**	**379,060,357.06**	**1,851,700,802.82**	**14.1%**	**11,248,299,197.18**
012400100100	MINISTRY OF INTERNAL SECURITY AND HOME AFFAIRS	13,100,000,000.00	379,060,357.06	1,851,700,802.82	14.1%	11,248,299,197.18
012500000000	**HEAD OF CIVIL SERVICE**	**140,000,000.00**	**-**	**-**	**0.0%**	**140,000,000.00**
012500100100	PUBLIC SERVICE OFFICE	140,000,000.00	-	-	0.0%	140,000,000.00
014700000000	**CIVIL SERVICE COMMISSION**	**200,000,000.00**	**55,854,466.49**	**55,854,466.49**	**27.9%**	**144,145,533.51**
014700100100	CIVIL SERVICE COMMISSION	200,000,000.00	55,854,466.49	55,854,466.49	27.9%	144,145,533.51
014800000000	**ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION**	**35,000,000.00**	**-**	**-**	**0.0%**	**35,000,000.00**
014800100100	ZAMFARA STATE INDEPENDENT ELECTORAL COMMISSION	35,000,000.00	-	-	0.0%	35,000,000.00
014900000000	**LOCAL GOVERNMENT SERVICE COMMISSION**	**60,000,000.00**	**-**	**-**	**0.0%**	**60,000,000.00**
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	60,000,000.00	-	-	0.0%	60,000,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**34,315,000,000.00**	**7,405,269,589.85**	**12,869,582,990.94**	**37.5%**	**21,445,417,009.06**
016100100200	GENERAL SERVICES	32,105,000,000.00	6,859,726,839.85	12,182,392,865.94	37.9%	19,922,607,134.06
016100400100	HISBAH COMMISSION	60,000,000.00	-	-	0.0%	60,000,000.00
016101400100	ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA)	2,150,000,000.00	545,542,750.00	687,190,125.00	32.0%	1,462,809,875.00
016800000000	**MINISTRY FOR RELIGIOUS AFFAIRS**	**5,160,000,000.00**	**882,926,352.81**	**946,390,548.39**	**18.3%**	**4,213,609,451.61**
016800100100	MINISTRY FOR RELIGIOUS AFFAIRS	4,650,000,000.00	878,083,980.48	878,083,980.48	18.9%	3,771,916,019.52
016800700100	ZAKKAT AND ENDOWMENT BOARD	510,000,000.00	4,842,372.33	68,306,567.91	13.4%	441,693,432.09
020000000000	**ECONOMIC SECTOR**	**460,268,055,000.00**	**78,737,009,961.45**	**154,163,461,065.36**	**33.5%**	**306,104,593,934.64**
021500000000	**MINISTRY OF AGRICULTURE**	**81,345,000,000.00**	**2,125,671,590.12**	**4,961,753,826.71**	**6.1%**	**76,383,246,173.29**
021500100100	MINISTRY OF AGRICULTURE	76,345,000,000.00	2,095,671,590.12	4,931,753,826.71	6.5%	71,413,246,173.29
021510201100	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP)	5,000,000,000.00	30,000,000.00	30,000,000.00	0.6%	4,970,000,000.00
022000000000	**MINISRY OF FINANCE**	**11,470,000,000.00**	**1,439,289,696.64**	**4,525,582,284.09**	**39.5%**	**6,944,417,715.91**
022000100100	MINISTRY OF FINANCE	10,500,000,000.00	1,428,375,446.64	4,358,870,969.90	41.5%	6,141,129,030.10
022000800100	BOARD OF INTERNAL REVENUE	970,000,000.00	10,914,250.00	166,711,314.19	17.2%	803,288,685.81
022200000000	**MINISTRY OF COMMERCE, INDUSTRY & TOURISM**	**62,549,000,000.00**	**1,056,812,000.00**	**2,970,549,275.75**	**4.7%**	**59,578,450,724.25**
022200100100	MINISTRY OF COMMERCE, INDUSTRY & TOURISM	62,506,000,000.00	1,056,812,000.00	2,970,549,275.75	4.8%	59,535,450,724.25
022201800100	INVESTMENT AND PROPERTY DEVELOPMENT COMPANY	43,000,000.00	-	-	0.0%	43,000,000.00
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**192,152,000,000.00**	**66,013,412,527.58**	**122,132,223,501.07**	**63.6%**	**70,019,776,498.93**
023400100100	MINISTRY OF WORKS AND INFRASTRUCTURE	159,847,000,000.00	54,758,031,211.84	107,409,538,354.38	67.2%	52,437,461,645.62
023400200100	ZAMFARA ELECTRIFICATION AGENCY (ZEA)	7,100,000,000.00	8,129,863,309.48	10,330,673,846.68	145.5%	- 3,230,673,846.68
023400400100	ZAMFARA ROADS AGENCY (ZARA)	300,000,000.00	-	-	0.0%	300,000,000.00
023400700100	ZAMFARA STATE FIRE SERVICE	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
023410200100	ZAMAFARA STATE WATER CORPORATION	19,110,000,000.00	3,125,518,006.26	4,392,011,300.01	23.0%	14,717,988,699.99
023410300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)	3,635,000,000.00	-	-	0.0%	3,635,000,000.00
023410400100	DIRECTORATE OF RURAL WATER SUPPLY	1,160,000,000.00	-	-	0.0%	1,160,000,000.00

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023800000000	**MINISTRY OF BUDGET AND PLANNING**	**80,126,055,000.00**	**6,977,584,010.98**	**15,103,091,279.09**	**18.8%**	**65,022,963,720.91**
023800100100	MINISTRY OF BUDGET AND PLANNING	80,126,055,000.00	6,977,584,010.98	15,103,091,279.09	18.8%	65,022,963,720.91
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT**	**32,626,000,000.00**	**1,124,240,136.13**	**4,470,260,898.65**	**13.7%**	**28,155,739,101.35**
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	28,986,000,000.00	999,240,751.15	4,296,167,113.67	14.8%	24,689,832,886.33
025300200100	OFFICE OF THE SURVEYOR GENERAL	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
025300300100	ZAMFARA GEOGRAPHIC INFORMATION SYSTEM (ZAGIS)	1,200,000,000.00	124,999,384.98	174,093,784.98	14.5%	1,025,906,215.02
025301000100	HOUSING CORPORATION	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
025305600100	ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)	140,000,000.00	-	-	0.0%	140,000,000.00
030000000000	**LAW AND JUSTICE SECTOR**	**4,189,200,000.00**	**476,988,333.42**	**1,037,984,059.07**	**24.8%**	**3,151,215,940.93**
031800000000	**JUDICIARY**	**2,939,200,000.00**	**-**	**-**	**0.0%**	**2,939,200,000.00**
031800400100	HIGH COURT OF JUSTICE	1,445,000,000.00	-	-	0.0%	1,445,000,000.00
031800600100	SHARI'AH COURT OF APPEAL	1,444,200,000.00	-	-	0.0%	1,444,200,000.00
031801100100	JUDICIAL SERVICE COMMISSION	50,000,000.00	-	-	0.0%	50,000,000.00
032600000000	**MINISTRY OF JUSTICE**	**1,250,000,000.00**	**476,988,333.42**	**1,037,984,059.07**	**83.0%**	**212,015,940.93**
032600100100	MINISTRY OF JUSTICE	1,210,000,000.00	476,988,333.42	1,037,984,059.07	85.8%	172,015,940.93
032600900100	ANTI-CORRUPTION AND PUBLIC COMPLAINTS COMMISSION	40,000,000.00	-	-	0.0%	40,000,000.00
050000000000	**SOCIAL SECTOR**	**192,241,000,000.00**	**15,292,775,339.28**	**27,760,676,315.12**	**14.4%**	**164,480,323,684.88**
051300000000	**MINISTRY OF YOUTH AND SPORTS DEVELOPMENT**	**18,350,000,000.00**	**-**	**196,765,262.50**	**1.1%**	**18,153,234,737.50**
051300100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	18,350,000,000.00	-	196,765,262.50	1.1%	18,153,234,737.50
051400000000	**MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT**	**4,060,000,000.00**	**2,013,503,654.13**	**2,013,503,654.13**	**49.6%**	**2,046,496,345.87**
051400100100	MINISTRY OF WOMEN AND SOCIAL DEVELOPMENT	4,060,000,000.00	2,013,503,654.13	2,013,503,654.13	49.6%	2,046,496,345.87
051700000000	**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**	**43,970,000,000.00**	**799,096,860.61**	**3,386,116,688.96**	**7.7%**	**40,583,883,311.04**
051700100100	MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	43,720,000,000.00	799,096,860.61	3,386,116,688.96	7.7%	40,333,883,311.04
051700700100	SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD	250,000,000.00	-	-	0.0%	250,000,000.00
052100000000	**MINISTRY OF HEALTH**	**76,205,000,000.00**	**10,531,638,451.23**	**18,283,978,881.23**	**24.0%**	**57,921,021,118.77**
052100100100	MINISTRY OF HEALTH	76,205,000,000.00	10,531,638,451.23	18,283,978,881.23	24.0%	57,921,021,118.77
053500000000	**MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES**	**21,150,000,000.00**	**1,948,536,373.31**	**3,726,861,828.30**	**17.6%**	**17,423,138,171.70**
053500100100	MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES	21,150,000,000.00	1,948,536,373.31	3,726,861,828.30	17.6%	17,423,138,171.70
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY**	**13,106,000,000.00**	**-**	**-**	**0.0%**	**13,106,000,000.00**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	13,106,000,000.00	-	-	0.0%	13,106,000,000.00
055400000000	**HUMANITARIAN AND RELIEF MATTERS**	**15,400,000,000.00**	**-**	**153,450,000.00**	**1.0%**	**15,246,550,000.00**
055400100100	HUMANITARIAN AND RELIEF MATTERS	15,000,000,000.00	-	-	0.0%	15,000,000,000.00
055400300100	GOVERNMENT ENTERPRISES AND EMPOWERMENT PROGRAMME (GEEP)	400,000,000.00	-	153,450,000.00	38.4%	246,550,000.00

Table 8: Other Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***25,915,500,000.00***	***12,606,835,413.21***	***20,164,140,855.66***	***77.8%***	***5,751,359,144.34***
010000000000	**ADMINISTRATIVE SECTOR**	**12,820,500,000.00**	**10,415,207,718.25**	**12,202,861,140.25**	**95.2%**	**617,638,859.75**
011100000000	**GOVERNMENT HOUSE ADMINISTRATION**	**2,010,000,000.00**	**129,653,561.25**	**510,907,983.25**	**25.4%**	**1,499,092,016.75**
011100100100	GOVERNMENT HOUSE ADMINISTRATION	50,000,000.00	-	44,000,000.00	88.0%	6,000,000.00
011100100200	OFFICE OF THE DEPUTY GOVERNOR	150,000,000.00	80,602,400.00	135,650,000.00	90.4%	14,350,000.00
011100100400	OFFICE OF THE EXECUTIVE GOVERNOR	200,000,000.00	-	209,150,000.00	104.6%	- 9,150,000.00
011100100500	OFFICE OF THE CHIEF OF STAFF	350,000,000.00	2,800,000.00	2,800,000.00	0.8%	347,200,000.00
011100100600	PRINCIPAL PRIVATE SECRETARY - PPS	200,000,000.00	43,189,161.25	88,245,983.25	44.1%	111,754,016.75
011100200100	DIRECTORATE OF POLITICAL & INTER PARTY RELATIONS	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
011100400100	INTERGOVERNMENTAL RELATIONS OFFICE	40,000,000.00	3,062,000.00	31,062,000.00	77.7%	8,938,000.00
011101600100	ECONOMIC AND FINANCE MATTERS	10,000,000.00	-	-	0.0%	10,000,000.00
011102100500	DOMESTIC AFFAIRS UNIT	10,000,000.00	-	-	0.0%	10,000,000.00
012500000000	**HEAD OF CIVIL SERVICE**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
012500900100	STATE AND LOCAL GOVERNMENT PENSION COMMISSION	500,000.00	-	-	0.0%	500,000.00
016100000000	**OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT**	**9,300,000,000.00**	**10,285,554,157.00**	**10,494,054,157.00**	**112.8%**	**- 1,194,054,157.00**
016100100100	CABINET AFFAIRS	5,000,000,000.00	10,285,554,157.00	10,473,554,157.00	209.5%	- 5,473,554,157.00
016100100200	GENERAL SERVICES	4,200,000,000.00	-	20,500,000.00	0.5%	4,179,500,000.00
016105300100	ZAMFARA STATE BOARD FOR PERSONS WITH DISABILITY	100,000,000.00	-	-	0.0%	100,000,000.00
016800000000	**MINISTRY FOR RELIGIOUS AFFAIRS**	**1,510,000,000.00**	**-**	**1,197,899,000.00**	**79.3%**	**312,101,000.00**
016800700100	ZAKKAT AND ENDOWMENT BOARD	1,510,000,000.00	-	1,197,899,000.00	79.3%	312,101,000.00
020000000000	**ECONOMIC SECTOR**	**13,080,000,000.00**	**2,191,627,694.96**	**7,961,279,715.41**	**60.9%**	**5,118,720,284.59**
022000000000	**MINISRY OF FINANCE**	**13,075,000,000.00**	**2,191,627,694.96**	**7,961,279,715.41**	**60.9%**	**5,113,720,284.59**
022000100100	MINISTRY OF FINANCE	30,000,000.00	-	-	0.0%	30,000,000.00
022000200100	DEBT MANAGEMENT OFFICE	13,020,000,000.00	2,172,047,694.96	7,940,399,715.41	61.0%	5,079,600,284.59
022000800100	BOARD OF INTERNAL REVENUE	25,000,000.00	19,580,000.00	20,880,000.00	83.5%	4,120,000.00
023400000000	**MINISTRY OF WORKS AND INFRASTRUCTURE**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
023400500100	ZAMFARA STATE TRANSPORT COMPANY	2,000,000.00	-	-	0.0%	2,000,000.00
025300000000	**MINISTRY OF HOUSING AND URBAN DEVELOPMENT**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
025300200100	OFFICE OF THE SURVEYOR GENERAL	3,000,000.00	-	-	0.0%	3,000,000.00
050000000000	**SOCIAL SECTOR**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
055400000000	**HUMANITARIAN AND RELIEF MATTERS**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
055400200100	NATIONAL SOCIAL INVESTMENT PROGRAMME (N-SIP)	15,000,000.00	-	-	0.0%	15,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	871,337,000,000.00	147,328,070,215.99	298,613,296,605.53	34.3%	572,723,703,394.48
2	*EXPENDITURES*	*871,337,000,000.00*	*147,328,070,215.99*	*298,613,296,605.53*	*34.3%*	*572,723,703,394.48*
21	*PERSONNEL COST*	*48,008,900,000.00*	*13,884,436,307.07*	*38,177,488,578.54*	*79.5%*	*9,831,411,421.47*
2101	**SALARY**	***37,073,724,191.44***	***8,512,842,316.87***	***25,773,614,333.04***	***69.5%***	***11,300,109,858.40***
210101	**SALARIES AND WAGES**	**37,073,724,191.44**	**8,512,842,316.87**	**25,773,614,333.04**	**69.5%**	**11,300,109,858.40**
21010101	SALARY	35,544,475,601.56	7,887,125,387.66	24,330,347,960.97	68.5%	11,214,127,640.60
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	23,975,003.00	5,671,944.78	15,168,084.34	63.3%	8,806,918.66
21010114	POLITICAL OFFICE HOLDERS' SALARY	1,505,273,586.87	620,044,984.43	1,428,098,287.73	94.9%	77,175,299.14
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***3,435,175,808.56***	***2,173,080,941.64***	***4,192,973,801.77***	***122.1%***	***- 757,797,993.21***
210201	**ALLOWANCES**	**2,965,175,808.56**	**1,258,717,340.64**	**2,987,120,416.77**	**100.7%**	**- 21,944,608.21**
21020101	NON REGULAR ALLOWANCES	1,015,774,691.72	881,727,340.64	2,290,811,575.04	225.5%	- 1,275,036,883.32
21020113	OUTFIT	239,341,954.34	-	4,000,000.00	1.7%	235,341,954.34
21020114	FURNITURE	279,913,521.33	-	-	0.0%	279,913,521.33
21020117	NYSC/ IT ALLOWANCES	131,617,777.78	-	220,000,000.00	167.2%	- 88,382,222.22
21020119	SECURITY PERSONNEL ALLOWANCES	80,200,178.75	6,600,000.00	6,600,000.00	8.2%	73,600,178.75
21020120	CASUAL WORKERS' ALLOWANCES	21,850,888.89	5,390,000.00	16,850,000.00	77.1%	5,000,888.89
21020122	WARDROP ALLOWANCE	589,768,105.31	-	-	0.0%	589,768,105.31
21020124	CONSULTANCY ALLOWANCES	206,163,268.22	48,300,000.00	132,158,841.73	64.1%	74,004,426.49
21020133	RESPONSIBILITY ALLOWANCES	400,000,000.00	316,700,000.00	316,700,000.00	79.2%	83,300,000.00
21020139	EXTERNAL EXAMINERS ALLOWNACES	545,422.22	-	-	0.0%	545,422.22
210202	**SOCIAL CONTRIBUTIONS**	**470,000,000.00**	**914,363,601.00**	**1,205,853,385.00**	**256.6%**	**- 735,853,385.00**
21020201	NHIS/ZAMCHEMA CONTRIBUTION	470,000,000.00	914,363,601.00	1,205,853,385.00	256.6%	- 735,853,385.00
2103	**SOCIAL BENEFITS**	***7,500,000,000.00***	***3,198,513,048.56***	***8,210,900,443.73***	***109.5%***	***- 710,900,443.73***
210301	**SOCIAL BENEFITS**	**7,500,000,000.00**	**3,198,513,048.56**	**8,210,900,443.73**	**109.5%**	**- 710,900,443.73**
21030101	GRATUITY	3,500,000,000.00	1,184,582,621.23	4,181,233,821.45	119.5%	- 681,233,821.45
21030102	PENSION	4,000,000,000.00	2,013,930,427.33	4,029,666,622.28	100.7%	- 29,666,622.28
22	*OTHER RECURRENT COSTS*	*101,837,570,000.00*	*25,842,849,807.25*	*52,096,218,385.83*	*51.2%*	*49,741,351,614.17*
2202	**OVERHEAD COST**	***75,922,070,000.00***	***13,236,014,394.04***	***31,932,077,530.17***	***42.1%***	***43,989,992,469.83***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,265,150,000.00**	**1,574,585,111.26**	**4,230,317,875.91**	**58.2%**	**3,034,832,124.09**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	314,500,000.00	153,544,010.00	244,057,893.00	77.6%	70,442,107.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,303,300,000.00	65,799,008.63	261,426,754.28	20.1%	1,041,873,245.72
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	90,000,000.00	-	7,725,500.00	8.6%	82,274,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,876,000,000.00	1,309,861,092.63	3,583,280,458.63	73.5%	1,292,719,541.37
22020105	HOTEL EXPENSES-LOCAL	224,700,000.00	17,076,700.00	37,025,150.00	16.5%	187,674,850.00
22020106	HOTEL EXPENSES-OVERSEAS	60,000,000.00	3,500,000.00	13,600,000.00	22.7%	46,400,000.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	152,200,000.00	13,393,800.00	32,398,800.00	21.3%	119,801,200.00
22020108	OUT-OF STATION ALLOWANCE – OVERSEA	50,000,000.00	-	-	0.0%	50,000,000.00
22020109	LOCAL RUNNING ALLOWANCE	194,450,000.00	11,410,500.00	50,803,320.00	26.1%	143,646,680.00
220202	**UTILITIES - GENERAL**	**1,463,500,000.00**	**519,253,978.78**	**905,876,346.05**	**61.9%**	**557,623,653.95**
22020201	ELECTRICITY CHARGES	1,150,500,000.00	319,597,689.43	601,142,331.70	52.3%	549,357,668.30
22020203	INTERNET ACCESS CHARGES	144,700,000.00	2,075,600.00	103,257,225.00	71.4%	41,442,775.00

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,500,000.00	1,620,000.00	1,620,000.00	64.8%	880,000.00
22020205	WATER RATES	4,000,000.00	-	1,250,000.00	31.3%	2,750,000.00
22020208	SOFTWARE CHARGES (LICENSE)	73,500,000.00	-	-	0.0%	73,500,000.00
22020209	SOFTWARE CHARGES (RENEWAL)	20,000,000.00	2,816,370.00	4,562,470.00	22.8%	15,437,530.00
22020210	POSTAGE EXPENSES	1,800,000.00	-	-	0.0%	1,800,000.00
22020211	GENERAL UTILITY SERVICES	66,500,000.00	193,144,319.35	194,044,319.35	291.8%	- 127,544,319.35
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,397,700,000.00**	**3,706,621,629.90**	**5,310,935,750.24**	**56.5%**	**4,086,764,249.76**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	721,900,000.00	69,244,745.85	153,684,095.00	21.3%	568,215,905.00
22020303	NEWSPAPERS	1,000,000.00	-	250,000.00	25.0%	750,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	44,200,000.00	8,091,700.00	12,707,200.00	28.7%	31,492,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	591,000,000.00	36,039,250.00	61,224,550.00	10.4%	529,775,450.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	577,500,000.00	25,349,441.30	498,227,118.06	86.3%	79,272,881.94
22020308	FIELD & CAMPING MATERIALS SUPPLIES	230,000,000.00	-	24,200,000.00	10.5%	205,800,000.00
22020309	UNIFORMS & OTHER CLOTHING	223,100,000.00	5,425,000.00	30,717,000.00	13.8%	192,383,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	51,000,000.00	10,195,600.00	14,146,600.00	27.7%	36,853,400.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,872,000,000.00	29,355,659.75	261,628,359.75	14.0%	1,610,371,640.25
22020312	LIBRARY BOOKS & PERIODICALS	54,000,000.00	3,690,000.00	30,503,800.00	56.5%	23,496,200.00
22020313	MEDICAL CONSUMABLES	35,000,000.00	3,325,900.00	5,325,900.00	15.2%	29,674,100.00
22020315	SUPPLY OF WORK TOOLS	569,500,000.00	8,291,000.00	338,153,000.00	59.4%	231,347,000.00
22020317	WATER CHEMICAL	1,250,000,000.00	-	261,117,500.00	20.9%	988,882,500.00
22020318	SUPPLY OF FERTILIZER	2,000,000,000.00	3,493,729,333.00	3,516,729,333.00	175.8%	- 1,516,729,333.00
22020319	SUPPLY OF GRAINS	65,000,000.00	-	4,120,000.00	6.3%	60,880,000.00
22020320	SUPPLY OF SEEDLINGS	8,000,000.00	1,336,300.00	1,336,300.00	16.7%	6,663,700.00
22020321	PRINTING OF IEC MATRIALS	1,000,000.00	200,000.00	200,000.00	20.0%	800,000.00
22020322	PUBLICATIONS	364,400,000.00	8,337,500.00	80,172,659.43	22.0%	284,227,340.57
22020324	NUTRITION COMMODITIES	500,000,000.00	-	-	0.0%	500,000,000.00
22020325	PRINTING OF LETTER HEAD	7,600,000.00	200,000.00	4,500,000.00	59.2%	3,100,000.00
22020326	ANIMAL FEED	52,000,000.00	-	6,510,135.00	12.5%	45,489,865.00
22020328	INSTRUCTIONAL MATERIALS	4,000,000.00	-	1,600,000.00	40.0%	2,400,000.00
22020329	INTRO-TECHNICAL EQUIPMENT	1,500,000.00	-	-	0.0%	1,500,000.00
22020332	PRINTING OF EXAMINATION MATERIALS	174,000,000.00	3,810,200.00	3,882,200.00	2.2%	170,117,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,878,965,000.00**	**355,782,416.56**	**1,540,258,548.56**	**82.0%**	**338,706,451.44**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	621,500,000.00	199,929,186.56	382,616,573.56	61.6%	238,883,426.44
22020402	MAINTENANCE OF OFFICE FURNITURE	117,400,000.00	7,045,400.00	9,783,360.00	8.3%	107,616,640.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	265,500,000.00	16,582,900.00	31,709,900.00	11.9%	233,790,100.00
22020404	MAINTENANCE OF OFFICE EQUIPMENTS	80,700,000.00	19,088,500.00	22,437,420.00	27.8%	58,262,580.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	80,300,000.00	52,624,556.00	55,799,056.00	69.5%	24,500,944.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	1,538,000.00	3,619,000.00	72.4%	1,381,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	42,000,000.00	2,589,000.00	917,385,665.00	2184.3%	- 875,385,665.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,000,000.00	-	1,150,000.00	38.3%	1,850,000.00
22020414	DIRECT REPAIRS & MAINTENANCE OF SCHOOL BUILDING	19,000,000.00	86,400.00	86,400.00	0.5%	18,913,600.00
22020415	MAINTENANCE OF FUEL DUMPS	-	-	12,222,000.00		- 12,222,000.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	142,100,000.00	17,025,800.00	36,065,900.00	25.4%	106,034,100.00
22020417	MAINTENANCE OF PARKS AND GARDENS	11,500,000.00	215,000.00	215,000.00	1.9%	11,285,000.00
22020419	MAINTENANCE OF PLANT & MACHINERY	5,100,000.00	2,218,000.00	2,218,000.00	43.5%	2,882,000.00
22020420	MAINTENANCE OF CAR PARKS	4,200,000.00	121,500.00	151,500.00	3.6%	4,048,500.00
22020421	MAINTENANCE OF REFRIGERATORS AND AIR CONDITIONER'S	68,050,000.00	2,141,500.00	7,700,400.00	11.3%	60,349,600.00
22020423	MAINTENANCE OF WEBSITE	15,700,000.00	4,965,674.00	4,965,674.00	31.6%	10,734,326.00
22020426	MAINTENANCE OF FARM	-	-	11,700,000.00		- 11,700,000.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	75,000,000.00	-	-	0.0%	75,000,000.00
22020430	MAINTENANCE OF ENVIRONMENT & LAND SCRAPING	5,000,000.00	225,000.00	225,000.00	4.5%	4,775,000.00
22020432	MAINTENANCE OF HOSPITAL MORTUARY	1,000,000.00	-	-	0.0%	1,000,000.00
22020433	MAINTENANCE OF SPECIALISED HOSPITAL EQUIPMENT	15,000,000.00	-	1,495,000.00	10.0%	13,505,000.00
22020435	MAINTENANCE OF TRAFFIC SIGNALS	-	230,000.00	230,000.00		- 230,000.00
22020436	MAINTENANCE OF ROAD SIGNS	1,000,000.00	-	-	0.0%	1,000,000.00
22020437	MAINTENANCE OF DRAINAGE CHANNELS	45,000,000.00	97,000.00	2,127,000.00	4.7%	42,873,000.00
22020438	MAINTENANCE OF CEMETERIES	-	190,000.00	190,000.00		- 190,000.00
22020439	MAINTENANCE OF TOWNSHIP ROADS	50,000,000.00	-	-	0.0%	50,000,000.00
22020440	MAINTENANCE OF STAFF QUARTERS	33,300,000.00	15,000,000.00	17,540,000.00	52.7%	15,760,000.00

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020443	MAINTENANCE OF BOREHOLES	18,800,000.00	1,251,800.00	1,814,200.00	9.7%	16,985,800.00
22020444	MAINTENANCE OF WATER PIPES	55,000,000.00	-	-	0.0%	55,000,000.00
22020447	MAINTENANCE OF MOTORCYCLE	1,300,000.00	56,000.00	114,800.00	8.8%	1,185,200.00
22020449	MAINTENANCE OF IT EQUIPMENT	20,765,000.00	3,020,000.00	4,820,000.00	23.2%	15,945,000.00
22020450	MAINTENANCE OF DATABASE	10,000,000.00	-	-	0.0%	10,000,000.00
22020451	MAINTENANCE OF SCHOOL FURNITURE	12,000,000.00	-	540,000.00	4.5%	11,460,000.00
22020452	MAINTENANCE OF COMPUTERS	41,650,000.00	2,632,700.00	4,113,000.00	9.9%	37,537,000.00
22020454	MAINTENANCE OF SCIENCE EQUIPMENT	2,000,000.00	-	-	0.0%	2,000,000.00
22020456	MAINTENANCE OF LIBRARY	6,000,000.00	-	-	0.0%	6,000,000.00
22020458	MAINTENANCE OF LAB PRACTICAL EQUIPMENT	3,000,000.00	-	-	0.0%	3,000,000.00
22020461	MAINTENANCE OF HOSPITAL BEDS AND BEDDINGS	1,100,000.00	-	315,200.00	28.7%	784,800.00
22020462	MAINTENANCE OF TRANSFORMER	-	6,908,500.00	6,908,500.00		- 6,908,500.00
22020463	MAINTENANCE OF ELECTRICAL FITTINGS	1,000,000.00	-	-	0.0%	1,000,000.00
220205	**TRAINING - GENERAL**	**3,693,500,000.00**	**385,297,866.09**	**1,096,918,876.28**	**29.7%**	**2,596,581,123.72**
22020501	LOCAL TRAINING	2,180,500,000.00	288,879,642.64	739,906,199.13	33.9%	1,440,593,800.87
22020502	INTERNATIONAL TRAINING	165,000,000.00	40,000,000.00	40,000,000.00	24.2%	125,000,000.00
22020503	CONFERENCE & SEMINARS-LOCAL	1,091,000,000.00	55,917,323.45	314,547,868.35	28.8%	776,452,131.65
22020504	CONFERENCE & SEMINARS-OVERSEAS	160,000,000.00	-	-	0.0%	160,000,000.00
22020505	SHORT TERM COURSES-LOCAL	15,000,000.00	-	320,000.00	2.1%	14,680,000.00
22020507	IN-SERVICE TRAINING	82,000,000.00	500,900.00	2,144,808.80	2.6%	79,855,191.20
220206	**OTHER SERVICES - GENERAL**	**18,900,300,000.00**	**1,537,281,775.65**	**4,844,008,604.65**	**25.6%**	**14,056,291,395.35**
22020601	SECURITY SERVICES	10,526,000,000.00	375,596,600.00	886,073,400.00	8.4%	9,639,926,600.00
22020602	OFFICE RENT	1,115,000,000.00	-	20,230,224.00	1.8%	1,094,769,776.00
22020603	RESIDENTIAL RENT	306,000,000.00	-	9,710,000.00	3.2%	296,290,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,000,000,000.00	73,870,000.00	2,036,515,760.00	67.9%	963,484,240.00
22020605	CLEANING & FUMIGATION SERVICES	636,000,000.00	20,116,300.00	222,178,000.00	34.9%	413,822,000.00
22020606	ESCORT EXPENDITURE	20,000,000.00	2,485,000.00	7,389,000.00	36.9%	12,611,000.00
22020607	OVERSIGHT FUNCTION	1,300,000,000.00	287,811,560.00	580,081,949.00	44.6%	719,918,051.00
22020610	RECRUITMENT SERVICES	60,000,000.00	-	-	0.0%	60,000,000.00
22020611	SURVEY EXPENSES	10,300,000.00	-	-	0.0%	10,300,000.00
22020612	INSPECTION EXPENSES	53,000,000.00	5,146,000.00	5,556,000.00	10.5%	47,444,000.00
22020613	MONITORING AND EVALUATION EXPENSES	486,000,000.00	16,932,700.00	41,895,700.00	8.6%	444,104,300.00
22020635	PRIVATE CLEANERS' EXPENSES	260,000,000.00	-	23,625,000.00	9.1%	236,375,000.00
22020637	DESALTING OF WATER RESERVOUR	50,000,000.00	483,158,750.00	483,158,750.00	966.3%	- 433,158,750.00
22020639	MALARIA CONTROL SERVICES	300,000,000.00	154,500,000.00	304,970,000.00	101.7%	- 4,970,000.00
22020647	SENSITASATION EXPENSES	678,000,000.00	15,664,865.65	15,664,865.65	2.3%	662,335,134.35
22020650	ROUTINE IMMUNIZATION	100,000,000.00	102,000,000.00	206,959,956.00	207.0%	- 106,959,956.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**9,777,080,000.00**	**836,686,161.22**	**1,439,310,007.43**	**14.7%**	**8,337,769,992.57**
22020701	FINANCIAL CONSULTING	5,710,300,000.00	792,097,709.71	1,148,586,432.98	20.1%	4,561,713,567.02
22020702	INFORMATION TECHNOLOGY CONSULTING	170,000,000.00	15,913,451.51	141,220,542.45	83.1%	28,779,457.55
22020703	LEGAL SERVICES CONSULTING	635,000,000.00	5,048,000.00	88,020,007.00	13.9%	546,979,993.00
22020705	ARCHITECTURAL SERVICES	5,000,000.00	-	-	0.0%	5,000,000.00
22020706	SURVEYING SERVICES	-	990,000.00	990,000.00		- 990,000.00
22020711	PRIVATE SECURITY	166,780,000.00	12,429,500.00	21,785,525.00	13.1%	144,994,475.00
22020712	AUDIT CONSULTANCY SERVICES	70,000,000.00	10,137,500.00	38,637,500.00	55.2%	31,362,500.00
22020714	TAX CONSULTING	3,000,000,000.00	70,000.00	70,000.00	0.0%	2,999,930,000.00
22020715	PROCUREMENT CONSULTING	20,000,000.00	-	-	0.0%	20,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,721,400,000.00**	**428,974,351.50**	**825,172,773.00**	**47.9%**	**896,227,227.00**
22020801	MOTOR VEHICLE FUEL COST	1,109,600,000.00	271,160,495.00	542,593,051.50	48.9%	567,006,948.50
22020803	PLANT / GENERATOR FUEL COST	432,300,000.00	123,283,070.00	228,426,435.00	52.8%	203,873,565.00
22020804	AIRCRAFT FUEL COST	-	550,000.00	550,000.00		- 550,000.00
22020807	LUBRICANT	174,700,000.00	33,920,786.50	53,543,286.50	30.6%	121,156,713.50
22020808	MOTORCYCLE FUEL	4,800,000.00	60,000.00	60,000.00	1.3%	4,740,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**3,332,075,000.00**	**227,882,112.65**	**706,670,561.69**	**21.2%**	**2,625,404,438.31**
22020901	BANK CHARGES (OTHER THAN INTEREST)	75,075,000.00	976,886.91	2,131,052.88	2.8%	72,943,947.12
22020902	INSURANCE PREMIUM	2,000,000,000.00	-	196,907,197.79	9.8%	1,803,092,802.21
22020905	COST OF REVENUE COLLECTION	1,257,000,000.00	226,905,225.74	507,632,311.02	40.4%	749,367,688.98
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,492,400,000.00**	**3,663,648,990.43**	**11,032,608,186.36**	**59.7%**	**7,459,791,813.64**
22021001	REFRESHMENT & MEALS	396,100,000.00	72,269,150.00	105,670,195.00	26.7%	290,429,805.00
22021002	HONORARIUM & SITTING ALLOWANCE	310,000,000.00	-	2,084,200.00	0.7%	307,915,800.00
22021003	PUBLICITY & ADVERTISEMENTS	1,398,900,000.00	172,114,650.00	564,506,650.00	40.4%	834,393,350.00

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22021004	MEDICAL EXPENSES-LOCAL	219,400,000.00	23,450,000.00	27,929,000.00	12.7%	191,471,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	-	5,000.00	0.3%	1,995,000.00
22021007	WELFARE PACKAGES	5,981,100,000.00	1,037,041,818.35	5,516,816,855.44	92.2%	464,283,144.56
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	37,500,000.00	1,835,000.00	2,780,000.00	7.4%	34,720,000.00
22021009	SPORTING ACTIVITIES	45,500,000.00	54,650.00	367,650.00	0.8%	45,132,350.00
22021010	DIRECT TEACHING & LABORATORY COST	17,000,000.00	1,710,000.00	4,710,000.00	27.7%	12,290,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	12,000,000.00	-	10,000,000.00	83.3%	2,000,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	1,000,000,000.00	-	123,112,130.00	12.3%	876,887,870.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,533,800,000.00	-	489,975,000.00	31.9%	1,043,825,000.00
22021023	PROTOCOL TRADITIONAL GIFTS	1,250,000,000.00	81,036,984.00	129,243,984.00	10.3%	1,120,756,016.00
22021026	DOMESTIC SCHOLARSHIP SCHEME	1,675,000,000.00	-	50,664,000.00	3.0%	1,624,336,000.00
22021027	DEBT MANAGEMENT OFFICE'S PROGRAMMES/EXERCISE EXPENSES	40,000,000.00	-	-	0.0%	40,000,000.00
22021028	RETREAT OF POLITICAL OFFICE HOLDERS	200,000,000.00	-	65,500,000.00	32.8%	134,500,000.00
22021032	COMMUNICATION FOR DEVELOPMENT - UNICEF SUPPORTED PROGRAM.	70,000,000.00	-	-	0.0%	70,000,000.00
22021033	RAMADAN & SALLAH ACTIVITIES	300,000,000.00	1,400,000.00	1,400,000.00	0.5%	298,600,000.00
22021034	ACCREDITATION EXPENSES	123,000,000.00	-	43,114,702.87	35.1%	79,885,297.13
22021035	LOADING AND UPLOADING EXPENSES	-	68,500.00	368,500.00		- 368,500.00
22021043	ENVIRONMENTAL SANITATION EXPENSES	100,000,000.00	64,151,625.00	70,151,625.00	70.2%	29,848,375.00
22021044	STUDENTS EXAMINATION REGISTRATION EXPENSES	1,000,000,000.00	159,943,869.98	968,506,819.98	96.9%	31,493,180.02
22021045	RECURRENT CONTINGENCY FUNDS	500,000,000.00	-	-	0.0%	500,000,000.00
22021046	DEVELOPMENT PARTNERS EXPENSES	235,000,000.00	-	11,939,400.00	5.1%	223,060,600.00
22021047	BILATERAL MATTERS EXPENSES	20,000,000.00	1,725,000.00	6,456,000.00	32.3%	13,544,000.00
22021048	PREPARATION OF FINAL ACCOUNT	150,000,000.00	-	19,000,000.00	12.7%	131,000,000.00
22021049	ANNUAL BUDGET EXPENSES	209,600,000.00	130,588,000.00	130,628,000.00	62.3%	78,972,000.00
22021050	COMMON SERVICES-COMMITTEE AND COMMISSION EXPENSES	1,035,000,000.00	1,081,221,093.10	1,652,857,874.07	159.7%	- 617,857,874.07
22021051	STUDENT EXCHANGE PROGRAMME	13,000,000.00	4,193,400.00	24,597,300.00	189.2%	- 11,597,300.00
22021056	PRESIDENTIAL RESPONSE TO HIV/AIDS	40,000,000.00	-	-	0.0%	40,000,000.00
22021057	COMMUNICABLE AND NON-COMMUNICABLE DISEASE CONTROL	50,000,000.00	-	-	0.0%	50,000,000.00
22021060	NEGELECTED TROPICAL DISEASES EXPENSES	50,000,000.00	10,000,000.00	10,000,000.00	20.0%	40,000,000.00
22021062	INTEGRATED SUPPORTIVE SUPERVISION EXPENSES	5,000,000.00	-	-	0.0%	5,000,000.00
22021063	HUMAN RESOURCES FOR HEALTH EXPENSES	10,000,000.00	-	-	0.0%	10,000,000.00
22021065	AGRO CHEMICALS EXPENSES	50,000,000.00	810,000,000.00	810,000,000.00	1620.0%	- 760,000,000.00
22021071	ENUMERATION EXERCISES EXPENSES	10,000,000.00	-	-	0.0%	10,000,000.00
22021074	PUBLIC ENLIGHTMENT ACTIVITIES EXPENSES	40,000,000.00	2,500,000.00	26,196,000.00	65.5%	13,804,000.00
22021076	BASKET FUND FOR PARTNERS EXPENSES	100,000,000.00	-	-	0.0%	100,000,000.00
22021077	CARREARS AND COUNSELLING	1,000,000.00	-	-	0.0%	1,000,000.00
22021078	NUTRITION SERVICES EXPENSES	190,000,000.00	-	140,900,000.00	74.2%	49,100,000.00
22021079	OPEN GOVERNMENT PARTNERSHIP EXPENSES	20,000,000.00	-	-	0.0%	20,000,000.00
22021081	SUBVENTION FOR SCHOOLS UPKEEP	10,000,000.00	7,000,000.00	8,400,000.00	84.0%	1,600,000.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	42,500,000.00	1,345,250.00	14,727,300.00	34.7%	27,772,700.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***11,285,500,000.00***	***9,294,817,696.25***	***9,885,872,118.25***	***87.6%***	***1,399,627,881.75***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**11,285,500,000.00**	**9,294,817,696.25**	**9,885,872,118.25**	**87.6%**	**1,399,627,881.75**
22040110	GRANT TO OTHER ORGANIZATIONS	15,000,000.00	-	-	0.0%	15,000,000.00
22040111	CONTRIBUTION TO LOCAL ORGANIZATIONS	30,000,000.00	-	-	0.0%	30,000,000.00
22040116	DONATION	11,240,500,000.00	9,294,817,696.25	9,885,872,118.25	87.9%	1,354,627,881.75
2206	**PUBLIC DEBT CHARGES**	***13,020,000,000.00***	***2,172,047,694.96***	***7,940,399,715.41***	***61.0%***	***5,079,600,284.59***
220601	**FOREIGN INTEREST / DISCOUNT**	**1,010,000,000.00**	**385,744,747.82**	**772,816,520.73**	**76.5%**	**237,183,479.27**
22060102	FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWINGS	1,010,000,000.00	385,744,747.82	772,816,520.73	76.5%	237,183,479.27
220602	**DOMESTIC INTEREST / DISCOUNT**	**4,500,000,000.00**	**605,822,320.66**	**3,195,555,327.64**	**71.0%**	**1,304,444,672.36**
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	4,500,000,000.00	605,822,320.66	3,195,555,327.64	71.0%	1,304,444,672.36
220603	**FOREIGN PRINCIPAL**	**2,500,000,000.00**	**716,383,103.08**	**1,435,230,681.36**	**57.4%**	**1,064,769,318.64**
22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	2,500,000,000.00	716,383,103.08	1,435,230,681.36	57.4%	1,064,769,318.64
220604	**DOMESTIC PRINCIPAL**	**5,010,000,000.00**	**464,097,523.40**	**2,536,797,185.68**	**50.6%**	**2,473,202,814.32**
22060401	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	5,010,000,000.00	464,097,523.40	2,536,797,185.68	50.6%	2,473,202,814.32
2208	**TRANSFER - PAYMENT TO INDIVIDUALS**	***1,610,000,000.00***	***1,139,970,022.00***	***2,337,869,022.00***	***145.2%***	***- 727,869,022.00***
220801	**TRANSFER - PAYMENT TO INDIVIDUALS**	**1,610,000,000.00**	**1,139,970,022.00**	**2,337,869,022.00**	**145.2%**	**- 727,869,022.00**
22080104	FINANCIAL ASSISTANCE/ SUBSIDY TO INDIVIDUALS	1,610,000,000.00	1,139,970,022.00	2,337,869,022.00	145.2%	- 727,869,022.00

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	***CAPITAL EXPENDITURE***	***721,490,530,000.00***	***107,600,784,101.67***	***208,339,589,641.16***	***28.9%***	***513,150,940,358.84***
2301	**FIXED ASSETS PURCHASED**	***150,897,000,000.00***	***25,274,188,310.37***	***49,896,634,090.26***	***33.1%***	***101,000,365,909.74***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**150,897,000,000.00**	**25,274,188,310.37**	**49,896,634,090.26**	**33.1%**	**101,000,365,909.74**
23010101	PURCHASE / ACQUISITION OF LAND	3,000,000,000.00	248,579,829.65	792,661,577.45	26.4%	2,207,338,422.55
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	400,000,000.00	-	-	0.0%	400,000,000.00
23010104	PURCHASE MOTOR CYCLES	1,647,000,000.00	-	-	0.0%	1,647,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	12,995,000,000.00	5,328,300,632.41	12,613,264,639.81	97.1%	381,735,360.19
23010106	PURCHASE OF VANS	485,000,000.00	-	-	0.0%	485,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,369,000,000.00	2,586,091,116.96	2,665,567,466.96	79.1%	703,432,533.04
23010113	PURCHASE OF COMPUTERS	911,000,000.00	10,479,250.00	53,385,766.63	5.9%	857,614,233.37
23010114	PURCHASE OF COMPUTER PRINTERS	112,000,000.00	-	-	0.0%	112,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	57,000,000.00	-	-	0.0%	57,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES	2,000,000.00	-	-	0.0%	2,000,000.00
23010118	PURCHASE OF SCANNERS	2,000,000.00	-	-	0.0%	2,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	300,000,000.00	-	-	0.0%	300,000,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	150,000,000.00	-	-	0.0%	150,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	6,711,000,000.00	3,873,476,067.04	8,894,714,719.29	132.5%	- 2,183,714,719.29
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	180,000,000.00	-	-	0.0%	180,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,900,000,000.00	-	10,000,000.00	0.3%	2,890,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS	560,000,000.00	-	27,032,000.00	4.8%	532,968,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	200,000,000.00	-	-	0.0%	200,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	60,050,000,000.00	42,648,400.00	1,818,365,384.26	3.0%	58,231,634,615.74
23010128	PURCHASE OF SECURITY EQUIPMENT	5,800,000,000.00	1,567,554,857.06	4,597,112,946.45	79.3%	1,202,887,053.55
23010130	PURCHASE OF RECREATIONAL FACILITIES	20,000,000.00	-	-	0.0%	20,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	200,000,000.00	-	-	0.0%	200,000,000.00
23010139	PURCHASE OF LIBRARY EQUIPMENT	50,000,000.00	-	-	0.0%	50,000,000.00
23010142	PURCHASE OF LAW BOOKS	85,000,000.00	-	-	0.0%	85,000,000.00
23010143	PURCHASE OF TRANSFORMERS	7,000,000,000.00	7,799,270,149.48	10,000,080,686.68	142.9%	- 3,000,080,686.68
23010144	PURCHASE OF TRANSMITTERS	2,350,000,000.00	1,791,575,019.75	4,319,355,404.41	183.8%	- 1,969,355,404.41
23010147	PURCHASE OF WATER EQUIPMENT	1,210,000,000.00	-	-	0.0%	1,210,000,000.00
23010151	PURCHASE OF PLANTS AND MACHINERIES	500,000,000.00	-	40,383,405.30	8.1%	459,616,594.70
23010156	PURCHASE OF SKILLS ACQUISITION EQUIPMENT	400,000,000.00	-	153,450,000.00	38.4%	246,550,000.00
23010162	PURCHASE OF SOLAR EQUIPMENT	227,000,000.00	-	-	0.0%	227,000,000.00
23010164	PURCHASE OF WEIGH BRIDGE	150,000,000.00	-	-	0.0%	150,000,000.00
23010165	PURCHASE OF SPECIALISED VEHICLES	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
23010166	PURCHASE OF STUDIO EQUIPMENT	430,000,000.00	-	30,902,089.00	7.2%	399,097,911.00
23010172	PURCHASE OF PUBLIC ENLIGHTMENT EQUIPMENT	125,000,000.00	-	-	0.0%	125,000,000.00
23010173	PURCHASE OF COMMUNICATION EQUIPMENT	350,000,000.00	-	-	0.0%	350,000,000.00
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	18,410,000,000.00	499,606,250.00	1,425,401,250.00	7.7%	16,984,598,750.00
23010177	PURCHASE OF WATER TANKER	1,000,000,000.00	-	74,370,216.00	7.4%	925,629,784.00
23010178	PURCHASE OF AGRICULTURAL INPUTS	5,176,000,000.00	-	840,001,800.00	16.2%	4,335,998,200.00
23010179	PURCHASE OF STORES	500,000,000.00	471,142,399.30	471,142,399.30	94.2%	28,857,600.70
23010180	PURCHASE OF SANITATION EQUIPMENT	2,000,000,000.00	779,685,513.72	779,685,513.72	39.0%	1,220,314,486.28
23010181	PURCHASE OF CHAIRS AND OTHER SCHOOL ITEMS	1,000,000,000.00	275,778,825.00	289,756,825.00	29.0%	710,243,175.00
23010182	PURCHASE OF GENERATOR	40,000,000.00	-	-	0.0%	40,000,000.00
23010183	PURCHASE OF ELECTRICAL EQUIPMENT	393,000,000.00	-	-	0.0%	393,000,000.00
23010184	PURCHASE OF LABORATORY EQUIPMENT	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23010186	PURCHASE OF SECURITY VEHICLE	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
23010187	PURCHASE OF AIRCRAFT	150,000,000.00	-	-	0.0%	150,000,000.00
2302	**CONSTRUCTION / PROVISION**	***344,898,000,000.00***	***59,655,638,657.41***	***122,052,205,772.17***	***35.4%***	***222,845,794,227.83***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**344,898,000,000.00**	**59,655,638,657.41**	**122,052,205,772.17**	**35.4%**	**222,845,794,227.83**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	34,816,000,000.00	1,244,045,899.50	4,506,805,423.42	12.9%	30,309,194,576.58
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,650,000,000.00	-	26,918,375.17	1.0%	2,623,081,624.83
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,000,000,000.00	129,276,032.08	239,800,697.84	12.0%	1,760,199,302.16
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,495,000,000.00	-	87,550,000.12	2.5%	3,407,449,999.88
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	14,650,000,000.00	4,828,525,558.58	6,342,428,868.58	43.3%	8,307,571,131.42
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,500,000,000.00	1,772,328,496.16	3,862,421,748.40	36.8%	6,637,578,251.60
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	150,000,000.00	-	-	0.0%	150,000,000.00

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	16,000,000,000.00	-	-	0.0%	16,000,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	68,917,000,000.00	20,237,584,207.36	43,286,277,960.18	62.8%	25,630,722,039.82
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	30,000,000,000.00	18,411,290,399.96	42,427,877,322.81	141.4%	- 12,427,877,322.81
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	75,250,000,000.00	-	984,694,880.79	1.3%	74,265,305,119.21
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,650,000,000.00	2,013,503,654.13	2,013,503,654.13	122.0%	- 363,503,654.13
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	700,000,000.00	-	-	0.0%	700,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	3,460,000,000.00	119,661,701.33	183,125,896.91	5.3%	3,276,874,103.09
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	120,000,000.00	-	-	0.0%	120,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	4,130,000,000.00	545,542,750.00	640,187,665.07	15.5%	3,489,812,334.93
23020128	CONSTRUCTION / PROVISION OF DAMS	150,000,000.00	-	-	0.0%	150,000,000.00
23020130	CONSTRUCTION/ PROVISION OF BOREHOLES	1,050,000,000.00	-	337,179,922.76	32.1%	712,820,077.24
23020131	CONSTRUCTION/ PROVISION OF HAND PUMP	2,150,000,000.00	-	-	0.0%	2,150,000,000.00
23020132	CONSTRUCTION/ PROVISION OF MOSQUE	2,000,000,000.00	878,083,980.48	878,083,980.48	43.9%	1,121,916,019.52
23020133	CONSTRUCTION/ PROVISION OF ISLAMIYA SCHOOLS	500,000,000.00	-	-	0.0%	500,000,000.00
23020134	CONSTRUCTION/ PROVISION OF EMIRS PALACE	2,160,000,000.00	-	-	0.0%	2,160,000,000.00
23020136	CONSTRUCTION / PROVISION OF CULVERT AND DRAINAGES	7,000,000,000.00	1,168,850,859.59	1,925,787,614.21	27.5%	5,074,212,385.79
23020137	PROVISION OF BUSINESS ENABLING ENVIRONMENT FACILITIES	20,000,000,000.00	6,922,958,495.98	12,548,465,764.09	62.7%	7,451,534,235.91
23020138	PROVISION OF RECOVERY AND ECONOMIC STIMULUS FACILITIES	14,200,000,000.00	-	23,000,000.00	0.2%	14,177,000,000.00
23020139	CONSTRUCTION/PROVISION OF PARKS AND GARDENS	15,150,000,000.00	1,283,986,622.26	1,286,986,622.26	8.5%	13,863,013,377.74
23020140	PROVISION OF LEARNING & EMPOWERMENT FACILITIES FOR GIRLS	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
23020141	PROVISION OF ENTREPRENEURSHIP EQUIPMENT	1,600,000,000.00	-	196,765,262.50	12.3%	1,403,234,737.50
23020143	CONSTRUCTION OF BUYING MINERALS CENTRE	1,000,000,000.00	-	2,300,000.00	0.2%	997,700,000.00
23020147	CONSTRUCTION OF BUS STOP	500,000,000.00	100,000,000.00	252,044,112.45	50.4%	247,955,887.55
23020149	CONSTRUCTION/ PROVISION OF PLANTS AND MACHINARIES	950,000,000.00	-	-	0.0%	950,000,000.00
2303	**REHABILITATION / REPAIRS**	***102,411,475,000.00***	***20,629,672,611.46***	***30,602,626,907.58***	***29.9%***	***71,808,848,092.42***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**102,411,475,000.00**	**20,629,672,611.46**	**30,602,626,907.58**	**29.9%**	**71,808,848,092.42**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	564,200,000.00	-	-	0.0%	564,200,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	8,050,000,000.00	-	-	0.0%	8,050,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,500,000,000.00	253,254,323.81	1,169,593,115.59	4.6%	24,330,406,884.41
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,720,000,000.00	292,555,979.00	421,384,530.78	11.3%	3,298,615,469.22
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	65,000,000.00	-	-	0.0%	65,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	43,300,000,000.00	13,857,692,812.56	18,876,772,438.81	43.6%	24,423,227,561.19
23030115	REHABILITATION / REPAIRS - WATER-WAY	10,000,000,000.00	3,125,518,006.26	4,392,011,300.01	43.9%	5,607,988,699.99
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,527,275,000.00	1,176,904,331.79	3,764,692,272.50	39.5%	5,762,582,727.50
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	500,000,000.00	-	-	0.0%	500,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	50,000,000.00	-	-	0.0%	50,000,000.00
23030130	REHABILITATION/ REPAIRS OF DAMS	300,000,000.00	-	54,426,091.85	18.1%	245,573,908.15
23030132	REHABILITATION/ REPAIRS OF BOREHOLES	285,000,000.00	-	-	0.0%	285,000,000.00
23030134	REHABILITATION/ REPAIRS OF MOSQUE	300,000,000.00	-	-	0.0%	300,000,000.00
23030137	REHABILITATION/ REPAIRS OF IRRIGATIONAL FACILITIES	-	1,923,747,158.04	1,923,747,158.04		- 1,923,747,158.04
23030138	REHABILITATION/ REPAIRS OF PLANTS AND MACHINARIES	200,000,000.00	-	-	0.0%	200,000,000.00
23030143	REHABILITATION/ REPAIRS OF MOTOR VEHICLE	50,000,000.00	-	-	0.0%	50,000,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	***200,000,000.00***	***-***	***-***	***0.0%***	***200,000,000.00***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
23040101	TREE PLANTING	200,000,000.00	-	-	0.0%	200,000,000.00
2305	**OTHER CAPITAL PROJECTS**	***123,084,055,000.00***	***2,041,284,522.43***	***5,788,122,871.15***	***4.7%***	***117,295,932,128.85***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**123,084,055,000.00**	**2,041,284,522.43**	**5,788,122,871.15**	**4.7%**	**117,295,932,128.85**
23050101	RESEARCH AND DEVELOPMENT	27,211,055,000.00	366,699,175.00	811,773,404.85	3.0%	26,399,281,595.15
23050102	COMPUTER SOFTWARE ACQUISITION	800,000,000.00	-	81,358,750.00	10.2%	718,641,250.00
23050103	MONITORING AND EVALUATION	195,000,000.00	-	-	0.0%	195,000,000.00
23050129	CONSULTANCY SERVICES	1,300,000,000.00	997,477,169.70	997,477,169.70	76.7%	302,522,830.30
23050132	PURCHASE OF COMPANY SHARES	153,000,000.00	-	111,431,716.44	72.8%	41,568,283.56
23050135	INTERGRATED INFRASTRUCTURE SERVICES	29,425,000,000.00	642,292,115.48	3,545,752,852.72	12.1%	25,879,247,147.28
23050136	CONTINGENCY CAPITAL	9,000,000,000.00	-	-	0.0%	9,000,000,000.00
23050137	EMERGENCY INTERVENTION SERVICES	55,000,000,000.00	34,816,062.25	240,328,977.44	0.4%	54,759,671,022.56

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***871,337,000,000.00***	***147,328,070,215.99***	***298,613,296,605.53***	***34.3%***	***572,723,703,394.48***
701	**GENERAL PUBLIC SERVICES**	**241,624,900,388.00**	**35,165,947,391.56**	**72,277,619,065.79**	**29.9%**	**169,347,281,322.21**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**87,757,631,831.16**	**18,536,369,515.96**	**36,226,774,234.35**	**41.3%**	**51,530,857,596.81**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	58,489,531,176.31	15,128,520,968.87	27,646,459,303.04	47.3%	30,843,071,873.27
70112	FINANCIAL AND FISCAL AFFAIRS	29,268,100,654.85	3,407,848,547.09	8,580,314,931.31	29.3%	20,687,785,723.54
7013	**GENERAL SERVICES**	**139,299,070,224.24**	**14,417,308,777.26**	**27,937,837,745.74**	**20.1%**	**111,361,232,478.50**
70131	GENERAL PERSONNEL SERVICES	3,523,868,887.37	954,405,137.87	1,978,752,211.26	56.2%	1,545,116,676.11
70132	OVERALL PLANNING AND STATISTICAL SERVICES	92,716,757,124.54	7,158,462,304.68	15,402,566,625.97	16.6%	77,314,190,498.57
70133	OTHER GENERAL SERVICES	43,058,444,212.32	6,304,441,334.71	10,556,518,908.51	24.5%	32,501,925,303.81
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**1,548,198,332.60**	**40,221,403.38**	**172,607,370.29**	**11.1%**	**1,375,590,962.31**
70161	GENERAL PUBLIC SERVICES N.E.C.	1,548,198,332.60	40,221,403.38	172,607,370.29	11.1%	1,375,590,962.31
7017	**PUBLIC DEBT TRANSACTIONS**	**13,020,000,000.00**	**2,172,047,694.96**	**7,940,399,715.41**	**61.0%**	**5,079,600,284.59**
70171	PUBLIC DEBT TRANSACTIONS	13,020,000,000.00	2,172,047,694.96	7,940,399,715.41	61.0%	5,079,600,284.59
703	**PUBLIC ORDER AND SAFETY**	**34,317,862,709.31**	**4,294,608,814.66**	**12,389,724,839.75**	**36.1%**	**21,928,137,869.56**
7032	**FIRE PROTECTION SERVICES**	**1,667,560,080.98**	**168,962,127.25**	**452,725,706.22**	**27.1%**	**1,214,834,374.76**
70321	FIRE PROTECTION SERVICES	1,667,560,080.98	168,962,127.25	452,725,706.22	27.1%	1,214,834,374.76
7033	**LAW COURTS**	**8,993,076,420.52**	**1,217,418,815.77**	**3,062,145,626.40**	**34.1%**	**5,930,930,794.12**
70331	LAW COURTS	8,993,076,420.52	1,217,418,815.77	3,062,145,626.40	34.1%	5,930,930,794.12
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**23,657,226,207.81**	**2,908,227,871.64**	**8,874,853,507.13**	**37.5%**	**14,782,372,700.68**
70361	PUBLIC ORDER AND SAFETY N.E.C.	23,657,226,207.81	2,908,227,871.64	8,874,853,507.13	37.5%	14,782,372,700.68
704	**ECONOMIC AFFAIRS**	**302,479,220,959.02**	**70,564,923,992.75**	**126,528,796,559.68**	**41.8%**	**175,950,424,399.34**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**64,375,612,984.25**	**1,100,796,155.56**	**3,176,108,002.64**	**4.9%**	**61,199,504,981.61**
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	64,375,612,984.25	1,100,796,155.56	3,176,108,002.64	4.9%	61,199,504,981.61
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**79,903,381,669.75**	**6,787,909,208.09**	**10,619,815,929.99**	**13.3%**	**69,283,565,739.76**
70421	AGRICULTURE	79,725,988,080.99	6,757,990,087.75	10,514,585,927.83	13.2%	69,211,402,153.16
70422	FORESTRY	177,393,588.77	29,919,120.34	105,230,002.16	59.3%	72,163,586.61
7043	**FUEL AND ENERGY**	**104,688,608.72**	**25,928,825.92**	**56,611,245.72**	**54.1%**	**48,077,363.00**
70435	ELECTRICITY	104,688,608.72	25,928,825.92	56,611,245.72	54.1%	48,077,363.00
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**51,050,000.00**	**3,996,560.18**	**3,996,560.18**	**7.8%**	**47,053,439.82**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	51,050,000.00	3,996,560.18	3,996,560.18	7.8%	47,053,439.82
7045	**TRANSPORT**	**154,902,118,962.00**	**62,053,577,482.31**	**111,616,282,687.11**	**72.1%**	**43,285,836,274.89**
70451	ROAD TRANSPORT	124,902,118,962.00	43,642,287,082.35	69,188,405,364.30	55.4%	55,713,713,597.70
70454	AIR TRANSPORT	30,000,000,000.00	18,411,290,399.96	42,427,877,322.81	141.4%	- 12,427,877,322.81
7046	**COMMUNICATION**	**2,804,517,707.54**	**548,994,633.61**	**910,727,191.01**	**32.5%**	**1,893,790,516.53**
70461	COMMUNICATION	2,804,517,707.54	548,994,633.61	910,727,191.01	32.5%	1,893,790,516.53
7047	**OTHER INDUSTRIES**	**337,851,026.75**	**43,721,127.08**	**145,254,943.03**	**43.0%**	**192,596,083.72**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	74,754,108.31	19,527,756.13	64,899,657.65	86.8%	9,854,450.66
70472	HOTELS AND RESTUARANTS	48,864,245.50	4,232,079.12	8,674,752.36	17.8%	40,189,493.14
70473	TOURISM	19,867,504.42	4,861,367.28	14,882,423.27	74.9%	4,985,081.15
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	194,365,168.51	15,099,924.55	56,798,109.75	29.2%	137,567,058.76
705	**ENVIRONMENTAL PROTECTION**	**22,523,301,666.18**	**2,250,914,858.73**	**4,472,845,290.08**	**19.9%**	**18,050,456,376.10**
7051	**WASTE MANAGEMENT**	**1,122,486,176.72**	**250,729,109.77**	**633,701,740.07**	**56.5%**	**488,784,436.65**
70511	WASTE MANAGEMENT	1,122,486,176.72	250,729,109.77	633,701,740.07	56.5%	488,784,436.65
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**21,400,815,489.46**	**2,000,185,748.96**	**3,839,143,550.01**	**17.9%**	**17,561,671,939.45**
70561	ENVIRONMENTAL PROTECTION N.E.C.	21,400,815,489.46	2,000,185,748.96	3,839,143,550.01	17.9%	17,561,671,939.45

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
706	**HOUSING AND COMMUNITY AMMENITIES**	**64,668,791,515.59**	**5,336,880,643.09**	**12,082,357,626.45**	**18.7%**	**52,586,433,889.14**
7061	**HOUSING DEVELOPMENT**	**3,977,789,351.93**	**138,025,349.57**	**217,461,155.21**	**5.5%**	**3,760,328,196.72**
70611	HOUSING DEVELOPMENT	3,977,789,351.93	138,025,349.57	217,461,155.21	5.5%	3,760,328,196.72
7062	**COMMUNITY DEVELOPMENT**	**13,481,770,443.63**	**447,770,201.35**	**1,975,897,066.41**	**14.7%**	**11,505,873,377.22**
70621	COMMUNITY DEVELOPMENT	13,481,770,443.63	447,770,201.35	1,975,897,066.41	14.7%	11,505,873,377.22
7063	**WATER SUPPLY**	**28,761,935,223.01**	**3,728,775,793.12**	**5,517,960,820.76**	**19.2%**	**23,243,974,402.25**
70631	WATER SUPPLY	28,761,935,223.01	3,728,775,793.12	5,517,960,820.76	19.2%	23,243,974,402.25
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**18,447,296,497.02**	**1,022,309,299.05**	**4,371,038,584.07**	**23.7%**	**14,076,257,912.95**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	18,447,296,497.02	1,022,309,299.05	4,371,038,584.07	23.7%	14,076,257,912.95
707	**HEALTH**	**86,636,762,426.42**	**13,479,798,686.61**	**26,243,261,155.53**	**30.3%**	**60,393,501,270.89**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**382,112,841.73**	**28,534,489.32**	**539,105,651.44**	**141.1%**	**- 156,992,809.71**
70711	PHARMACEUTICAL PRODUCTS	382,112,841.73	28,534,489.32	539,105,651.44	141.1%	- 156,992,809.71
7072	**OUTPATIENT SERVICES**	**5,300,000.00**	**-**	**-**	**0.0%**	**5,300,000.00**
70722	SPECIALIZED MEDICAL SERVICES	5,300,000.00	-	-	0.0%	5,300,000.00
7073	**HOSPITAL SERVICES**	**8,023,937,958.74**	**1,614,582,566.49**	**4,971,287,326.11**	**62.0%**	**3,052,650,632.63**
70731	GENERAL HOSPITAL SERVICES	6,245,372,709.77	1,240,832,066.98	3,860,839,686.99	61.8%	2,384,533,022.78
70732	SPECIALIZED HOSPITAL SERVICES	1,778,565,248.96	373,750,499.51	1,110,447,639.12	62.4%	668,117,609.84
7074	**PUBLIC HEALTH SERVICES**	**1,061,259,934.93**	**1,071,142,001.78**	**1,900,212,416.48**	**179.1%**	**- 838,952,481.55**
70741	PUBLIC HEALTH SERVICES	1,061,259,934.93	1,071,142,001.78	1,900,212,416.48	179.1%	- 838,952,481.55
7076	**HEALTH N.E.C.**	**77,164,151,691.04**	**10,765,539,629.02**	**18,832,655,761.50**	**24.4%**	**58,331,495,929.54**
70761	HEALTH N.E.C.	77,164,151,691.04	10,765,539,629.02	18,832,655,761.50	24.4%	58,331,495,929.54
708	**RECREATION, CULTURE AND RELIGION**	**33,777,111,387.39**	**5,604,375,712.38**	**13,102,551,213.11**	**38.8%**	**20,674,560,174.28**
7081	**RECREATIONAL AND SPORTING SERVICES**	**18,853,739,700.92**	**49,898,106.78**	**551,690,053.01**	**2.9%**	**18,302,049,647.91**
70811	RECREATIONAL AND SPORTING SERVICES	18,853,739,700.92	49,898,106.78	551,690,053.01	2.9%	18,302,049,647.91
7082	**CULTURAL SERVICES**	**329,828,530.17**	**17,844,666.86**	**51,691,094.03**	**15.7%**	**278,137,436.14**
70821	CULTURAL SERVICES	329,828,530.17	17,844,666.86	51,691,094.03	15.7%	278,137,436.14
7083	**BROADCASTING AND PUBLISHING SERVICES**	**6,165,519,293.31**	**2,461,556,647.38**	**5,971,702,620.09**	**96.9%**	**193,816,673.22**
70831	BROADCASTING AND PUBLISHING SERVICES	6,165,519,293.31	2,461,556,647.38	5,971,702,620.09	96.9%	193,816,673.22
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**8,428,023,862.99**	**3,075,076,291.36**	**6,527,467,445.98**	**77.4%**	**1,900,556,417.01**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,428,023,862.99	3,075,076,291.36	6,527,467,445.98	77.4%	1,900,556,417.01
709	**EDUCATION**	**67,830,693,630.58**	**4,810,194,303.22**	**16,317,431,280.41**	**24.1%**	**51,513,262,350.17**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**1,826,456,311.80**	**152,970,416.08**	**483,823,509.47**	**26.5%**	**1,342,632,802.33**
70912	PRIMARY EDUCATION	1,826,456,311.80	152,970,416.08	483,823,509.47	26.5%	1,342,632,802.33
7092	**SECONDARY EDUCATION**	**8,442,949,772.93**	**1,828,748,153.38**	**5,485,216,885.90**	**65.0%**	**2,957,732,887.03**
70922	UPPER-SECONDARY EDUCATION	8,442,949,772.93	1,828,748,153.38	5,485,216,885.90	65.0%	2,957,732,887.03
7094	**TERTIARY EDUCATION**	**8,102,903,291.22**	**1,014,913,542.58**	**3,197,808,439.90**	**39.5%**	**4,905,094,851.32**
70941	FIRST STAGE OF TERTIARY EDUCATION	3,024,744,763.99	540,880,938.65	1,703,384,056.15	56.3%	1,321,360,707.84
70942	SECOND STAGE OF TERTIARY EDUCATION	5,078,158,527.22	474,032,603.93	1,494,424,383.75	29.4%	3,583,734,143.47
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,931,860,493.74**	**441,463,125.41**	**1,333,978,681.92**	**69.1%**	**597,881,811.82**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,931,860,493.74	441,463,125.41	1,333,978,681.92	69.1%	597,881,811.82
7097	**R & D EDUCATION**	**48,937,815.93**	**3,664,930.57**	**8,711,062.74**	**17.8%**	**40,226,753.19**
70971	R & D EDUCATION	48,937,815.93	3,664,930.57	8,711,062.74	17.8%	40,226,753.19
7098	**EDUCATION N.E.C.**	**47,477,585,944.96**	**1,368,434,135.20**	**5,807,892,700.48**	**12.2%**	**41,669,693,244.48**
70981	EDUCATION N.E.C	47,477,585,944.96	1,368,434,135.20	5,807,892,700.48	12.2%	41,669,693,244.48
710	**SOCIAL PROTECTION**	**17,478,355,317.50**	**5,820,425,812.99**	**15,198,709,574.73**	**87.0%**	**2,279,645,742.77**
7101	**SICKNESS AND DISABILITY**	**820,450,000.00**	**-**	**16,000,000.00**	**2.0%**	**804,450,000.00**
71012	DISABILITY	820,450,000.00	-	16,000,000.00	2.0%	804,450,000.00
7102	**OLD AGE**	**7,533,475,344.02**	**3,203,926,559.46**	**8,231,043,600.71**	**109.3%**	**- 697,568,256.69**
71021	OLD AGE	7,533,475,344.02	3,203,926,559.46	8,231,043,600.71	109.3%	- 697,568,256.69
7104	**FAMILY AND CHILDREN**	**4,349,274,522.44**	**2,081,259,582.44**	**2,374,392,473.38**	**54.6%**	**1,974,882,049.06**
71041	FAMILY AND CHILDREN	4,349,274,522.44	2,081,259,582.44	2,374,392,473.38	54.6%	1,974,882,049.06
7105	**UNEMPLOYMENT**	**247,954,816.85**	**6,924,375.44**	**171,902,447.07**	**69.3%**	**76,052,369.78**
71051	UNEMPLOYMENT	247,954,816.85	6,924,375.44	171,902,447.07	69.3%	76,052,369.78
7107	**SOCIAL EXCLUSSION N.E.C**	**4,076,050,634.19**	**497,007,782.55**	**3,998,045,014.10**	**98.1%**	**78,005,620.09**
71071	SOCIAL EXCLUSION N.E.C.	4,076,050,634.19	497,007,782.55	3,998,045,014.10	98.1%	78,005,620.09
7109	**SOCIAL PROTECTION N.E.C.**	**451,150,000.00**	**31,307,513.10**	**407,326,039.47**	**90.3%**	**43,823,960.53**
71091	SOCIAL PROTECTION N.E.C.	451,150,000.00	31,307,513.10	407,326,039.47	90.3%	43,823,960.53

Table 11: Personnel Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***48,008,900,000.00***	***13,884,436,307.07***	***38,177,488,578.54***	***79.5%***	***9,831,411,421.47***
701	**GENERAL PUBLIC SERVICES**	**5,995,570,388.00**	**1,676,787,593.43**	**3,977,854,541.12**	**66.3%**	**2,017,715,846.88**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**3,634,406,831.16**	**1,001,758,099.26**	**2,570,683,739.99**	**70.7%**	**1,063,723,091.17**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,208,381,176.31	749,506,229.95	1,825,160,134.20	82.6%	383,221,042.11
70112	FINANCIAL AND FISCAL AFFAIRS	1,426,025,654.85	252,251,869.31	745,523,605.79	52.3%	680,502,049.06
7013	**GENERAL SERVICES**	**2,244,465,224.24**	**646,078,587.04**	**1,319,907,736.28**	**58.8%**	**924,557,487.96**
70131	GENERAL PERSONNEL SERVICES	2,040,568,887.37	595,714,519.83	1,178,506,236.73	57.8%	862,062,650.64
70132	OVERALL PLANNING AND STATISTICAL SERVICES	172,452,124.54	34,200,324.31	106,486,098.35	61.7%	65,966,026.19
70133	OTHER GENERAL SERVICES	31,444,212.32	16,163,742.90	34,915,401.20	111.0%	- 3,471,188.88
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**116,698,332.60**	**28,950,907.13**	**87,263,064.85**	**74.8%**	**29,435,267.75**
70161	GENERAL PUBLIC SERVICES N.E.C.	116,698,332.60	28,950,907.13	87,263,064.85	74.8%	29,435,267.75
703	**PUBLIC ORDER AND SAFETY**	**3,856,712,709.31**	**702,418,547.19**	**2,113,411,127.44**	**54.8%**	**1,743,301,581.87**
7032	**FIRE PROTECTION SERVICES**	**554,660,080.98**	**140,876,295.50**	**424,639,874.47**	**76.6%**	**130,020,206.51**
70321	FIRE PROTECTION SERVICES	554,660,080.98	140,876,295.50	424,639,874.47	76.6%	130,020,206.51
7033	**LAW COURTS**	**3,204,926,420.52**	**541,663,961.79**	**1,629,068,377.31**	**50.8%**	**1,575,858,043.21**
70331	LAW COURTS	3,204,926,420.52	541,663,961.79	1,629,068,377.31	50.8%	1,575,858,043.21
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**97,126,207.81**	**19,878,289.90**	**59,702,875.66**	**61.5%**	**37,423,332.15**
70361	PUBLIC ORDER AND SAFETY N.E.C.	97,126,207.81	19,878,289.90	59,702,875.66	61.5%	37,423,332.15
704	**ECONOMIC AFFAIRS**	**2,702,200,959.02**	**585,510,890.36**	**1,874,683,210.66**	**69.4%**	**827,517,748.36**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**130,812,984.25**	**32,025,437.71**	**99,356,270.04**	**76.0%**	**31,456,714.21**
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	130,812,984.25	32,025,437.71	99,356,270.04	76.0%	31,456,714.21
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**1,805,811,669.75**	**371,780,275.42**	**1,218,802,065.27**	**67.5%**	**587,009,604.48**
70421	AGRICULTURE	1,648,018,080.99	345,869,646.93	1,117,580,554.96	67.8%	530,437,526.03
70422	FORESTRY	157,793,588.77	25,910,628.49	101,221,510.31	64.1%	56,572,078.46
7043	**FUEL AND ENERGY**	**62,488,608.72**	**13,900,170.42**	**43,082,452.62**	**68.9%**	**19,406,156.10**
70435	ELECTRICITY	62,488,608.72	13,900,170.42	43,082,452.62	68.9%	19,406,156.10
7045	**TRANSPORT**	**541,468,962.00**	**124,819,920.62**	**380,542,889.42**	**70.3%**	**160,926,072.58**
70451	ROAD TRANSPORT	541,468,962.00	124,819,920.62	380,542,889.42	70.3%	160,926,072.58
7046	**COMMUNICATION**	**15,517,707.54**	**3,451,883.61**	**12,467,753.21**	**80.3%**	**3,049,954.33**
70461	COMMUNICATION	15,517,707.54	3,451,883.61	12,467,753.21	80.3%	3,049,954.33
7047	**OTHER INDUSTRIES**	**146,101,026.75**	**39,533,202.58**	**120,431,780.10**	**82.4%**	**25,669,246.65**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	67,004,108.31	19,527,756.13	59,749,657.65	89.2%	7,254,450.66
70472	HOTELS AND RESTUARANTS	8,764,245.50	2,221,336.62	6,664,009.86	76.0%	2,100,235.64
70473	TOURISM	19,867,504.42	4,861,367.28	14,584,101.84	73.4%	5,283,402.58
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	50,465,168.51	12,922,742.55	39,434,010.75	78.1%	11,031,157.76
705	**ENVIRONMENTAL PROTECTION**	**933,601,666.18**	**220,225,429.71**	**652,819,801.97**	**69.9%**	**280,781,864.21**
7051	**WASTE MANAGEMENT**	**784,886,176.72**	**186,379,173.52**	**563,351,803.82**	**71.8%**	**221,534,372.90**
70511	WASTE MANAGEMENT	784,886,176.72	186,379,173.52	563,351,803.82	71.8%	221,534,372.90
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**148,715,489.46**	**33,846,256.19**	**89,467,998.15**	**60.2%**	**59,247,491.31**
70561	ENVIRONMENTAL PROTECTION N.E.C.	148,715,489.46	33,846,256.19	89,467,998.15	60.2%	59,247,491.31
706	**HOUSING AND COMMUNITY AMMENITIES**	**535,691,515.59**	**106,248,740.98**	**335,374,355.31**	**62.6%**	**200,317,160.28**
7061	**HOUSING DEVELOPMENT**	**73,539,351.93**	**10,960,061.82**	**36,666,446.46**	**49.9%**	**36,872,905.47**
70611	HOUSING DEVELOPMENT	73,539,351.93	10,960,061.82	36,666,446.46	49.9%	36,872,905.47
7062	**COMMUNITY DEVELOPMENT**	**129,570,443.63**	**28,633,226.90**	**86,341,209.62**	**66.6%**	**43,229,234.01**
70621	COMMUNITY DEVELOPMENT	129,570,443.63	28,633,226.90	86,341,209.62	66.6%	43,229,234.01

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7063	**WATER SUPPLY**	**252,335,223.01**	**50,282,904.36**	**155,702,168.73**	**61.7%**	**96,633,054.28**
70631	WATER SUPPLY	252,335,223.01	50,282,904.36	155,702,168.73	61.7%	96,633,054.28
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**80,246,497.02**	**16,372,547.90**	**56,664,530.50**	**70.6%**	**23,581,966.52**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	80,246,497.02	16,372,547.90	56,664,530.50	70.6%	23,581,966.52
707	**HEALTH**	**7,982,612,426.42**	**2,541,612,541.57**	**6,342,475,934.40**	**79.5%**	**1,640,136,492.02**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**123,562,841.73**	**28,534,489.32**	**86,275,228.06**	**69.8%**	**37,287,613.67**
70711	PHARMACEUTICAL PRODUCTS	123,562,841.73	28,534,489.32	86,275,228.06	69.8%	37,287,613.67
7073	**HOSPITAL SERVICES**	**7,008,287,958.74**	**1,507,768,220.63**	**4,774,098,338.39**	**68.1%**	**2,234,189,620.35**
70731	GENERAL HOSPITAL SERVICES	5,603,672,709.77	1,136,364,446.77	3,697,080,271.76	66.0%	1,906,592,438.01
70732	SPECIALIZED HOSPITAL SERVICES	1,404,615,248.96	371,403,773.86	1,077,018,066.63	76.7%	327,597,182.33
7074	**PUBLIC HEALTH SERVICES**	**623,559,934.93**	**945,954,126.58**	**1,301,776,339.43**	**208.8%**	**- 678,216,404.50**
70741	PUBLIC HEALTH SERVICES	623,559,934.93	945,954,126.58	1,301,776,339.43	208.8%	- 678,216,404.50
7076	**HEALTH N.E.C.**	**227,201,691.04**	**59,355,705.04**	**180,326,028.52**	**79.4%**	**46,875,662.52**
70761	HEALTH N.E.C.	227,201,691.04	59,355,705.04	180,326,028.52	79.4%	46,875,662.52
708	**RECREATION, CULTURE AND RELIGION**	**2,100,711,387.39**	**1,066,051,578.27**	**3,128,470,853.61**	**148.9%**	**- 1,027,759,466.22**
7081	**RECREATIONAL AND SPORTING SERVICES**	**273,639,700.92**	**44,665,362.78**	**305,130,528.31**	**111.5%**	**- 31,490,827.39**
70811	RECREATIONAL AND SPORTING SERVICES	273,639,700.92	44,665,362.78	305,130,528.31	111.5%	- 31,490,827.39
7082	**CULTURAL SERVICES**	**64,528,530.17**	**15,012,398.66**	**46,194,522.38**	**71.6%**	**18,334,007.79**
70821	CULTURAL SERVICES	64,528,530.17	15,012,398.66	46,194,522.38	71.6%	18,334,007.79
7083	**BROADCASTING AND PUBLISHING SERVICES**	**446,719,293.31**	**101,670,202.09**	**313,653,331.31**	**70.2%**	**133,065,962.00**
70831	BROADCASTING AND PUBLISHING SERVICES	446,719,293.31	101,670,202.09	313,653,331.31	70.2%	133,065,962.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**1,315,823,862.99**	**904,703,614.74**	**2,463,492,471.61**	**187.2%**	**- 1,147,668,608.62**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,315,823,862.99	904,703,614.74	2,463,492,471.61	187.2%	- 1,147,668,608.62
709	**EDUCATION**	**16,159,443,630.58**	**3,730,556,905.31**	**11,365,412,931.06**	**70.3%**	**4,794,030,699.52**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**652,756,311.80**	**151,009,719.15**	**456,477,674.34**	**69.9%**	**196,278,637.46**
70912	PRIMARY EDUCATION	652,756,311.80	151,009,719.15	456,477,674.34	69.9%	196,278,637.46
7092	**SECONDARY EDUCATION**	**7,572,949,772.93**	**1,825,114,442.63**	**5,454,942,213.65**	**72.0%**	**2,118,007,559.28**
70922	UPPER-SECONDARY EDUCATION	7,572,949,772.93	1,825,114,442.63	5,454,942,213.65	72.0%	2,118,007,559.28
7094	**TERTIARY EDUCATION**	**4,253,003,291.22**	**950,215,014.54**	**2,814,651,235.22**	**66.2%**	**1,438,352,056.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	2,590,544,763.99	529,550,570.33	1,603,340,267.44	61.9%	987,204,496.55
70942	SECOND STAGE OF TERTIARY EDUCATION	1,662,458,527.22	420,664,444.21	1,211,310,967.78	72.9%	451,147,559.44
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,867,710,493.74**	**437,208,295.41**	**1,328,973,851.92**	**71.2%**	**538,736,641.82**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,867,710,493.74	437,208,295.41	1,328,973,851.92	71.2%	538,736,641.82
7097	**R & D EDUCATION**	**10,787,815.93**	**2,476,380.57**	**7,522,512.74**	**69.7%**	**3,265,303.19**
70971	R & D EDUCATION	10,787,815.93	2,476,380.57	7,522,512.74	69.7%	3,265,303.19
7098	**EDUCATION N.E.C.**	**1,802,235,944.96**	**364,533,053.01**	**1,302,845,443.19**	**72.3%**	**499,390,501.77**
70981	EDUCATION N.E.C	1,802,235,944.96	364,533,053.01	1,302,845,443.19	72.3%	499,390,501.77
710	**SOCIAL PROTECTION**	**7,742,355,317.50**	**3,255,024,080.25**	**8,386,985,822.97**	**108.3%**	**- 644,630,505.47**
7102	**OLD AGE**	**7,524,825,344.02**	**3,203,926,559.46**	**8,227,198,424.71**	**109.3%**	**- 702,373,080.69**
71021	OLD AGE	7,524,825,344.02	3,203,926,559.46	8,227,198,424.71	109.3%	- 702,373,080.69
7104	**FAMILY AND CHILDREN**	**183,274,522.44**	**44,121,556.31**	**134,438,747.25**	**73.4%**	**48,835,775.19**
71041	FAMILY AND CHILDREN	183,274,522.44	44,121,556.31	134,438,747.25	73.4%	48,835,775.19
7105	**UNEMPLOYMENT**	**5,804,816.85**	**1,543,544.94**	**4,630,634.82**	**79.8%**	**1,174,182.03**
71051	UNEMPLOYMENT	5,804,816.85	1,543,544.94	4,630,634.82	79.8%	1,174,182.03
7107	**SOCIAL EXCLUSSION N.E.C**	**28,450,634.19**	**5,432,419.54**	**20,718,016.19**	**72.8%**	**7,732,618.00**
71071	SOCIAL EXCLUSION N.E.C.	28,450,634.19	5,432,419.54	20,718,016.19	72.8%	7,732,618.00

Table 12: Overhead Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***75,922,070,000.00***	***13,236,014,394.04***	***31,932,077,530.17***	***42.1%***	***43,989,992,469.83***
701	**GENERAL PUBLIC SERVICES**	**39,703,000,000.00**	**4,631,386,551.82**	**12,477,410,868.90**	**31.4%**	**27,225,589,131.10**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**30,551,225,000.00**	**4,042,346,216.63**	**10,517,293,071.19**	**34.4%**	**20,033,931,928.81**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,234,150,000.00	2,345,619,235.49	7,228,964,029.76	50.8%	7,005,185,970.24
70112	FINANCIAL AND FISCAL AFFAIRS	16,317,075,000.00	1,696,726,981.14	3,288,329,041.43	20.2%	13,028,745,958.57
7013	**GENERAL SERVICES**	**7,755,275,000.00**	**577,769,838.94**	**1,874,773,492.27**	**24.2%**	**5,880,501,507.73**
70131	GENERAL PERSONNEL SERVICES	1,083,300,000.00	302,836,151.55	744,391,508.04	68.7%	338,908,491.96
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,482,250,000.00	146,677,969.39	192,989,248.53	7.8%	2,289,260,751.47
70133	OTHER GENERAL SERVICES	4,189,725,000.00	128,255,718.00	937,392,735.70	22.4%	3,252,332,264.30
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**1,396,500,000.00**	**11,270,496.25**	**85,344,305.44**	**6.1%**	**1,311,155,694.56**
70161	GENERAL PUBLIC SERVICES N.E.C.	1,396,500,000.00	11,270,496.25	85,344,305.44	6.1%	1,311,155,694.56
703	**PUBLIC ORDER AND SAFETY**	**12,071,950,000.00**	**385,968,103.13**	**1,064,916,032.41**	**8.8%**	**11,007,033,967.59**
7032	**FIRE PROTECTION SERVICES**	**112,900,000.00**	**28,085,831.75**	**28,085,831.75**	**24.9%**	**84,814,168.25**
70321	FIRE PROTECTION SERVICES	112,900,000.00	28,085,831.75	28,085,831.75	24.9%	84,814,168.25
7033	**LAW COURTS**	**1,638,950,000.00**	**198,766,520.56**	**395,093,190.02**	**24.1%**	**1,243,856,809.98**
70331	LAW COURTS	1,638,950,000.00	198,766,520.56	395,093,190.02	24.1%	1,243,856,809.98
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**10,320,100,000.00**	**159,115,750.82**	**641,737,010.64**	**6.2%**	**9,678,362,989.36**
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,320,100,000.00	159,115,750.82	641,737,010.64	6.2%	9,678,362,989.36
704	**ECONOMIC AFFAIRS**	**4,034,020,000.00**	**4,360,969,410.65**	**4,808,859,566.73**	**119.2%**	**- 774,839,566.73**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**298,800,000.00**	**11,958,717.85**	**106,202,456.85**	**35.5%**	**192,597,543.15**
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	298,800,000.00	11,958,717.85	106,202,456.85	35.5%	192,597,543.15
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**2,652,570,000.00**	**4,320,457,342.55**	**4,432,811,457.42**	**167.1%**	**- 1,780,241,457.42**
70421	AGRICULTURE	2,632,970,000.00	4,316,448,850.70	4,428,802,965.57	168.2%	- 1,795,832,965.57
70422	FORESTRY	19,600,000.00	4,008,491.85	4,008,491.85	20.5%	15,591,508.15
7043	**FUEL AND ENERGY**	**40,200,000.00**	**12,028,655.50**	**13,528,793.10**	**33.7%**	**26,671,206.90**
70435	ELECTRICITY	40,200,000.00	12,028,655.50	13,528,793.10	33.7%	26,671,206.90
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**51,050,000.00**	**3,996,560.18**	**3,996,560.18**	**7.8%**	**47,053,439.82**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	51,050,000.00	3,996,560.18	3,996,560.18	7.8%	47,053,439.82
7045	**TRANSPORT**	**160,650,000.00**	**8,340,210.07**	**16,427,823.45**	**10.2%**	**144,222,176.55**
70451	ROAD TRANSPORT	160,650,000.00	8,340,210.07	16,427,823.45	10.2%	144,222,176.55
7046	**COMMUNICATION**	**639,000,000.00**	**-**	**211,069,312.80**	**33.0%**	**427,930,687.20**
70461	COMMUNICATION	639,000,000.00	-	211,069,312.80	33.0%	427,930,687.20
7047	**OTHER INDUSTRIES**	**191,750,000.00**	**4,187,924.50**	**24,823,162.93**	**12.9%**	**166,926,837.07**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	7,750,000.00	-	5,150,000.00	66.5%	2,600,000.00
70472	HOTELS AND RESTUARANTS	40,100,000.00	2,010,742.50	2,010,742.50	5.0%	38,089,257.50
70473	TOURISM	-	-	298,321.43		- 298,321.43
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	143,900,000.00	2,177,182.00	17,364,099.00	12.1%	126,535,901.00
705	**ENVIRONMENTAL PROTECTION**	**439,700,000.00**	**82,153,055.71**	**93,163,659.81**	**21.2%**	**346,536,340.19**
7051	**WASTE MANAGEMENT**	**337,600,000.00**	**64,349,936.25**	**70,349,936.25**	**20.8%**	**267,250,063.75**
70511	WASTE MANAGEMENT	337,600,000.00	64,349,936.25	70,349,936.25	20.8%	267,250,063.75
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**102,100,000.00**	**17,803,119.46**	**22,813,723.56**	**22.3%**	**79,286,276.44**
70561	ENVIRONMENTAL PROTECTION N.E.C.	102,100,000.00	17,803,119.46	22,813,723.56	22.3%	79,286,276.44
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,869,100,000.00**	**980,873,759.72**	**2,798,161,072.36**	**149.7%**	**- 929,061,072.36**
7061	**HOUSING DEVELOPMENT**	**51,250,000.00**	**2,065,902.77**	**6,700,923.77**	**13.1%**	**44,549,076.23**
70611	HOUSING DEVELOPMENT	51,250,000.00	2,065,902.77	6,700,923.77	13.1%	44,549,076.23
7062	**COMMUNITY DEVELOPMENT**	**106,200,000.00**	**419,136,974.45**	**1,889,555,856.79**	**1779.2%**	**- 1,783,355,856.79**
70621	COMMUNITY DEVELOPMENT	106,200,000.00	419,136,974.45	1,889,555,856.79	1779.2%	- 1,783,355,856.79

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7063	**WATER SUPPLY**	**1,704,600,000.00**	**552,974,882.50**	**883,697,351.90**	**51.8%**	**820,902,648.10**
70631	WATER SUPPLY	1,704,600,000.00	552,974,882.50	883,697,351.90	51.8%	820,902,648.10
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**7,050,000.00**	**6,696,000.00**	**18,206,939.90**	**258.3%**	**- 11,156,939.90**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	7,050,000.00	6,696,000.00	18,206,939.90	258.3%	- 11,156,939.90
707	**HEALTH**	**2,449,150,000.00**	**406,547,693.81**	**1,616,806,339.90**	**66.0%**	**832,343,660.10**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**258,550,000.00**	**-**	**452,830,423.38**	**175.1%**	**- 194,280,423.38**
70711	PHARMACEUTICAL PRODUCTS	258,550,000.00	-	452,830,423.38	175.1%	- 194,280,423.38
7072	**OUTPATIENT SERVICES**	**5,300,000.00**	**-**	**-**	**0.0%**	**5,300,000.00**
70722	SPECIALIZED MEDICAL SERVICES	5,300,000.00	-	-	0.0%	5,300,000.00
7073	**HOSPITAL SERVICES**	**1,015,650,000.00**	**106,814,345.86**	**197,188,987.72**	**19.4%**	**818,461,012.28**
70731	GENERAL HOSPITAL SERVICES	641,700,000.00	104,467,620.21	163,759,415.23	25.5%	477,940,584.77
70732	SPECIALIZED HOSPITAL SERVICES	373,950,000.00	2,346,725.65	33,429,572.49	8.9%	340,520,427.51
7074	**PUBLIC HEALTH SERVICES**	**437,700,000.00**	**125,187,875.20**	**598,436,077.05**	**136.7%**	**- 160,736,077.05**
70741	PUBLIC HEALTH SERVICES	437,700,000.00	125,187,875.20	598,436,077.05	136.7%	- 160,736,077.05
7076	**HEALTH N.E.C.**	**731,950,000.00**	**174,545,472.75**	**368,350,851.75**	**50.3%**	**363,599,148.25**
70761	HEALTH N.E.C.	731,950,000.00	174,545,472.75	368,350,851.75	50.3%	363,599,148.25
708	**RECREATION, CULTURE AND RELIGION**	**4,013,400,000.00**	**1,560,519,575.62**	**3,974,843,799.95**	**99.0%**	**38,556,200.05**
7081	**RECREATIONAL AND SPORTING SERVICES**	**230,100,000.00**	**5,232,744.00**	**49,794,262.20**	**21.6%**	**180,305,737.80**
70811	RECREATIONAL AND SPORTING SERVICES	230,100,000.00	5,232,744.00	49,794,262.20	21.6%	180,305,737.80
7082	**CULTURAL SERVICES**	**45,300,000.00**	**2,832,268.20**	**5,496,571.65**	**12.1%**	**39,803,428.35**
70821	CULTURAL SERVICES	45,300,000.00	2,832,268.20	5,496,571.65	12.1%	39,803,428.35
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,335,800,000.00**	**260,165,867.28**	**733,661,972.21**	**54.9%**	**602,138,027.79**
70831	BROADCASTING AND PUBLISHING SERVICES	1,335,800,000.00	260,165,867.28	733,661,972.21	54.9%	602,138,027.79
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**2,402,200,000.00**	**1,292,288,696.14**	**3,185,890,993.89**	**132.6%**	**- 783,690,993.89**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,402,200,000.00	1,292,288,696.14	3,185,890,993.89	132.6%	- 783,690,993.89
709	**EDUCATION**	**7,701,250,000.00**	**280,540,537.30**	**1,565,901,660.39**	**20.3%**	**6,135,348,339.61**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**1,173,700,000.00**	**1,960,696.93**	**27,345,835.13**	**2.3%**	**1,146,354,164.87**
70912	PRIMARY EDUCATION	1,173,700,000.00	1,960,696.93	27,345,835.13	2.3%	1,146,354,164.87
7092	**SECONDARY EDUCATION**	**620,000,000.00**	**3,633,710.75**	**30,274,672.25**	**4.9%**	**589,725,327.75**
70922	UPPER-SECONDARY EDUCATION	620,000,000.00	3,633,710.75	30,274,672.25	4.9%	589,725,327.75
7094	**TERTIARY EDUCATION**	**3,849,900,000.00**	**64,698,528.04**	**383,157,204.68**	**10.0%**	**3,466,742,795.32**
70941	FIRST STAGE OF TERTIARY EDUCATION	434,200,000.00	11,330,368.32	100,043,788.71	23.0%	334,156,211.29
70942	SECOND STAGE OF TERTIARY EDUCATION	3,415,700,000.00	53,368,159.72	283,113,415.97	8.3%	3,132,586,584.03
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**64,150,000.00**	**4,254,830.00**	**5,004,830.00**	**7.8%**	**59,145,170.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	64,150,000.00	4,254,830.00	5,004,830.00	7.8%	59,145,170.00
7097	**R & D EDUCATION**	**38,150,000.00**	**1,188,550.00**	**1,188,550.00**	**3.1%**	**36,961,450.00**
70971	R & D EDUCATION	38,150,000.00	1,188,550.00	1,188,550.00	3.1%	36,961,450.00
7098	**EDUCATION N.E.C.**	**1,955,350,000.00**	**204,804,221.58**	**1,118,930,568.33**	**57.2%**	**836,419,431.67**
70981	EDUCATION N.E.C	1,955,350,000.00	204,804,221.58	1,118,930,568.33	57.2%	836,419,431.67
710	**SOCIAL PROTECTION**	**3,640,500,000.00**	**547,055,706.28**	**3,532,014,529.72**	**97.0%**	**108,485,470.28**
7101	**SICKNESS AND DISABILITY**	**720,450,000.00**	**-**	**16,000,000.00**	**2.2%**	**704,450,000.00**
71012	DISABILITY	720,450,000.00	-	16,000,000.00	2.2%	704,450,000.00
7102	**OLD AGE**	**8,150,000.00**	**-**	**3,845,176.00**	**47.2%**	**4,304,824.00**
71021	OLD AGE	8,150,000.00	-	3,845,176.00	47.2%	4,304,824.00
7104	**FAMILY AND CHILDREN**	**206,000,000.00**	**23,634,372.00**	**226,450,072.00**	**109.9%**	**- 20,450,072.00**
71041	FAMILY AND CHILDREN	206,000,000.00	23,634,372.00	226,450,072.00	109.9%	- 20,450,072.00
7105	**UNEMPLOYMENT**	**242,150,000.00**	**5,380,830.50**	**167,271,812.25**	**69.1%**	**74,878,187.75**
71051	UNEMPLOYMENT	242,150,000.00	5,380,830.50	167,271,812.25	69.1%	74,878,187.75
7107	**SOCIAL EXCLUSSION N.E.C**	**2,027,600,000.00**	**486,732,990.68**	**2,711,121,430.00**	**133.7%**	**- 683,521,430.00**
71071	SOCIAL EXCLUSION N.E.C.	2,027,600,000.00	486,732,990.68	2,711,121,430.00	133.7%	- 683,521,430.00
7109	**SOCIAL PROTECTION N.E.C.**	**436,150,000.00**	**31,307,513.10**	**407,326,039.47**	**93.4%**	**28,823,960.53**
71091	SOCIAL PROTECTION N.E.C.	436,150,000.00	31,307,513.10	407,326,039.47	93.4%	28,823,960.53

Table 13: Capital Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***721,490,530,000.00***	***107,600,784,101.67***	***208,339,589,641.16***	***28.9%***	***513,150,940,358.84***
701	**GENERAL PUBLIC SERVICES**	**171,641,330,000.00**	**16,250,937,833.10**	**36,856,111,800.11**	**21.5%**	**134,785,218,199.89**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**46,567,000,000.00**	**3,060,539,481.82**	**12,164,517,282.92**	**26.1%**	**34,402,482,717.08**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	35,097,000,000.00	1,621,249,785.18	7,638,934,998.83	21.8%	27,458,065,001.17
70112	FINANCIAL AND FISCAL AFFAIRS	11,470,000,000.00	1,439,289,696.64	4,525,582,284.09	39.5%	6,944,417,715.91
7013	**GENERAL SERVICES**	**125,039,330,000.00**	**13,190,398,351.28**	**24,691,594,517.19**	**19.7%**	**100,347,735,482.81**
70131	GENERAL PERSONNEL SERVICES	400,000,000.00	55,854,466.49	55,854,466.49	14.0%	344,145,533.51
70132	OVERALL PLANNING AND STATISTICAL SERVICES	90,052,055,000.00	6,977,584,010.98	15,103,091,279.09	16.8%	74,948,963,720.91
70133	OTHER GENERAL SERVICES	34,587,275,000.00	6,156,959,873.81	9,532,648,771.61	27.6%	25,054,626,228.39
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**35,000,000.00**	**-**	**-**	**0.0%**	**35,000,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	35,000,000.00	-	-	0.0%	35,000,000.00
703	**PUBLIC ORDER AND SAFETY**	**18,389,200,000.00**	**3,206,222,164.34**	**9,211,397,679.90**	**50.1%**	**9,177,802,320.10**
7032	**FIRE PROTECTION SERVICES**	**1,000,000,000.00**	**-**	**-**	**0.0%**	**1,000,000,000.00**
70321	FIRE PROTECTION SERVICES	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
7033	**LAW COURTS**	**4,149,200,000.00**	**476,988,333.42**	**1,037,984,059.07**	**25.0%**	**3,111,215,940.93**
70331	LAW COURTS	4,149,200,000.00	476,988,333.42	1,037,984,059.07	25.0%	3,111,215,940.93
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**13,240,000,000.00**	**2,729,233,830.92**	**8,173,413,620.83**	**61.7%**	**5,066,586,379.17**
70361	PUBLIC ORDER AND SAFETY N.E.C.	13,240,000,000.00	2,729,233,830.92	8,173,413,620.83	61.7%	5,066,586,379.17
704	**ECONOMIC AFFAIRS**	**295,741,000,000.00**	**65,618,443,691.74**	**119,845,253,782.29**	**40.5%**	**175,895,746,217.71**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**63,946,000,000.00**	**1,056,812,000.00**	**2,970,549,275.75**	**4.6%**	**60,975,450,724.25**
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	63,946,000,000.00	1,056,812,000.00	2,970,549,275.75	4.6%	60,975,450,724.25
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**75,445,000,000.00**	**2,095,671,590.12**	**4,968,202,407.30**	**6.6%**	**70,476,797,592.70**
70421	AGRICULTURE	75,445,000,000.00	2,095,671,590.12	4,968,202,407.30	6.6%	70,476,797,592.70
7045	**TRANSPORT**	**154,200,000,000.00**	**61,920,417,351.62**	**111,219,311,974.24**	**72.1%**	**42,980,688,025.76**
70451	ROAD TRANSPORT	124,200,000,000.00	43,509,126,951.66	68,791,434,651.43	55.4%	55,408,565,348.57
70454	AIR TRANSPORT	30,000,000,000.00	18,411,290,399.96	42,427,877,322.81	141.4%	- 12,427,877,322.81
7046	**COMMUNICATION**	**2,150,000,000.00**	**545,542,750.00**	**687,190,125.00**	**32.0%**	**1,462,809,875.00**
70461	COMMUNICATION	2,150,000,000.00	545,542,750.00	687,190,125.00	32.0%	1,462,809,875.00
705	**ENVIRONMENTAL PROTECTION**	**21,150,000,000.00**	**1,948,536,373.31**	**3,726,861,828.30**	**17.6%**	**17,423,138,171.70**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**21,150,000,000.00**	**1,948,536,373.31**	**3,726,861,828.30**	**17.6%**	**17,423,138,171.70**
70561	ENVIRONMENTAL PROTECTION N.E.C.	21,150,000,000.00	1,948,536,373.31	3,726,861,828.30	17.6%	17,423,138,171.70
706	**HOUSING AND COMMUNITY AMMENITIES**	**62,261,000,000.00**	**4,249,758,142.39**	**8,948,822,198.78**	**14.4%**	**53,312,177,801.22**
7061	**HOUSING DEVELOPMENT**	**3,850,000,000.00**	**124,999,384.98**	**174,093,784.98**	**4.5%**	**3,675,906,215.02**
70611	HOUSING DEVELOPMENT	3,850,000,000.00	124,999,384.98	174,093,784.98	4.5%	3,675,906,215.02
7062	**COMMUNITY DEVELOPMENT**	**13,246,000,000.00**	**-**	**-**	**0.0%**	**13,246,000,000.00**
70621	COMMUNITY DEVELOPMENT	13,246,000,000.00	-	-	0.0%	13,246,000,000.00
7063	**WATER SUPPLY**	**26,805,000,000.00**	**3,125,518,006.26**	**4,478,561,300.13**	**16.7%**	**22,326,438,699.87**
70631	WATER SUPPLY	26,805,000,000.00	3,125,518,006.26	4,478,561,300.13	16.7%	22,326,438,699.87
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**18,360,000,000.00**	**999,240,751.15**	**4,296,167,113.67**	**23.4%**	**14,063,832,886.33**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	18,360,000,000.00	999,240,751.15	4,296,167,113.67	23.4%	14,063,832,886.33

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**76,205,000,000.00**	**10,531,638,451.23**	**18,283,978,881.23**	**24.0%**	**57,921,021,118.77**
7076	**HEALTH N.E.C.**	**76,205,000,000.00**	**10,531,638,451.23**	**18,283,978,881.23**	**24.0%**	**57,921,021,118.77**
70761	HEALTH N.E.C.	76,205,000,000.00	10,531,638,451.23	18,283,978,881.23	24.0%	57,921,021,118.77
708	**RECREATION, CULTURE AND RELIGION**	**27,663,000,000.00**	**2,977,804,558.49**	**5,999,236,559.55**	**21.7%**	**21,663,763,440.45**
7081	**RECREATIONAL AND SPORTING SERVICES**	**18,350,000,000.00**	**-**	**196,765,262.50**	**1.1%**	**18,153,234,737.50**
70811	RECREATIONAL AND SPORTING SERVICES	18,350,000,000.00	-	196,765,262.50	1.1%	18,153,234,737.50
7082	**CULTURAL SERVICES**	**220,000,000.00**	**-**	**-**	**0.0%**	**220,000,000.00**
70821	CULTURAL SERVICES	220,000,000.00	-	-	0.0%	220,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**4,383,000,000.00**	**2,099,720,578.01**	**4,924,387,316.57**	**112.4%**	**- 541,387,316.57**
70831	BROADCASTING AND PUBLISHING SERVICES	4,383,000,000.00	2,099,720,578.01	4,924,387,316.57	112.4%	- 541,387,316.57
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**4,710,000,000.00**	**878,083,980.48**	**878,083,980.48**	**18.6%**	**3,831,916,019.52**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,710,000,000.00	878,083,980.48	878,083,980.48	18.6%	3,831,916,019.52
709	**EDUCATION**	**43,970,000,000.00**	**799,096,860.61**	**3,386,116,688.96**	**7.7%**	**40,583,883,311.04**
7092	**SECONDARY EDUCATION**	**250,000,000.00**	**-**	**-**	**0.0%**	**250,000,000.00**
70922	UPPER-SECONDARY EDUCATION	250,000,000.00	-	-	0.0%	250,000,000.00
7098	**EDUCATION N.E.C.**	**43,720,000,000.00**	**799,096,860.61**	**3,386,116,688.96**	**7.7%**	**40,333,883,311.04**
70981	EDUCATION N.E.C	43,720,000,000.00	799,096,860.61	3,386,116,688.96	7.7%	40,333,883,311.04
710	**SOCIAL PROTECTION**	**4,470,000,000.00**	**2,018,346,026.46**	**2,081,810,222.04**	**46.6%**	**2,388,189,777.96**
7104	**FAMILY AND CHILDREN**	**3,960,000,000.00**	**2,013,503,654.13**	**2,013,503,654.13**	**50.8%**	**1,946,496,345.87**
71041	FAMILY AND CHILDREN	3,960,000,000.00	2,013,503,654.13	2,013,503,654.13	50.8%	1,946,496,345.87
7107	**SOCIAL EXCLUSSION N.E.C**	**510,000,000.00**	**4,842,372.33**	**68,306,567.91**	**13.4%**	**441,693,432.09**
71071	SOCIAL EXCLUSION N.E.C.	510,000,000.00	4,842,372.33	68,306,567.91	13.4%	441,693,432.09

Table 14: Other Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***25,915,500,000.00***	***12,606,835,413.21***	***20,164,140,855.66***	***77.8%***	***5,751,359,144.34***
701	**GENERAL PUBLIC SERVICES**	**24,285,000,000.00**	**12,606,835,413.21**	**18,966,241,855.66**	**78.1%**	**5,318,758,144.34**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E**	**7,005,000,000.00**	**10,431,725,718.25**	**10,974,280,140.25**	**156.7%**	**- 3,969,280,140.25**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,950,000,000.00	10,412,145,718.25	10,953,400,140.25	157.6%	- 4,003,400,140.25
70112	FINANCIAL AND FISCAL AFFAIRS	55,000,000.00	19,580,000.00	20,880,000.00	38.0%	34,120,000.00
7013	**GENERAL SERVICES**	**4,260,000,000.00**	**3,062,000.00**	**51,562,000.00**	**1.2%**	**4,208,438,000.00**
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
70133	OTHER GENERAL SERVICES	4,250,000,000.00	3,062,000.00	51,562,000.00	1.2%	4,198,438,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**13,020,000,000.00**	**2,172,047,694.96**	**7,940,399,715.41**	**61.0%**	**5,079,600,284.59**
70171	PUBLIC DEBT TRANSACTIONS	13,020,000,000.00	2,172,047,694.96	7,940,399,715.41	61.0%	5,079,600,284.59
704	**ECONOMIC AFFAIRS**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
7043	**FUEL AND ENERGY**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
70435	ELECTRICITY	2,000,000.00	-	-	0.0%	2,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
7061	**HOUSING DEVELOPMENT**	**3,000,000.00**	**-**	**-**	**0.0%**	**3,000,000.00**
70611	HOUSING DEVELOPMENT	3,000,000.00	-	-	0.0%	3,000,000.00
710	**SOCIAL PROTECTION**	**1,625,500,000.00**	**-**	**1,197,899,000.00**	**73.7%**	**427,601,000.00**
7101	**SICKNESS AND DISABILITY**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
71012	DISABILITY	100,000,000.00	-	-	0.0%	100,000,000.00
7102	**OLD AGE**	**500,000.00**	**-**	**-**	**0.0%**	**500,000.00**
71021	OLD AGE	500,000.00	-	-	0.0%	500,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**1,510,000,000.00**	**-**	**1,197,899,000.00**	**79.3%**	**312,101,000.00**
71071	SOCIAL EXCLUSION N.E.C.	1,510,000,000.00	-	1,197,899,000.00	79.3%	312,101,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**15,000,000.00**	**-**	**-**	**0.0%**	**15,000,000.00**
71091	SOCIAL PROTECTION N.E.C.	15,000,000.00	-	-	0.0%	15,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***871,337,000,000.00***	***147,328,070,215.99***	***298,613,296,605.53***	***34.3%***	***572,723,703,394.48***
01	**Agriculture**	**76,218,307,736.65**	**6,787,065,164.61**	**10,489,219,894.36**	**13.8%**	**65,729,087,842.29**
0101	Effective governance of the Agriculture Sector	69,118,307,736.65	4,833,318,006.57	7,943,990,405.19	11.5%	61,174,317,331.46
0103	Enhancement of food production and productivity	500,000,000.00	-	-	0.0%	500,000,000.00
0104	Reduction of post-harvest losses	-	1,923,747,158.04	2,439,859,273.17		- 2,439,859,273.17
0107	Promotion of enabling environment for increased agricultural development	6,600,000,000.00	30,000,000.00	105,370,216.00	1.6%	6,494,629,784.00
02	**Societal Re-orientation**	**15,341,135,085.93**	**4,074,164,165.64**	**8,996,330,060.52**	**58.6%**	**6,344,805,025.41**
0210	Societal Re-orientation - General	15,341,135,085.93	4,074,164,165.64	8,996,330,060.52	58.6%	6,344,805,025.41
03	**Poverty Alleviation**	**1,050,000,000.00**	**1,047,868,729.98**	**1,344,152,869.97**	**128.0%**	**- 294,152,869.97**
0310	Poverty Alleviation - General	1,050,000,000.00	1,047,868,729.98	1,344,152,869.97	128.0%	- 294,152,869.97
04	**Health**	**92,234,662,426.42**	**13,489,908,143.92**	**26,301,900,622.49**	**28.5%**	**65,932,761,803.93**
0401	Effective governance of the health system	12,037,662,426.42	2,957,269,692.69	8,004,952,229.97	66.5%	4,032,710,196.45
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	6,982,000,000.00	1,000,000.00	344,433,500.00	4.9%	6,637,566,500.00
0405	Provision of adequate and modern health infrastructure for health services delivery	68,600,000,000.00	7,380,611,940.26	12,168,723,807.30	17.7%	56,431,276,192.70
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	3,365,000,000.00	3,151,026,510.97	5,780,951,085.22	171.8%	- 2,415,951,085.22
0409	Provision of universal health coverage and financial risk protection for citizens	1,250,000,000.00	-	2,840,000.00	0.2%	1,247,160,000.00
05	**Education**	**66,522,930,211.77**	**4,828,235,592.83**	**16,369,088,349.59**	**24.6%**	**50,153,841,862.18**
0501	Effective governance of the education system	23,982,930,211.77	4,029,138,732.22	13,120,212,696.08	54.7%	10,862,717,515.69
0502	Increase in access, retention, and completion rate at all levels	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
0503	Equity and inclusiveness in the provision of educational services	28,040,000,000.00	34,816,062.25	243,130,200.96	0.9%	27,796,869,799.04
0504	Improved quality of teaching and learning outcomes	2,600,000,000.00	-	4,006,290.07	0.2%	2,595,993,709.93
0505	Adequate infrastructure at all levels	10,750,000,000.00	764,280,798.36	3,001,739,162.48	27.9%	7,748,260,837.52
0506	Improved education information management system (EIMS)	150,000,000.00	-	-	0.0%	150,000,000.00
06	**Housing and Urban Development**	**33,147,226,629.28**	**1,174,082,028.11**	**5,538,668,214.18**	**16.7%**	**27,608,558,415.10**
0610	Housing and Urban Development - General	33,147,226,629.28	1,174,082,028.11	5,538,668,214.18	16.7%	27,608,558,415.10
07	**Gender**	**1,110,000,000.00**	**-**	**-**	**0.0%**	**1,110,000,000.00**
0710	Gender - General	1,110,000,000.00	-	-	0.0%	1,110,000,000.00
08	**Youth**	**18,703,739,700.92**	**49,898,106.78**	**354,924,790.51**	**1.9%**	**18,348,814,910.41**
0810	Youth - General	18,703,739,700.92	49,898,106.78	354,924,790.51	1.9%	18,348,814,910.41
09	**Environmental Improvement**	**2,054,305,335.93**	**459,367,341.98**	**1,257,036,175.03**	**61.2%**	**797,269,160.90**
0910	Environmental Improvement - General	2,054,305,335.93	459,367,341.98	1,257,036,175.03	61.2%	797,269,160.90
10	**Water Resources and Rural Development**	**28,143,772,627.23**	**3,725,891,383.48**	**5,509,140,954.62**	**19.6%**	**22,634,631,672.61**
1010	Water Resources and Rural Deve - General	28,143,772,627.23	3,725,891,383.48	5,509,140,954.62	19.6%	22,634,631,672.61
11	**Information Communication and Technology**	**8,960,037,000.85**	**3,010,551,280.99**	**6,882,429,811.10**	**76.8%**	**2,077,607,189.75**
1110	Information Communication and Technology - General	8,960,037,000.85	3,010,551,280.99	6,882,429,811.10	76.8%	2,077,607,189.75
12	**Growing the Private Sector**	**57,495,928,360.13**	**1,094,230,783.99**	**3,170,629,159.79**	**5.5%**	**54,325,299,200.34**
1210	Growing the Private Sector - General	57,495,928,360.13	1,094,230,783.99	3,170,629,159.79	5.5%	54,325,299,200.34
13	**Reform of Government and Governance**	**174,818,777,155.59**	**23,333,202,474.59**	**53,960,048,327.50**	**30.9%**	**120,858,728,828.09**
1310	Reform of Government and Governance - General	174,818,777,155.59	23,333,202,474.59	53,960,048,327.50	30.9%	120,858,728,828.09

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
14	**Power**	**7,204,688,608.72**	**8,155,792,135.40**	**10,387,285,092.40**	**144.2%**	**- 3,182,596,483.68**
1410	Power - General	7,204,688,608.72	8,155,792,135.40	10,387,285,092.40	144.2%	- 3,182,596,483.68
17	**Road**	**128,718,281,557.78**	**36,482,906,258.46**	**64,925,762,013.36**	**50.4%**	**63,792,519,544.42**
1710	Road - General	128,718,281,557.78	36,482,906,258.46	64,925,762,013.36	50.4%	63,792,519,544.42
18	**Airways**	**30,000,000,000.00**	**18,411,290,399.96**	**42,427,877,322.81**	**141.4%**	**- 12,427,877,322.81**
1810	Airways - General	30,000,000,000.00	18,411,290,399.96	42,427,877,322.81	141.4%	- 12,427,877,322.81
20	**CLIMATE CHANGE**	**24,150,000,000.00**	**1,948,536,373.31**	**3,726,861,828.30**	**15.4%**	**20,423,138,171.70**
2010	CLIMATE CHANGE - General	24,150,000,000.00	1,948,536,373.31	3,726,861,828.30	15.4%	20,423,138,171.70
22	**INTERNAL SECURITY**	**23,662,847,245.29**	**633,732,940.06**	**2,767,709,558.45**	**11.7%**	**20,895,137,686.84**
2210	INTERNAL SECURITY - GENERAL	23,662,847,245.29	633,732,940.06	2,767,709,558.45	11.7%	20,895,137,686.84
23	**Social Protection**	**81,800,360,317.50**	**18,621,346,911.90**	**34,204,231,560.55**	**41.8%**	**47,596,128,756.95**
2301	Effective Governance of Social Protection	522,750,000.00	4,949,035.35	32,270,907.82	6.2%	490,479,092.18
2302	Reduce Poverty and Vulnerability	43,459,360,451.04	11,347,036,623.11	14,037,926,527.09	32.3%	29,421,433,923.95
2303	Promote gender equity and social justice	1,357,274,522.44	103,861,943.31	396,994,834.25	29.2%	960,279,688.19
2304	Enhancement of Child Rights and Support	549,950,000.00	1,287,420.65	4,287,737.25	0.8%	545,662,262.75
2305	Social Pensions and Old Age Support	7,524,825,344.02	3,203,926,559.46	8,227,198,424.71	109.3%	- 702,373,080.69
2306	Disability and Survival Support	920,450,000.00	2,350,173,473.86	6,337,712,818.01	688.5%	- 5,417,262,818.01
2307	Promote Emergency and Humanitarian Assistance	26,365,750,000.00	986,339,240.68	4,140,606,958.70	15.7%	22,225,143,041.30
2310	Social Protection Not Elsewhere Classified	1,100,000,000.00	623,772,615.48	1,027,233,352.72	93.4%	72,766,647.28

Table 16: Personnel Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***48,008,900,000.00***	***13,884,436,307.07***	***38,177,488,578.54***	***79.5%***	***9,831,411,421.47***
01	**Agriculture**	**1,585,337,736.65**	**344,094,620.04**	**1,109,801,917.74**	**70.0%**	**475,535,818.91**
0101	Effective governance of the Agriculture Sector	1,585,337,736.65	344,094,620.04	1,109,801,917.74	70.0%	475,535,818.91
02	**Societal Re-orientation**	**3,841,985,085.93**	**1,285,620,788.41**	**3,612,203,621.60**	**94.0%**	**229,781,464.33**
0210	Societal Re-orientation - General	3,841,985,085.93	1,285,620,788.41	3,612,203,621.60	94.0%	229,781,464.33
04	**Health**	**7,982,612,426.42**	**2,541,612,541.57**	**6,342,475,934.40**	**79.5%**	**1,640,136,492.02**
0401	Effective governance of the health system	7,982,612,426.42	2,541,612,541.57	6,342,475,934.40	79.5%	1,640,136,492.02
05	**Education**	**16,321,430,211.77**	**3,758,085,551.83**	**11,453,251,616.70**	**70.2%**	**4,868,178,595.07**
0501	Effective governance of the education system	16,321,430,211.77	3,758,085,551.83	11,453,251,616.70	70.2%	4,868,178,595.07
06	**Housing and Urban Development**	**189,976,629.28**	**36,064,622.86**	**119,676,973.14**	**63.0%**	**70,299,656.14**
0610	Housing and Urban Development - General	189,976,629.28	36,064,622.86	119,676,973.14	63.0%	70,299,656.14
08	**Youth**	**273,639,700.92**	**44,665,362.78**	**305,130,528.31**	**111.5%**	**- 31,490,827.39**
0810	Youth - General	273,639,700.92	44,665,362.78	305,130,528.31	111.5%	- 31,490,827.39
09	**Environmental Improvement**	**1,646,055,335.93**	**387,012,353.70**	**1,178,681,186.75**	**71.6%**	**467,374,149.18**
0910	Environmental Improvement - General	1,646,055,335.93	387,012,353.70	1,178,681,186.75	71.6%	467,374,149.18
10	**Water Resources and Rural Development**	**234,172,627.23**	**47,398,494.72**	**146,882,302.59**	**62.7%**	**87,290,324.64**
1010	Water Resources and Rural Deve - General	234,172,627.23	47,398,494.72	146,882,302.59	62.7%	87,290,324.64
11	**Information Communication and Technology**	**462,237,000.85**	**105,122,085.70**	**326,121,084.52**	**70.6%**	**136,115,916.33**
1110	Information Communication and Technology - General	462,237,000.85	105,122,085.70	326,121,084.52	70.6%	136,115,916.33
12	**Growing the Private Sector**	**118,378,360.13**	**30,660,941.49**	**93,629,981.11**	**79.1%**	**24,748,379.02**
1210	Growing the Private Sector - General	118,378,360.13	30,660,941.49	93,629,981.11	79.1%	24,748,379.02
13	**Reform of Government and Governance**	**6,606,952,155.59**	**1,813,388,734.94**	**4,385,631,048.25**	**66.4%**	**2,221,321,107.34**
1310	Reform of Government and Governance - General	6,606,952,155.59	1,813,388,734.94	4,385,631,048.25	66.4%	2,221,321,107.34
14	**Power**	**62,488,608.72**	**13,900,170.42**	**43,082,452.62**	**68.9%**	**19,406,156.10**
1410	Power - General	62,488,608.72	13,900,170.42	43,082,452.62	68.9%	19,406,156.10
17	**Road**	**559,631,557.78**	**127,704,330.26**	**389,362,755.56**	**69.6%**	**170,268,802.22**
1710	Road - General	559,631,557.78	127,704,330.26	389,362,755.56	69.6%	170,268,802.22
22	**INTERNAL SECURITY**	**381,647,245.29**	**94,081,628.10**	**284,571,352.28**	**74.6%**	**97,075,893.01**
2210	INTERNAL SECURITY - GENERAL	381,647,245.29	94,081,628.10	284,571,352.28	74.6%	97,075,893.01
23	**Social Protection**	**7,742,355,317.50**	**3,255,024,080.25**	**8,386,985,822.97**	**108.3%**	**- 644,630,505.47**
2302	Reduce Poverty and Vulnerability	34,255,451.04	6,975,964.48	25,348,651.01	74.0%	8,906,800.03
2303	Promote gender equity and social justice	183,274,522.44	44,121,556.31	134,438,747.25	73.4%	48,835,775.19
2305	Social Pensions and Old Age Support	7,524,825,344.02	3,203,926,559.46	8,227,198,424.71	109.3%	- 702,373,080.69

Table 17: Overhead Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***75,922,070,000.00***	***13,236,014,394.04***	***31,932,077,530.17***	***42.1%***	***43,989,992,469.83***
01	**Agriculture**	**2,207,970,000.00**	**4,317,298,954.45**	**4,429,653,069.32**	**200.6%**	**- 2,221,683,069.32**
0101	Effective governance of the Agriculture Sector	2,207,970,000.00	4,317,298,954.45	4,429,653,069.32	200.6%	- 2,221,683,069.32
02	**Societal Re-orientation**	**3,129,950,000.00**	**1,428,628,691.00**	**3,399,751,831.46**	**108.6%**	**- 269,801,831.46**
0210	Societal Re-orientation - General	3,129,950,000.00	1,428,628,691.00	3,399,751,831.46	108.6%	- 269,801,831.46
04	**Health**	**4,607,050,000.00**	**416,657,151.12**	**1,647,008,306.86**	**35.7%**	**2,960,041,693.14**
0401	Effective governance of the health system	2,555,050,000.00	415,657,151.12	1,531,012,306.86	59.9%	1,024,037,693.14
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	2,052,000,000.00	1,000,000.00	115,996,000.00	5.7%	1,936,004,000.00
05	**Education**	**6,441,500,000.00**	**271,053,180.39**	**1,532,720,043.93**	**23.8%**	**4,908,779,956.07**
0501	Effective governance of the education system	6,441,500,000.00	271,053,180.39	1,532,720,043.93	23.8%	4,908,779,956.07
06	**Housing and Urban Development**	**131,250,000.00**	**13,777,269.12**	**948,730,342.39**	**722.8%**	**- 817,480,342.39**
0610	Housing and Urban Development - General	131,250,000.00	13,777,269.12	948,730,342.39	722.8%	- 817,480,342.39
08	**Youth**	**230,100,000.00**	**5,232,744.00**	**49,794,262.20**	**21.6%**	**180,305,737.80**
0810	Youth - General	230,100,000.00	5,232,744.00	49,794,262.20	21.6%	180,305,737.80
09	**Environmental Improvement**	**408,250,000.00**	**72,354,988.28**	**78,354,988.28**	**19.2%**	**329,895,011.72**
0910	Environmental Improvement - General	408,250,000.00	72,354,988.28	78,354,988.28	19.2%	329,895,011.72
10	**Water Resources and Rural Development**	**1,704,600,000.00**	**552,974,882.50**	**883,697,351.90**	**51.8%**	**820,902,648.10**
1010	Water Resources and Rural Deve - General	1,704,600,000.00	552,974,882.50	883,697,351.90	51.8%	820,902,648.10
11	**Information Communication and Technology**	**1,974,800,000.00**	**260,165,867.28**	**944,731,285.01**	**47.8%**	**1,030,068,714.99**
1110	Information Communication and Technology - General	1,974,800,000.00	260,165,867.28	944,731,285.01	47.8%	1,030,068,714.99
12	**Growing the Private Sector**	**328,550,000.00**	**6,757,842.50**	**106,449,902.93**	**32.4%**	**222,100,097.07**
1210	Growing the Private Sector - General	328,550,000.00	6,757,842.50	106,449,902.93	32.4%	222,100,097.07
13	**Reform of Government and Governance**	**40,736,550,000.00**	**5,161,688,969.75**	**13,715,000,952.77**	**33.7%**	**27,021,549,047.23**
1310	Reform of Government and Governance - General	40,736,550,000.00	5,161,688,969.75	13,715,000,952.77	33.7%	27,021,549,047.23
14	**Power**	**40,200,000.00**	**12,028,655.50**	**13,528,793.10**	**33.7%**	**26,671,206.90**
1410	Power - General	40,200,000.00	12,028,655.50	13,528,793.10	33.7%	26,671,206.90
17	**Road**	**141,650,000.00**	**8,461,116.32**	**14,916,729.70**	**10.5%**	**126,733,270.30**
1710	Road - General	141,650,000.00	8,461,116.32	14,916,729.70	10.5%	126,733,270.30
22	**INTERNAL SECURITY**	**10,181,200,000.00**	**160,590,954.90**	**631,437,403.35**	**6.2%**	**9,549,762,596.65**
2210	INTERNAL SECURITY - GENERAL	10,181,200,000.00	160,590,954.90	631,437,403.35	6.2%	9,549,762,596.65
23	**Social Protection**	**3,658,450,000.00**	**548,343,126.93**	**3,536,302,266.97**	**96.7%**	**122,147,733.03**
2301	Effective Governance of Social Protection	122,750,000.00	4,949,035.35	32,270,907.82	26.3%	90,479,092.18
2302	Reduce Poverty and Vulnerability	535,550,000.00	31,739,308.25	542,087,841.20	101.2%	- 6,537,841.20
2303	Promote gender equity and social justice	174,000,000.00	23,634,372.00	226,450,072.00	130.1%	- 52,450,072.00
2304	Enhancement of Child Rights and Support	49,950,000.00	1,287,420.65	4,287,737.25	8.6%	45,662,262.75
2306	Disability and Survival Support	720,450,000.00	-	16,000,000.00	2.2%	704,450,000.00
2307	Promote Emergency and Humanitarian Assistance	2,055,750,000.00	486,732,990.68	2,715,205,708.70	132.1%	- 659,455,708.70

Table 18: Capital Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***721,490,530,000.00***	***107,600,784,101.67***	***208,339,589,641.16***	***28.9%***	***513,150,940,358.84***
01	**Agriculture**	**72,425,000,000.00**	**2,125,671,590.12**	**4,949,764,907.30**	**6.8%**	**67,475,235,092.70**
0101	Effective governance of the Agriculture Sector	65,325,000,000.00	171,924,432.08	2,404,535,418.13	3.7%	62,920,464,581.87
0103	Enhancement of food production and productivity	500,000,000.00	-	-	0.0%	500,000,000.00
0104	Reduction of post-harvest losses	-	1,923,747,158.04	2,439,859,273.17		- 2,439,859,273.17
0107	Promotion of enabling environment for increased agricultural development	6,600,000,000.00	30,000,000.00	105,370,216.00	1.6%	6,494,629,784.00
02	**Societal Re-orientation**	**8,369,200,000.00**	**1,359,914,686.23**	**1,984,374,607.46**	**23.7%**	**6,384,825,392.54**
0210	Societal Re-orientation - General	8,369,200,000.00	1,359,914,686.23	1,984,374,607.46	23.7%	6,384,825,392.54
03	**Poverty Alleviation**	**1,050,000,000.00**	**1,047,868,729.98**	**1,344,152,869.97**	**128.0%**	**- 294,152,869.97**
0310	Poverty Alleviation - General	1,050,000,000.00	1,047,868,729.98	1,344,152,869.97	128.0%	- 294,152,869.97
04	**Health**	**79,645,000,000.00**	**10,531,638,451.23**	**18,312,416,381.23**	**23.0%**	**61,332,583,618.77**
0401	Effective governance of the health system	1,500,000,000.00	-	131,463,988.71	8.8%	1,368,536,011.29
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	4,930,000,000.00	-	228,437,500.00	4.6%	4,701,562,500.00
0405	Provision of adequate and modern health infrastructure for health services delivery	68,600,000,000.00	7,380,611,940.26	12,168,723,807.30	17.7%	56,431,276,192.70
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	3,365,000,000.00	3,151,026,510.97	5,780,951,085.22	171.8%	- 2,415,951,085.22
0409	Provision of universal health coverage and financial risk protection for citizens	1,250,000,000.00	-	2,840,000.00	0.2%	1,247,160,000.00
05	**Education**	**43,760,000,000.00**	**799,096,860.61**	**3,383,116,688.96**	**7.7%**	**40,376,883,311.04**
0501	Effective governance of the education system	1,220,000,000.00	-	134,241,035.45	11.0%	1,085,758,964.55
0502	Increase in access, retention, and completion rate at all levels	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
0503	Equity and inclusiveness in the provision of educational services	28,040,000,000.00	34,816,062.25	243,130,200.96	0.9%	27,796,869,799.04
0504	Improved quality of teaching and learning outcomes	2,600,000,000.00	-	4,006,290.07	0.2%	2,595,993,709.93
0505	Adequate infrastructure at all levels	10,750,000,000.00	764,280,798.36	3,001,739,162.48	27.9%	7,748,260,837.52
0506	Improved education information management system (EIMS)	150,000,000.00	-	-	0.0%	150,000,000.00
06	**Housing and Urban Development**	**32,826,000,000.00**	**1,124,240,136.13**	**4,470,260,898.65**	**13.6%**	**28,355,739,101.35**
0610	Housing and Urban Development - General	32,826,000,000.00	1,124,240,136.13	4,470,260,898.65	13.6%	28,355,739,101.35
07	**Gender**	**1,110,000,000.00**	**-**	**-**	**0.0%**	**1,110,000,000.00**
0710	Gender - General	1,110,000,000.00	-	-	0.0%	1,110,000,000.00
08	**Youth**	**18,200,000,000.00**	**-**	**-**	**0.0%**	**18,200,000,000.00**
0810	Youth - General	18,200,000,000.00	-	-	0.0%	18,200,000,000.00
10	**Water Resources and Rural Development**	**26,205,000,000.00**	**3,125,518,006.26**	**4,478,561,300.13**	**17.1%**	**21,726,438,699.87**
1010	Water Resources and Rural Deve - General	26,205,000,000.00	3,125,518,006.26	4,478,561,300.13	17.1%	21,726,438,699.87
11	**Information Communication and Technology**	**6,523,000,000.00**	**2,645,263,328.01**	**5,611,577,441.57**	**86.0%**	**911,422,558.43**
1110	Information Communication and Technology - General	6,523,000,000.00	2,645,263,328.01	5,611,577,441.57	86.0%	911,422,558.43
12	**Growing the Private Sector**	**57,049,000,000.00**	**1,056,812,000.00**	**2,970,549,275.75**	**5.2%**	**54,078,450,724.25**
1210	Growing the Private Sector - General	57,049,000,000.00	1,056,812,000.00	2,970,549,275.75	5.2%	54,078,450,724.25
13	**Reform of Government and Governance**	**114,425,275,000.00**	**13,046,107,052.94**	**26,779,046,589.07**	**23.4%**	**87,646,228,410.93**
1310	Reform of Government and Governance - General	114,425,275,000.00	13,046,107,052.94	26,779,046,589.07	23.4%	87,646,228,410.93
14	**Power**	**7,100,000,000.00**	**8,129,863,309.48**	**10,330,673,846.68**	**145.5%**	**- 3,230,673,846.68**
1410	Power - General	7,100,000,000.00	8,129,863,309.48	10,330,673,846.68	145.5%	- 3,230,673,846.68
17	**Road**	**128,017,000,000.00**	**36,346,740,811.88**	**64,521,482,528.10**	**50.4%**	**63,495,517,471.90**
1710	Road - General	128,017,000,000.00	36,346,740,811.88	64,521,482,528.10	50.4%	63,495,517,471.90
18	**Airways**	**30,000,000,000.00**	**18,411,290,399.96**	**42,427,877,322.81**	**141.4%**	**- 12,427,877,322.81**
1810	Airways - General	30,000,000,000.00	18,411,290,399.96	42,427,877,322.81	141.4%	- 12,427,877,322.81
20	**CLIMATE CHANGE**	**24,150,000,000.00**	**1,948,536,373.31**	**3,726,861,828.30**	**15.4%**	**20,423,138,171.70**
2010	CLIMATE CHANGE - General	24,150,000,000.00	1,948,536,373.31	3,726,861,828.30	15.4%	20,423,138,171.70
22	**INTERNAL SECURITY**	**13,100,000,000.00**	**379,060,357.06**	**1,851,700,802.82**	**14.1%**	**11,248,299,197.18**
2210	INTERNAL SECURITY - GENERAL	13,100,000,000.00	379,060,357.06	1,851,700,802.82	14.1%	11,248,299,197.18
23	**Social Protection**	**57,536,055,000.00**	**5,523,162,008.47**	**11,197,172,352.36**	**19.5%**	**46,338,882,647.64**
2301	Effective Governance of Social Protection	400,000,000.00	-	-	0.0%	400,000,000.00
2302	Reduce Poverty and Vulnerability	30,126,055,000.00	2,013,503,654.13	2,386,718,916.63	7.9%	27,739,336,083.37
2303	Promote gender equity and social justice	1,000,000,000.00	36,106,015.00	36,106,015.00	3.6%	963,893,985.00
2304	Enhancement of Child Rights and Support	500,000,000.00	-	-	0.0%	500,000,000.00
2306	Disability and Survival Support	100,000,000.00	2,350,173,473.86	6,321,712,818.01	6321.7%	- 6,221,712,818.01
2307	Promote Emergency and Humanitarian Assistance	24,310,000,000.00	499,606,250.00	1,425,401,250.00	5.9%	22,884,598,750.00
2310	Social Protection Not Elsewhere Classified	1,100,000,000.00	623,772,615.48	1,027,233,352.72	93.4%	72,766,647.28

Table 19: Other Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***25,915,500,000.00***	***12,606,835,413.21***	***20,164,140,855.66***	***77.8%***	***5,751,359,144.34***
13	**Reform of Government and Governance**	**13,050,000,000.00**	**3,312,017,716.96**	**9,080,369,737.41**	**69.6%**	**3,969,630,262.59**
1310	Reform of Government and Governance - General	13,050,000,000.00	3,312,017,716.96	9,080,369,737.41	69.6%	3,969,630,262.59
14	**Power**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
1410	Power - General	2,000,000.00	-	-	0.0%	2,000,000.00
23	**Social Protection**	**12,863,500,000.00**	**9,294,817,696.25**	**11,083,771,118.25**	**86.2%**	**1,779,728,881.75**
2302	Reduce Poverty and Vulnerability	12,763,500,000.00	9,294,817,696.25	11,083,771,118.25	86.8%	1,679,728,881.75
2306	Disability and Survival Support	100,000,000.00	-	-	0.0%	100,000,000.00

3 Capital Expenditure Details

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

Table 20: Capital Expenditure by Project

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**721,490,530,000.00**	**107,600,784,101.67**	**208,339,589,641.16**	**28.9%**	**513,150,940,358.84**	**PHC**	**BED**
011100100100 - GOVERNMENT HOUSE	Purchase of Office Furniture to Government House offices	500,000,000.00	-	64,760,550.00	13.0%	435,239,450.00		
011100100100 - GOVERNMENT HOUSE	Construction of additional structure at Government house	-	458,912,007.82	515,915,083.15		- 515,915,083.15		
011100100100 - GOVERNMENT HOUSE	Provision of Security Gadgets in Government House	300,000,000.00	1,188,494,500.00	2,745,412,143.63	915.1%	- 2,445,412,143.63		
011100100100 - GOVERNMENT HOUSE	Rehabilitation of Government House Offices	1,500,000,000.00	-	345,880,946.90	23.1%	1,154,119,053.10		
011100100100 - GOVERNMENT HOUSE	Special Governor's Provision on Infrastructure Intervention Programme in the state	1,000,000,000.00	623,772,615.48	1,027,233,352.72	102.7%	- 27,233,352.72		
011100101000 - MEDIA AND COMMUNICATION UNIT	Purchase of 2 well equipped public address Van for Public Enlightenment	85,000,000.00	-	-	0.0%	85,000,000.00		
011101000100 - BUREAU OF PUBLIC PROCUREMENT	Renovation of Office Complex of Annex Office	282,275,000.00	-	-	0.0%	282,275,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	Purchase of Printers HP Color Laserjet 283 and 1 No	4,000,000.00	-	-	0.0%	4,000,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	Purchase of 2 Nos of Photocopying Machine for the agency	7,000,000.00	-	-	0.0%	7,000,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	Purchase of 1 no of Shredding Machine for agency	2,000,000.00	-	-	0.0%	2,000,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	Purchase of 2 nos of Scanning Machine for agency	2,000,000.00	-	-	0.0%	2,000,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	Purchase of Solar to provide energy in the agency	7,000,000.00	-	-	0.0%	7,000,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	Purchase of Electrical Equipment for Investment Promotion Agency	50,000,000.00	-	-	0.0%	50,000,000.00		
011101200100 - ZAMFARA INVESTMENT PROMOTION	State Government Contribution on Project Facilitation fund on Investment	1,625,000,000.00	-	-	0.0%	1,625,000,000.00		
011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	Construction of Assembly Service Commission Complex	400,000,000.00	-	-	0.0%	400,000,000.00		
011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	Construction of Legislative and Staff Quarters	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	Digitalization of SHoA Council Chamber	200,000,000.00	-	30,350,000.00	15.2%	169,650,000.00		
011200300100 - ZAMFARA STATE HOUSE OF ASSEMBLY	Internet & Networking Connectivity for House of Assembly at Committee Room 2	300,000,000.00	-	-	0.0%	300,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Provision of additional OB Van for Zamfara Radio and Gold City FM	400,000,000.00	-	-	0.0%	400,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Procurement of Modern ZTV, AM & FM Radio Digital Transmitters	2,350,000,000.00	1,791,575,019.75	4,319,355,404.41	183.8%	- 1,969,355,404.41		
012300100100 - MINISTRY OF INFORMATION AND	Provision of Solar power supply for Media Houses	200,000,000.00	-	-	0.0%	200,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase of studio/ICT equipments center for media cooperation office	330,000,000.00	-	-	0.0%	330,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase of Digital Video Camera/Still Camera TV Set for Editing of Video Clip Tablet	60,000,000.00	-	-	0.0%	60,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase of 80 numbers of HDMI Camera and Drones for Media Houses	35,000,000.00	-	-	0.0%	35,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Provision of ATU Earthling and Tension of Radio Mast	35,000,000.00	-	-	0.0%	35,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Provition of AVR & Ups for the State AM Station	120,000,000.00	-	-	0.0%	120,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase of 4 projectors, 12 nos of 50inches TV Sets and other Electrical appliances at	38,000,000.00	-	-	0.0%	38,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Provision of staff waiting room for FM and ZTV	140,000,000.00	-	-	0.0%	140,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Construction of befitting office Accommodation for the Ministry of Information &	500,000,000.00	308,145,558.26	605,031,912.16	121.0%	- 105,031,912.16		
012300100100 - MINISTRY OF INFORMATION AND	NUT.5.IEC/SBCC.Promote awareness on improved food quality and safety through	10,000,000.00	-	-	0.0%	10,000,000.00		
012300200100 - COUNCIL FOR ARTS AND CULTURE	Purchase of Custumes and Materials for Drama	20,000,000.00	-	-	0.0%	20,000,000.00		
012300200100 - COUNCIL FOR ARTS AND CULTURE	Purchase of Artistes Equipment to agency	50,000,000.00	-	-	0.0%	50,000,000.00		
012300200100 - COUNCIL FOR ARTS AND CULTURE	Construction of Artistes Camp Gusau	50,000,000.00	-	-	0.0%	50,000,000.00		
012300200100 - COUNCIL FOR ARTS AND CULTURE	Construction of Mini Cultural Centre at Tsafe and Kaura Namoda	100,000,000.00	-	-	0.0%	100,000,000.00		
012301300100 - PRINTING AND PUBLISHING COMPANY	Purchase and Installation of Printing Machinnes & Accessories	80,000,000.00	-	-	0.0%	80,000,000.00		
012400100100 - MINISTRY OF INTERNAL SECURITY AND	Provision of Security Epuipment for Security Agencies	5,000,000,000.00	379,060,357.06	1,851,700,802.82	37.0%	3,148,299,197.18		
012400100100 - MINISTRY OF INTERNAL SECURITY AND	Provision of security facilities and amennities to Border villages	500,000,000.00	-	-	0.0%	500,000,000.00		
012400100100 - MINISTRY OF INTERNAL SECURITY AND	Purchase of Security Vehicle for Internal Security Office	7,000,000,000.00	-	-	0.0%	7,000,000,000.00		
012400100100 - MINISTRY OF INTERNAL SECURITY AND	Construction of Recruitment centre office	500,000,000.00	-	-	0.0%	500,000,000.00		
012400100100 - MINISTRY OF INTERNAL SECURITY AND	Construction of Armory in Senetorial Zone	100,000,000.00	-	-	0.0%	100,000,000.00		
012500100100 - PUBLIC SERVICE OFFICE	Procurement of 1Nos of 100Kva Generator set (HoS and civil service recreation centre)	40,000,000.00	-	-	0.0%	40,000,000.00		
012500100100 - PUBLIC SERVICE OFFICE	Renovation of Office of the Head of Service	100,000,000.00	-	-	0.0%	100,000,000.00		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
014700100100 - CIVIL SERVICE COMMISSION	Rehabilitation and furnishing of Civil Service Commission	150,000,000.00	55,854,466.49	55,854,466.49	37.2%	94,145,533.51		
014700100100 - CIVIL SERVICE COMMISSION	Automation of Civil Service Commission Record	50,000,000.00	-	-	0.0%	50,000,000.00		
014800100100 - ZAMFARA STATE INDEPENDENT	Purchase of Motorcycles (Boxer) for Election Purpose	30,000,000.00	-	-	0.0%	30,000,000.00		
014800100100 - ZAMFARA STATE INDEPENDENT	Purchase of Law books to ZASIEC	5,000,000.00	-	-	0.0%	5,000,000.00		
014900100100 - LOCAL GOVERNMENT SERVICE	Purchase of Office Equipment (DI Machine)	25,000,000.00	-	-	0.0%	25,000,000.00		
014900100100 - LOCAL GOVERNMENT SERVICE	Provision of Solar energy to the office head quarter	10,000,000.00	-	-	0.0%	10,000,000.00		
014900100100 - LOCAL GOVERNMENT SERVICE	General Renovation of Office head quarter	25,000,000.00	-	-	0.0%	25,000,000.00		
016100100200 - GENERAL SERVICES	Purchase of Residential Building for government official	400,000,000.00	-	-	0.0%	400,000,000.00		
016100100200 - GENERAL SERVICES	Provision of Official motor vehicles to Government House	-	1,047,868,729.98	1,344,152,869.97		- 1,344,152,869.97		
016100100200 - GENERAL SERVICES	Purchase of Funitures/ Equipment for Drugs, Nacotic and Human Trafiking	25,000,000.00	-	2,389,400.00	9.6%	22,610,600.00		
016100100200 - GENERAL SERVICES	Supply of Furnitures to MDAs	2,000,000,000.00	2,586,091,116.96	2,586,091,116.96	129.3%	- 586,091,116.96		
016100100200 - GENERAL SERVICES	Provision of 2Nos 200Kva Generating set for State Secretariat.	20,000,000.00	-	-	0.0%	20,000,000.00		
016100100200 - GENERAL SERVICES	Provision of 2Nos 20-50 KVA Generating set to Hajj Camp	250,000,000.00	-	-	0.0%	250,000,000.00		
016100100200 - GENERAL SERVICES	HUMANITARIAN:Procurement of relief Materials for mitigation of disaster victims	6,000,000,000.00	499,606,250.00	499,606,250.00	8.3%	5,500,393,750.00		
016100100200 - GENERAL SERVICES	ZEMA:Humanitarian Response(Shelter,Cash Transfer, and Early Warning System)	50,000,000.00	-	-	0.0%	50,000,000.00		
016100100200 - GENERAL SERVICES	Emergency Intervention Funds	9,000,000,000.00	-	-	0.0%	9,000,000,000.00		
016100100200 - GENERAL SERVICES	ZEMA:Establishment of Early Warning and Early Response System	10,000,000.00	-	-	0.0%	10,000,000.00		
016100100200 - GENERAL SERVICES	ZEMA:Provide in kind assistence (food basket, hugine kids, shelter materials and	200,000,000.00	-	-	0.0%	200,000,000.00		
016100100200 - GENERAL SERVICES	ZEMA:Purchase of Relief Material for Disaster Victims	9,000,000,000.00	-	925,795,000.00	10.3%	8,074,205,000.00		
016100100200 - GENERAL SERVICES	ZEMA:Construction of Office Accomadation /Warehouse for Humanitarian Respond	250,000,000.00	-	-	0.0%	250,000,000.00		
016100100200 - GENERAL SERVICES	Construction of Rapid Response Centre (RRC) at Gummi, Gusau, Kaura Namoda and	500,000,000.00	-	-	0.0%	500,000,000.00		
016100100200 - GENERAL SERVICES	HCD:Construction of Human Capital Development Vocational Centres a 3 senatorial	200,000,000.00	-	11,322,220.46	5.7%	188,677,779.54		
016100100200 - GENERAL SERVICES	Establishment of Reformatory Centre at Gusau for Central Senatorial zones	100,000,000.00	-	-	0.0%	100,000,000.00		
016100100200 - GENERAL SERVICES	HCD:Construction of Recycling Centres at 3 senatorial zones	300,000,000.00	-	-	0.0%	300,000,000.00		
016100100200 - GENERAL SERVICES	Construction of additional structures at JB secretariat Gusau	900,000,000.00	-	88,809,877.41	9.9%	811,190,122.59		
016100100200 - GENERAL SERVICES	HCD: Purchase of enterprenuership tools as a Start-up Grants to beneficiaries of	100,000,000.00	-	-	0.0%	100,000,000.00		
016100100200 - GENERAL SERVICES	Human capital development Strategic Empowerment Programme for retiress, people	200,000,000.00	-	-	0.0%	200,000,000.00		
016100100200 - GENERAL SERVICES	General renovation of mobile police quarters, quarter guard and other secutity outpit	300,000,000.00	44,653,497.60	44,653,497.60	14.9%	255,346,502.40		
016100100200 - GENERAL SERVICES	Renovation of JB Secretariat office	700,000,000.00	331,333,771.45	357,859,815.53	51.1%	342,140,184.47		
016100100200 - GENERAL SERVICES	ZEMA:Conduct of Household Economic Analysis Survey (HEA)	300,000,000.00	-	-	0.0%	300,000,000.00		
016100100200 - GENERAL SERVICES	Disaster Response Management Fund	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
016100100200 - GENERAL SERVICES	ZPWDB: Purchase of 10No. Of Boxer Soccer Motorcycle for people with disability in the	20,000,000.00	-	-	0.0%	20,000,000.00		
016100100200 - GENERAL SERVICES	ZPWDB: Purchase of 8No of Golf Weagon Motor Vehicle to cluster chairmen in the	80,000,000.00	2,350,173,473.86	6,321,712,818.01	7902.1%	- 6,241,712,818.01		
016100100200 - GENERAL SERVICES	Establishment of Reformatory Centre at Talata Mafara for Westhen Senatorial Zone	100,000,000.00	-	-	0.0%	100,000,000.00		
016100100200 - GENERAL SERVICES	Establishment of Reformatory Centre at Kaura Namoda for Northen Senatorial zones	100,000,000.00	-	-	0.0%	100,000,000.00		
016100400100 - HISBAH COMMISSION	Procurement of Public Enlightment Equipment on Sharia Legal System	30,000,000.00	-	-	0.0%	30,000,000.00		
016100400100 - HISBAH COMMISSION	Renovation of Permanent Office Complex at Gusau	30,000,000.00	-	-	0.0%	30,000,000.00		
016101400100 - ZAMFARA INFORMATION TECHNOLOGY	Purchase of Computers for MDAs	400,000,000.00	-	-	0.0%	400,000,000.00		
016101400100 - ZAMFARA INFORMATION TECHNOLOGY	Provision of ICT Infrastructure for MDAs	1,000,000,000.00	545,542,750.00	569,488,375.00	56.9%	430,511,625.00		
016101400100 - ZAMFARA INFORMATION TECHNOLOGY	Provision of Reginal Inovation/technology Centers in Gusau District	500,000,000.00	-	66,693,000.00	13.3%	433,307,000.00		
016101400100 - ZAMFARA INFORMATION TECHNOLOGY	Provision of Surveillance ICT equipment at the State Capital	100,000,000.00	-	-	0.0%	100,000,000.00		
016101400100 - ZAMFARA INFORMATION TECHNOLOGY	Development and upgrading of State Government Official Web Site	100,000,000.00	-	51,008,750.00	51.0%	48,991,250.00		
016101400100 - ZAMFARA INFORMATION TECHNOLOGY	Installation of Internet & Network Connectivity for House of Assembly	50,000,000.00	-	-	0.0%	50,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Procurement teaching and learning aid equipment to Qur'anic schools	50,000,000.00	-	-	0.0%	50,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Procurement of Essential Modern Education equipments	100,000,000.00	-	-	0.0%	100,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Purchase of Library Books for Ministry of Religious Affairs.	50,000,000.00	-	-	0.0%	50,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Qatar Grant: Iftar Feeding and Sallah Festival for Vulnerables	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Construction of modern Religious Library at Gusau	150,000,000.00	-	-	0.0%	150,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Construction of Cementries across the 14 LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Construction of Jumuat Mosques in 14 LGAs	2,000,000,000.00	878,083,980.48	878,083,980.48	43.9%	1,121,916,019.52		
016800100100 - MINISTRY FOR RELIGIOUS AFFAIRS	Rehabilitation of 5 daily Prayers Mosques in LGAs	300,000,000.00	-	-	0.0%	300,000,000.00		
016800700100 - ZAKKAT AND ENDOWMENT BOARD	Construction of Zakkat Plaza at each Emirate palaces	300,000,000.00	4,842,372.33	68,306,567.91	22.8%	231,693,432.09		
016800700100 - ZAKKAT AND ENDOWMENT BOARD	Rehabilitation of Zakkat and Endowment Board	200,000,000.00	-	-	0.0%	200,000,000.00		
016800700100 - ZAKKAT AND ENDOWMENT BOARD	Rehabilitation of Zakkat Plaza at Gusau and T/Mafara	10,000,000.00	-	-	0.0%	10,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	APPEALS Project: Provision of Livelihoods, to enhance productivity and to improved	50,000,000.00	-	-	0.0%	50,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	Livestock Productivity & Resilience Project (L-PRES): Provision of Agricultural	3,000,000,000.00	-	686,877,754.00	22.9%	2,313,122,246.00		
021500100100 - MINISTRY OF AGRICULTURE	Purchase of Agricultural Machineries (Mini Tractors & Implements).	2,000,000,000.00	-	539,112,115.13	27.0%	1,460,887,884.87		
021500100100 - MINISTRY OF AGRICULTURE	Purchase of spraying Euipments and agrochemicals	-	-	516,112,115.13		- 516,112,115.13		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
021500100100 - MINISTRY OF AGRICULTURE	Islamic Development Bank Agric Project - Provision Agricultural Input to farmers on	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	State Contribution on National Agricultural Growth Scheme and Agro Pocket	2,165,000,000.00	-	840,001,800.00	38.8%	1,324,998,200.00		
021500100100 - MINISTRY OF AGRICULTURE	TET Fund Project: Construction of additional Blocks at College of Agriculture and	2,000,000,000.00	-	38,921,635.41	1.9%	1,961,078,364.59		
021500100100 - MINISTRY OF AGRICULTURE	NUT.1.FNS.Promote access to agricultural inputs (including improved seeds,	20,000,000.00	-	25,437,500.00	127.2%	- 5,437,500.00		
021500100100 - MINISTRY OF AGRICULTURE	FADAMA NG-CARES Programme: Provision of Food Security and Livelihoods in the	5,000,000,000.00	-	23,000,000.00	0.5%	4,977,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	Rehabilitation of NATU Irrigation schemme	-	1,923,747,158.04	1,923,747,158.04		- 1,923,747,158.04		
021500100100 - MINISTRY OF AGRICULTURE	IFAD Project: Focusing on Agricultural Development, food security and poverty	2,100,000,000.00	-	22,479,651.16	1.1%	2,077,520,348.84		
021500100100 - MINISTRY OF AGRICULTURE	Conduct of Survey for Grasshopper Egg pod	10,000,000.00	-	-	0.0%	10,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	SAPZ Project: Aims to boost food production, job creation and stimulate economic	55,000,000,000.00	42,648,400.00	76,263,400.00	0.1%	54,923,736,600.00		
021500100100 - MINISTRY OF AGRICULTURE	National Food Security Programme - through provision of relevant agricultural	500,000,000.00	-	-	0.0%	500,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	Establishment of Agricultural Research Centre	500,000,000.00	-	-	0.0%	500,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE	Construction of Staff Quarters at College of Agricultural and Aminal Science Bakura	1,000,000,000.00	129,276,032.08	239,800,697.84	24.0%	760,199,302.16		
021510201100 - RURAL ACCESS AND AGRICULTURAL	Rural Access and Agricultural Marketing Project - Provision of Access Road for	5,000,000,000.00	30,000,000.00	30,000,000.00	0.6%	4,970,000,000.00		
022000100100 - MINISTRY OF FINANCE	Purchase of official vehicles to MDAs	10,000,000,000.00	873,011,428.57	3,803,506,951.83	38.0%	6,196,493,048.17		
022000100100 - MINISTRY OF FINANCE	Purchase of Stores for the State Stores Control Unit (Revolving Funds)	500,000,000.00	471,142,399.30	471,142,399.30	94.2%	28,857,600.70		
022000100100 - MINISTRY OF FINANCE	Renovation of Ministry of Finance Headquarter	-	84,221,618.77	84,221,618.77		- 84,221,618.77		
022000800100 - BOARD OF INTERNAL REVENUE	Purchase of 9 Boxer Motorcycle for the office staff	30,000,000.00	-	-	0.0%	30,000,000.00		
022000800100 - BOARD OF INTERNAL REVENUE	Purchase of Motor vehicles 1 Hilux Tiger for office	290,000,000.00	435,000.00	87,080,000.00	30.0%	202,920,000.00		
022000800100 - BOARD OF INTERNAL REVENUE	Purchase of Office Furniture for Board of Internal Revenue Service Gusau	100,000,000.00	-	12,326,400.00	12.3%	87,673,600.00		
022000800100 - BOARD OF INTERNAL REVENUE	Purchase of 250Nos Desktop computers	150,000,000.00	10,479,250.00	53,385,766.63	35.6%	96,614,233.37		
022000800100 - BOARD OF INTERNAL REVENUE	Renovation of Office building for internal revenue services	300,000,000.00	-	13,919,147.56	4.6%	286,080,852.44		
022000800100 - BOARD OF INTERNAL REVENUE	Acquisation of Computer Software LAN/WAN	100,000,000.00	-	-	0.0%	100,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Procurement of Modern Processing Equipment for distribution to Cooperative Sociaties	11,000,000.00	-	-	0.0%	11,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Purchase of Electronic Motor Vehicles Zam-Tax	-	1,056,812,000.00	1,056,812,000.00		- 1,056,812,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Remodelling of Investment House to a Five Star Hotel Gusau	6,000,000,000.00	-	1,913,737,275.75	31.9%	4,086,262,724.25		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Contruction of Gusau Hotel at Gusau Head quarters	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Construction of Houses on Private Partnership Project (PPP)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Revitalization of Industry	45,000,000,000.00	-	-	0.0%	45,000,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Small and Medium Enterprises (Government Contribution)	5,500,000,000.00	-	-	0.0%	5,500,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Completion of Gusau Ultra Moden Market	500,000,000.00	-	-	0.0%	500,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Fencing of Grains Store at Gidan Dawa, Gusau	50,000,000.00	-	-	0.0%	50,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Upgrading of Trade Fear Square at Gusau head quarter	10,000,000.00	-	-	0.0%	10,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Construction of Open Commodity Market at Gusau	500,000,000.00	-	-	0.0%	500,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Expansion of 8 skills Acquisition Centers with equipment	65,000,000.00	-	-	0.0%	65,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Renovation of Cooperative service center at Barakallahu and Upgrading of Amusement	300,000,000.00	-	-	0.0%	300,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Rehabilitation of Market across the state	200,000,000.00	-	-	0.0%	200,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Renovation of Zamfara technology business incubation centre	50,000,000.00	-	-	0.0%	50,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Development and Implementation of four Years strategic Tourism Master plan for 6	20,000,000.00	-	-	0.0%	20,000,000.00		
022200100100 - MINISTRY OF COMMERCE, INDUSTRY &	Payment Of Consultancy Services for upgrading of market and motor parks	300,000,000.00	-	-	0.0%	300,000,000.00		
022201800100 - INVESTMENT AND PROPERTY	Purchase of office furniture at investment	4,000,000.00	-	-	0.0%	4,000,000.00		
022201800100 - INVESTMENT AND PROPERTY	Installlation of Enter Call and Solar at Investment Headquarter	30,000,000.00	-	-	0.0%	30,000,000.00		
022201800100 - INVESTMENT AND PROPERTY	Conduct of survey for Development of New Economic City	6,000,000.00	-	-	0.0%	6,000,000.00		
022201800100 - INVESTMENT AND PROPERTY	Acquisition of State Government equity stake	3,000,000.00	-	-	0.0%	3,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of automated solar powered and Bore Hole in Government House	30,000,000.00	-	337,179,922.76	1123.9%	- 307,179,922.76		
023400100100 - MINISTRY OF WORKS AND	Purchase of Mechanical and Plants Equipment for maintenance	500,000,000.00	-	40,383,405.30	8.1%	459,616,594.70		
023400100100 - MINISTRY OF WORKS AND	Procurement of Weight Bridge for VIO and ZAROTA	150,000,000.00	-	-	0.0%	150,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Purchase of specialized vehicles to VIO and ZAROTA	400,000,000.00	-	-	0.0%	400,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Procurement of communication Gadgets for ZAROTA and VIO	200,000,000.00	-	-	0.0%	200,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Purchase of Water Tankers 911 (Provision of Water and Sanitation Facilities	1,000,000,000.00	-	74,370,216.00	7.4%	925,629,784.00		
023400100100 - MINISTRY OF WORKS AND	Procurement of Testing equipment in highway Roads and building structure	150,000,000.00	-	-	0.0%	150,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Work School at Gusau	700,000,000.00	-	-	0.0%	700,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of VIO Office Complex at Gusau	700,000,000.00	-	-	0.0%	700,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Upgrading of Semi Urban to Urban Water Scheme at Yankuzo, Gayari, Bungudu, Zugu	100,000,000.00	-	1,000,000.00	1.0%	99,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of 21kilometers from Tasha Babba to Lambar Kyambarawa Nahuche	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Mallamawa-Zarummai-Bukkuyum Road With Spur Zarummai Masama	3,000,000,000.00	2,422,381,520.97	3,622,381,520.97	120.7%	- 622,381,520.97		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of Lalan to Lalan Road Gusau 14KM	3,000,000,000.00	2,740,124,945.05	3,951,793,195.89	131.7%	- 951,793,195.89		
023400100100 - MINISTRY OF WORKS AND	Completion of Emir's Palace Junction to Water Tank Round Out, Nasiha Chemist (Old	1,000,000,000.00	-	3,080,508,252.54	308.1%	- 2,080,508,252.54		
023400100100 - MINISTRY OF WORKS AND	Construction of 94.85 Kilometer Road (Yandoton Daji-Doka-Yanwaren Daji-Hayin Alhaji-	9,000,000,000.00	15,041,652,554.68	15,834,647,819.42	175.9%	- 6,834,647,819.42		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
023400100100 - MINISTRY OF WORKS AND	Construction of 53 Kilometer Roads (Gusau-Jauri-Dogon Kade-Nasarawa Mailayi-	9,000,000,000.00	2,132,148,895.25	2,203,704,658.59	24.5%	6,796,295,341.41		
023400100100 - MINISTRY OF WORKS AND	Construction of Gwalli Bridge, Gummi LGA	400,000,000.00	-	-	0.0%	400,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Bukkuyum to Birnin Zauma to Gummi Road, Bukkuyum LGA	1,500,000,000.00	-	200,000,000.00	13.3%	1,300,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Maradun Makera Road , Maradun LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Emergency Road Maintenance works along Lambar Mayanchi to Anka to Gummi road	-	567,010,536.16	567,010,536.16		- 567,010,536.16		
023400100100 - MINISTRY OF WORKS AND	Construction of Maradun to Magami to Faru Road, Maradun LGA	5,000,000,000.00	-	2,681,981,767.63	53.6%	2,318,018,232.37		
023400100100 - MINISTRY OF WORKS AND	Construction of Maru to Lugga Road, Maru LGA	2,000,000,000.00	44,390,700.30	974,371,953.07	48.7%	1,025,628,046.93		
023400100100 - MINISTRY OF WORKS AND	Construction of Zurmi Rukudawa Road (10km), Zurmi LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of 5km in Unguwar Gwaza Housing estate, Gusau	500,000,000.00	-	3,049,879,756.44	610.0%	- 2,549,879,756.44		
023400100100 - MINISTRY OF WORKS AND	Construction of Abu Magaji Brigde to Zampoll with Spur to Darul Hadith, Gusau	1,000,000,000.00	-	773,882,172.16	77.4%	226,117,827.84		
023400100100 - MINISTRY OF WORKS AND	Completion of 2.1KM Dan Marke to Kanoma Road, Maru LGA	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of Premier Road link to Sadiqu Sadiq Road , Gusau	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of Daza to Gidan Dawa link to Sokoto Road (Dual Carriageway), Gusau,	10,000,000,000.00	-	-	0.0%	10,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of one time office to city king hotel roundabout to command science	2,000,000,000.00	1,616,106,999.62	1,616,106,999.62	80.8%	383,893,000.38		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of zamfara plaza to hilal hospital to presidential lodge to federal INEC	2,000,000,000.00	-	2,617,524,316.99	130.9%	- 617,524,316.99		
023400100100 - MINISTRY OF WORKS AND	Construction of Tudun Wada Mosque Fantabulus Road with Spur Emirs lodge Sadiqu	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Bakon Gebe to Dada 8km	200,000,000.00	-	-	0.0%	200,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Store to Riyojin Dan Kodau to Gidan Duwa to kaface	200,000,000.00	-	-	0.0%	200,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road of kwanar magarya to kwarkwada village to tungar furi to gidan	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Lambar Asako to Asako 3 km, Lambar Ka'ida to Ka'ida and	100,000,000.00	-	-	0.0%	100,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Gidan Bita-Maikosa-Mallankara-Dandogo-Gamo-Naniya-	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Canteen Daji road, Linking to Bebeji, Aminu Aliyu Road to Tudun wada	12,000,000,000.00	-	2,475,041,543.92	20.6%	9,524,958,456.08		
023400100100 - MINISTRY OF WORKS AND	Construction of Kwatarkwashi to Tofa, Samawa, Rawayya Bela ward 15km Road,	300,000,000.00	-	-	0.0%	300,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Bungudu to Gada Road, Bungudu LGA	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Kanoma to Yar Danya Link to Anka Road, Maru LGA	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Kaya Road Maradun LGA	100,000,000.00	-	-	0.0%	100,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of Titin Bala Mande to Gadar Abu Magaji	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Reconstruction of Gusau Magami to Dansadau Road 105km Road	20,000,000,000.00	9,501,460,867.89	10,691,347,926.31	53.5%	9,308,652,073.69		
023400100100 - MINISTRY OF WORKS AND	Construction of Gusau International Airport	30,000,000,000.00	18,411,290,399.96	42,427,877,322.81	141.4%	- 12,427,877,322.81		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Tashar Abu to Kekun waje to Bingi to Ruwan doruwa	500,000,000.00	-	2,727,286,722.07	545.5%	- 2,227,286,722.07		
023400100100 - MINISTRY OF WORKS AND	Construction Of Zamfara State Trasnport Company terminus in the state capital	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Kantin Daji to Unguwar Gwaza, Roundout to Airport	15,000,000,000.00	1,283,986,622.26	1,283,986,622.26	8.6%	13,716,013,377.74		
023400100100 - MINISTRY OF WORKS AND	Construction and Equiping of Zamfara State Trasnport Company workshop	300,000,000.00	-	-	0.0%	300,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Repair of plant and machineries's in the ministry's equipments	200,000,000.00	-	-	0.0%	200,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Payment Of Consultancy Services	-	997,477,169.70	997,477,169.70		- 997,477,169.70		
023400100100 - MINISTRY OF WORKS AND	Construction of Special Government building Project and facilities	1,000,000,000.00	-	36,904,808.06	3.7%	963,095,191.94		
023400100100 - MINISTRY OF WORKS AND	Construction of Gusau to Rijiya Road	200,000,000.00	-	-	0.0%	200,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Kwatarkwashi to Mada from Mada to Fegin Mahe to Wonaka	500,000,000.00	-	-	0.0%	500,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of 50km road from Jangebe-Kaza-Yar zabaya and bridge connecting to	1,000,000,000.00	-	115,966,143.20	11.6%	884,033,856.80		
023400100100 - MINISTRY OF WORKS AND	Construction of Kwanar Maje, Manyar Gali to Matseri	200,000,000.00	-	-	0.0%	200,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Tungar Yar Daudu, rafin gero to barayar zaki to matseri	700,000,000.00	-	-	0.0%	700,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of road from Jangebe to Wuya to Bagega	800,000,000.00	-	-	0.0%	800,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Rehabilitation of General Muhammad Buhari Way Tudun wada, Jb Yakubu Road	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of 5km road from Asibitin Shagari to Unguwar Mangoro in Gusau	500,000,000.00	-	250,000,000.00	50.0%	250,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Provision of Sustainable Urban and Rural Water Supply, Sanitation and Hygiene	3,000,000,000.00	-	86,550,000.12	2.9%	2,913,449,999.88		
023400100100 - MINISTRY OF WORKS AND	Construction of Emergency road in central Senatorial Zone	1,750,000,000.00	-	4,690,373,602.39	268.0%	- 2,940,373,602.39		
023400100100 - MINISTRY OF WORKS AND	Construction of Emergency road in western Senatorial Zone	1,675,000,000.00	-	-	0.0%	1,675,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Emergency road in northern Senatorial Zone	2,292,000,000.00	-	-	0.0%	2,292,000,000.00		
023400100100 - MINISTRY OF WORKS AND	Construction of Road from Tudun wada bakin banki Talatar Mafara to tudun wada	500,000,000.00	-	-	0.0%	500,000,000.00		
023400200100 - ZAMFARA ELECTRIFICATION AGENCY	Rural Electricafication and Supply of Transformers across the State (ZEA)	2,000,000,000.00	374,739,419.87	410,253,377.07	20.5%	1,589,746,622.93		
023400200100 - ZAMFARA ELECTRIFICATION AGENCY	Moving MDAs to Renewable Energy (ZEA)	5,000,000,000.00	7,424,530,729.61	9,589,827,309.61	191.8%	- 4,589,827,309.61		
023400200100 - ZAMFARA ELECTRIFICATION AGENCY	Feasibility Study for Solar Power Electrification (ZEA)	100,000,000.00	330,593,160.00	330,593,160.00	330.6%	- 230,593,160.00		
023400400100 - ZAMFARA ROADS AGENCY (ZARA)	Rehabilitation of existing Roads at Kwatarkwashi-Mada, Gusau-Dansadau in the State	300,000,000.00	-	-	0.0%	300,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Purchase of 5000 Fire Extingushers (Revolving Fund)	50,000,000.00	-	-	0.0%	50,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Purchase of Chemical foam	30,000,000.00	-	-	0.0%	30,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Purchase of Fire Protective Clothing	50,000,000.00	-	-	0.0%	50,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Procurement of Large Scale Fumigation	20,000,000.00	-	-	0.0%	20,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Provision of Additional Facilities on rescue operation	30,000,000.00	-	-	0.0%	30,000,000.00		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
023400700100 - ZAMFARA STATE FIRE SERVICE	Purchase of 4 of Fire Fighting Vehicles	300,000,000.00	-	-	0.0%	300,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Procurement of communication equipment	120,000,000.00	-	-	0.0%	120,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Construction of Water Reservoirs in 14 LGAs	50,000,000.00	-	-	0.0%	50,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Construction of Borehole Across the State	50,000,000.00	-	-	0.0%	50,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Rehabilitation of Office Building H/Q	70,000,000.00	-	-	0.0%	70,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Rehabilitation of fire fighting sub-station	180,000,000.00	-	-	0.0%	180,000,000.00		
023400700100 - ZAMFARA STATE FIRE SERVICE	Repairs of Are Fighting Vehicle	50,000,000.00	-	-	0.0%	50,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Procurement of Pumping Facilities and Replace Outdated Parts	100,000,000.00	-	-	0.0%	100,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Purchase of water equipments spare parts	60,000,000.00	-	-	0.0%	60,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Procurement submersible pumps for upgrading and replacement for area offices.	300,000,000.00	-	-	0.0%	300,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Construction and fencing of Headquarter and other area offices	50,000,000.00	-	-	0.0%	50,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Construction of standard Laboratory workshop at Gusau	100,000,000.00	-	-	0.0%	100,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Rehabilitation and Expansion of Gusau Water Scheme	10,000,000,000.00	3,125,518,006.26	4,392,011,300.01	43.9%	5,607,988,699.99		
023410200100 - ZAMAFARA STATE WATER	Procurement of Pipes and Fitting at Water Cooperation	500,000,000.00	-	-	0.0%	500,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Rehabilitation and Expansion of Talata Mafara Water Scheme	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Rehabilitation and Expansion of Kaura Namoda Water Scheme	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Rehabilitation and Expansion of Tsafe Water Scheme	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023410200100 - ZAMAFARA STATE WATER	Rehabilitation and Expansion of Gummi Water Scheme	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	Provide IWASH Community Sanitation Facilities for Safe Hygien Practice	60,000,000.00	-	-	0.0%	60,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	Construction of Hand pumps borehole across the state	2,150,000,000.00	-	-	0.0%	2,150,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	Rehabilitation of Broken-down Handpumps in IWASH Communities	75,000,000.00	-	-	0.0%	75,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	State and FG contribution to PEWASH Program in 6 LGAs Anka, Maradun, Bakura,	400,000,000.00	-	-	0.0%	400,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	NUT.3.WASH.Construction of 20 Solar Motorized Boreholes 8000 liters each, 6 blocks of	600,000,000.00	-	-	0.0%	600,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	NUT.3.WASH.Construction of 3 blocks of sanitation and hygiene facilities in IDPs	100,000,000.00	-	-	0.0%	100,000,000.00		
023410300100 - RURAL WATER SUPPLY AND	Emergency Response to disaster in WASH/ Special Intervention across the state	250,000,000.00	-	-	0.0%	250,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Purchase of drilling Rig and Accessories	250,000,000.00	-	-	0.0%	250,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Purchase of Laboratory Equipment Reagent, Water Detection Instrument	50,000,000.00	-	-	0.0%	50,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Purchase of Submersible Pumps and water Generator	100,000,000.00	-	-	0.0%	100,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Completion of 24 Nos of New Water Facility Jointly With Ministry of Local Government	100,000,000.00	-	-	0.0%	100,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Construction of Water Scheme across the state (Constituency Project)	100,000,000.00	-	-	0.0%	100,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Construction of 6 Nos of New Earth Dams in 3 Senatorial zones in the State	150,000,000.00	-	-	0.0%	150,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Construction of Power Solar boreholes across the State	150,000,000.00	-	-	0.0%	150,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Rehabilitation of 140 Nos of Water Facilities with 5,000 gals. Capacity Water Overhead	50,000,000.00	-	-	0.0%	50,000,000.00		
023410400100 - DIRECTORATE OF RURAL WATER	Rehabilitation of Solar Power Borehole across the State	210,000,000.00	-	-	0.0%	210,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZERI: Construction of ZERI office complex	70,000,000.00	-	-	0.0%	70,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Capital Investment Funds for PPP Projects in the state	10,000,000,000.00	-	-	0.0%	10,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Procurement of Equipment and working materials for State Operation Coodinating Unit	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State Action on Business Enabling Reforms (SABER) Programme: Provision of Basic	20,000,000,000.00	6,922,958,495.98	12,548,465,764.09	62.7%	7,451,534,235.91		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Community and Social Dev. Agency (CSDA) - NG-CARES PROGRAMME: Supported the	9,200,000,000.00	-	-	0.0%	9,200,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Accelerating Nutrition Results in Nigeria (ANRIN): Provision of Nutrition Services,	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Development of state policy document (AOP, MTEF,MTSS,SSP)	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Coordination of Economic Development activities with Natinonal and Internatioal	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State Economic Planning Board activities	500,000,000.00	-	-	0.0%	500,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Development of State Policy and Strategic Plan	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Development of State Development Plan - Coordination and Programme Support	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Child Poverty Survey across the 14 LGAs	500,000,000.00	-	-	0.0%	500,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State Government Contribution to UNICEF assisted Projects and Programmes	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State CARES Coordinating Unit - Coordination of NG-CARES Programme in the State	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Conduct of Periodic surveys for informed government decision on project and	300,000,000.00	-	-	0.0%	300,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Wolrd Economic Summit	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	United Nations Population Fund (UNFPA): Support for good governance	100,000,000.00	36,106,015.00	36,106,015.00	36.1%	63,893,985.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State Contribution to support good governance via United Nations Population Fund	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Coordination of Social Protection Activities in the State	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZERI: Establishment of waste Recycling plant in Gusau	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZERI: Rural Resilience Activities	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZERI: Rural Urban Synergy Initiative	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State Operation Coordinating Unit (SOCU)	1,576,055,000.00	-	-	0.0%	1,576,055,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Payment for Consultancy Services for government projects and programmes	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
023800100100 - MINISTRY OF BUDGET AND PLANNING	Sustainable Development Goals Program - Provision of basic infrastructure across MDG	2,725,000,000.00	-	-	0.0%	2,725,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	State Government Contribution to Donor Related projects and programmes in the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	UN International Organization for Migrant - Provision of Basic Infrastructure for Peace	1,200,000,000.00	-	2,500,000,000.00	208.3%	- 1,300,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZIIP:Consultancy for the desination of Integrated Infrastructure Master Plan to a World	300,000,000.00	-	-	0.0%	300,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZIIP:Establishment of the Proposed Economic City in the state	15,000,000,000.00	-	-	0.0%	15,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	ZIIP:Feasibility Study for the design of Economic City	50,000,000.00	-	-	0.0%	50,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	World Bank Solid Waste Management Project Solutions for IDPs and Host Communities	5,200,000,000.00	18,519,500.00	18,519,500.00	0.4%	5,181,480,500.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Provision of Infrastructure for Human Capital Opportunities for Prosperity and Equity	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	NUT.6.NP.Mid and Endline Review of implementation of the State Multisectorial Plan of	10,000,000.00	-	-	0.0%	10,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	NUT.6.Coordination.2day Annual review meeting of SCFN with LCFN	20,000,000.00	-	-	0.0%	20,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	Provision of Integrated Infrastructure Master Plan project in the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023800100100 - MINISTRY OF BUDGET AND PLANNING	IDPs Registration process and participation of IDPs in long term development process	775,000,000.00	-	-	0.0%	775,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of International Conference Center	10,626,000,000.00	-	-	0.0%	10,626,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Purchase of landed Property/Assets	2,000,000,000.00	248,579,829.65	769,521,577.45	38.5%	1,230,478,422.55		
025300100100 - MINISTRY OF HOUSING AND URBAN	Purchase of studio Equipment, Planning Survey Instruments	100,000,000.00	-	30,902,089.00	30.9%	69,097,911.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction/Provision of Office Building for MDAs	1,000,000,000.00	-	123,175,155.93	12.3%	876,824,844.07		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Bukkuyum's Emirate Palace, 40% Contribution from Our Ministry	720,000,000.00	-	-	0.0%	720,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Bungudu's Emirate Palace, 40% Contribution from Our Ministry	720,000,000.00	-	-	0.0%	720,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Zurmi's Emirate Palace, 40% Contribution from Our Ministry	720,000,000.00	-	-	0.0%	720,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Access Roads within Housing Estates U/Gwaza, r/Gabas and Daza	700,000,000.00	-	-	0.0%	700,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Roads network within office complex	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Jibrin Bala Yakubu Secretariat Phase III	7,400,000,000.00	-	-	0.0%	7,400,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Park and Garden and beatification of land opposite Presidential Logde	500,000,000.00	114,819,329.00	114,819,329.00	23.0%	385,180,671.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Construction of Bus Stops in the State capital Gusau	500,000,000.00	100,000,000.00	252,044,112.45	50.4%	247,955,887.55		
025300100100 - MINISTRY OF HOUSING AND URBAN	Renovation of Government Quarters across the State	300,000,000.00	-	-	0.0%	300,000,000.00		
025300100100 - MINISTRY OF HOUSING AND URBAN	Renovation of Police Stations and CPG Offices across the state	1,000,000,000.00	-	1,207,227,710.95	120.7%	- 207,227,710.95		
025300100100 - MINISTRY OF HOUSING AND URBAN	Renovation of Office Building for MDAs	1,500,000,000.00	535,841,592.50	1,530,075,683.72	102.0%	- 30,075,683.72		
025300100100 - MINISTRY OF HOUSING AND URBAN	Review of Gusau Master Plan and land use plans for 13 LGA H/Qs.	200,000,000.00	-	268,401,455.17	134.2%	- 68,401,455.17		
025300200100 - OFFICE OF THE SURVEYOR GENERAL	Purchase of 2 Nos Drones Aircraft Unmanned aerial vehicle (UAVS) Technology for	150,000,000.00	-	-	0.0%	150,000,000.00		
025300200100 - OFFICE OF THE SURVEYOR GENERAL	Construction of Surveyor General Office	500,000,000.00	-	-	0.0%	500,000,000.00		
025300200100 - OFFICE OF THE SURVEYOR GENERAL	Establishment of Continious reference station offices (CORS) to Enchance Security at	150,000,000.00	-	-	0.0%	150,000,000.00		
025300200100 - OFFICE OF THE SURVEYOR GENERAL	Purchase of surveying equipment at Gusau	200,000,000.00	-	-	0.0%	200,000,000.00		
025300300100 - ZAMFARA GEOGRAPHIC INFORMATION	Payment of Compensation for acquiring of land and physical structures.	1,000,000,000.00	-	23,140,000.00	2.3%	976,860,000.00		
025300300100 - ZAMFARA GEOGRAPHIC INFORMATION	Renovation & Landscaping of Zamfara Geographical Information System Agency	-	124,999,384.98	124,999,384.98		- 124,999,384.98		
025300300100 - ZAMFARA GEOGRAPHIC INFORMATION	Conduct of Property Tax Record Survey in the state	100,000,000.00	-	25,954,400.00	26.0%	74,045,600.00		
025300300100 - ZAMFARA GEOGRAPHIC INFORMATION	Systematic Property Registration Program to 14 LGAs	100,000,000.00	-	-	0.0%	100,000,000.00		
025301000100 - HOUSING CORPORATION	Construction of Fencing wall of all Housing Estate	300,000,000.00	-	-	0.0%	300,000,000.00		
025301000100 - HOUSING CORPORATION	Construction of 358 Housing Unit at Gusau Private Partnership with Modern Shelter	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
025305600100 - ZAMFARA URBAN AND REGIONAL	Purchase of 50Nos. Boxer Motorcycles for urban and regional board staffs	40,000,000.00	-	-	0.0%	40,000,000.00		
025305600100 - ZAMFARA URBAN AND REGIONAL	Construction of Parks and Garden at Gusau state capital	100,000,000.00	-	-	0.0%	100,000,000.00		
031800400100 - HIGH COURT OF JUSTICE	Purchase of 1No. 50KVA Power Generating Set for the State High court complex	30,000,000.00	-	-	0.0%	30,000,000.00		
031800400100 - HIGH COURT OF JUSTICE	Construction of 15 Nos. State High Court for New Jugdes	400,000,000.00	-	-	0.0%	400,000,000.00		
031800400100 - HIGH COURT OF JUSTICE	Construction of Seven Magistrate Courts in Gusau and in Eight (8) LGAs (Tsafe,	500,000,000.00	-	-	0.0%	500,000,000.00		
031800400100 - HIGH COURT OF JUSTICE	Construction of Water Facilities for the State High court complex	15,000,000.00	-	-	0.0%	15,000,000.00		
031800400100 - HIGH COURT OF JUSTICE	Establishment of Judicial Training Institute Gusau	300,000,000.00	-	-	0.0%	300,000,000.00		
031800400100 - HIGH COURT OF JUSTICE	Renovation of Magistrate Courts at Kaura Namoda, Shinkafi, Zurmi, Talata Mafara and	200,000,000.00	-	-	0.0%	200,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Purchase of Office Furniture and fittings to Shariah Courts across the State	50,000,000.00	-	-	0.0%	50,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Purchase of 30Nos of Photocopying Machines to Shariah across the State	30,000,000.00	-	-	0.0%	30,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Purchase of Library Equipment for Sharia Court of Appeal library	50,000,000.00	-	-	0.0%	50,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Purchase of Sharia Law Books to Sharia Court of Appeal library	30,000,000.00	-	-	0.0%	30,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Construction of Upper Sharia Court complex, Gusau	80,000,000.00	-	-	0.0%	80,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Construction of Office Buildings for higher Shariah Court at Ung. Gwaza, Gwashi, and	100,000,000.00	-	-	0.0%	100,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Provision of Office Buildings for Zonal Inspectorate Offices at Gummi, Gusau, Kaura	50,000,000.00	-	-	0.0%	50,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Provision of Office Building for Shariah Court Of Appeal at Talata Mafara Division	50,000,000.00	-	-	0.0%	50,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Provision of Residential Building for Khadi's Appeal Court Talala Mafara Division	50,000,000.00	-	-	0.0%	50,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Provision of Residential Building for Judges at Birnin Magaji, Gusau, Kaura Namoda,	50,000,000.00	-	-	0.0%	50,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Purchase of 6Nos Power Generating Set at Khadi's Residence, H/Qtr and Zonal	120,000,000.00	-	-	0.0%	120,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Contruction and Provision of Boreholes at Upper Shariah Courts Anka, Gusau, Maradun	20,000,000.00	-	-	0.0%	20,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Rehabilitation of Residential Building at Shariah Court Gusau Guest House	35,000,000.00	-	-	0.0%	35,000,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Rehabilitation of Shari'ah Courts complex across the state	229,200,000.00	-	-	0.0%	229,200,000.00		
031800600100 - SHARI'AH COURT OF APPEAL	Renovation of Upper Shari'a and Higher Shari'a Courts accross the state	500,000,000.00	-	-	0.0%	500,000,000.00		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
031801100100 - JUDICIAL SERVICE COMMISSION	Procurement of office furniture for Judiciary Service Commission	50,000,000.00	-	-	0.0%	50,000,000.00		
032600100100 - MINISTRY OF JUSTICE	Purchase of Desktop and Laptop Computer for Office	60,000,000.00	-	-	0.0%	60,000,000.00		
032600100100 - MINISTRY OF JUSTICE	Codification of Zamfara State Laws	300,000,000.00	-	-	0.0%	300,000,000.00		
032600100100 - MINISTRY OF JUSTICE	Construction of E and Normal Library at Gusau	50,000,000.00	-	-	0.0%	50,000,000.00		
032600100100 - MINISTRY OF JUSTICE	Rehabilitation of Law Reform Commission Office	300,000,000.00	-	-	0.0%	300,000,000.00		
032600100100 - MINISTRY OF JUSTICE	Construction of Court at 14 LGA in the state	500,000,000.00	476,988,333.42	1,037,984,059.07	207.6%	- 537,984,059.07		
032600900100 - ANTI-CORRUPTION AND PUBLIC	Provision of Library books for the Anti-commission Arabic Library	10,000,000.00	-	-	0.0%	10,000,000.00		
032600900100 - ANTI-CORRUPTION AND PUBLIC	Purchase of 10 KVA Solar Power for the commission office	10,000,000.00	-	-	0.0%	10,000,000.00		
032600900100 - ANTI-CORRUPTION AND PUBLIC	Provision of Borehole and Overhead Tank in the office	20,000,000.00	-	-	0.0%	20,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Procurement of Sporting Equipment for the Annual Sport Festival	200,000,000.00	-	-	0.0%	200,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Construction of Zonal Youth centre offices at Kaura Namoda, Gusau, T/Mafara and	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Construction of Ultra Modern Stadium at Gusau	10,000,000,000.00	-	-	0.0%	10,000,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Construction of Mini Stadium in 6 Local Government areas	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Construction of Gusau Modern Sport Centre	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Rehabilitation of Sardauna Memorial Stadium	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Job Creation Activities in the state	150,000,000.00	-	196,765,262.50	131.2%	- 46,765,262.50		
051300100100 - MINISTRY OF YOUTH AND SPORTS	Establishment of Mini Sport Centers in Selected Areas	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Construction OF Rehabilitation Centre at Gusau	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Construction of Children Parliament Chamber for Quarterly Sitting for Government	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Establishment of Orphan and Vulnerable Children (OVC) centre and to provide OVC	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Construction of Skill Acquisition Centre for the Disable at Gusau	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Construction of Shelter for Women and Children Survivors	200,000,000.00	-	-	0.0%	200,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Completion of Remand Home at Kaura Namoda.	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Construction of Menstrual Health and Hygiene Management (MHHM) for Adolescent	100,000,000.00	-	-	0.0%	100,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Support for Victim of GBV	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Nigerian For Women Project: World Bank Project - Cash grants	1,500,000,000.00	2,013,503,654.13	2,013,503,654.13	134.2%	- 513,503,654.13		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Nutrition support for Children and other Vulnerable Groups/OVC	100,000,000.00	-	-	0.0%	100,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Establishment of Women Empowerment Programme Dashboard	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Provition of Striving for Hamonious Innovation for Girls and Adolecent girls in the state	300,000,000.00	-	-	0.0%	300,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Women empowerment scheme: Provition of Startup Work-tools to trained Women	800,000,000.00	-	-	0.0%	800,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Renovation of Remand Home Anka	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Conduct of inter-state exchange visit (experience sharing visit)	30,000,000.00	-	-	0.0%	30,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Child Protection/Vulnerable Children UNICEF Supported Program	100,000,000.00	-	-	0.0%	100,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Develop Social Development Plans and Policies including Collaboration with National	30,000,000.00	-	-	0.0%	30,000,000.00		
051400100100 - MINISTRY OF WOMEN AND SOCIAL	Establishment of Almajiri Digital Village in the 14 LGA in the state	500,000,000.00	-	-	0.0%	500,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	NUT.1.SBPs.Facilitate the reactivation of 15 Existing school's gardens and	150,000,000.00	-	3,000,000.00	2.0%	147,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Puchase of 20 Numbers of Boxer Motorcycles for Nomadic Education	40,000,000.00	-	-	0.0%	40,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	ZSUBEB: Purchased of Furniture to Primary and Junior secondary Schools	600,000,000.00	-	-	0.0%	600,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchase of 3 Numbers Photocopy Machine and Projector for Quality Assurance Office	20,000,000.00	-	-	0.0%	20,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchased of Kitchen Utensils to Senior and Junior Secondary Schools	150,000,000.00	-	-	0.0%	150,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	State Government contribution to Primary Pupils National Health Insurance Scheme	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Supply of Instructional Materials to Secondary Schools across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Procurement of Technical and Vocational Equipment to Science and Technical Schools	200,000,000.00	-	-	0.0%	200,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Procurement of teaching and learning equipment to agencies concerned in the state	200,000,000.00	-	-	0.0%	200,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Supply of Audiovisual Equipment to headquarters offices in the state	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchase of Special and inclusive Education Learning Materials. Eg. Hearing Aids,	150,000,000.00	-	-	0.0%	150,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	NUT.4.HRN.Conduct 5days Capacity building for 50 food nutrition teachers and 100	30,000,000.00	-	-	0.0%	30,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Supply of Instructional materials to primary schools across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchase of subject text books No 7,113 for secondary schools in the state. (Maths,	500,000,000.00	-	27,032,000.00	5.4%	472,968,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchase of 86 Numbers of TAP A Tablets	30,000,000.00	-	-	0.0%	30,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	State contribution to the AT RISK CHILDREN PROJECT (ARC-P) - starter packs	300,000,000.00	-	-	0.0%	300,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchase of School furniture to Senior Secondary across the state	1,000,000,000.00	275,778,825.00	289,756,825.00	29.0%	710,243,175.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Purchase of Laboratory/workshop Equipment to four institutions	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of office Buildings for Education Quality Assurance Agency	200,000,000.00	-	-	0.0%	200,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of Labs/Work Shops for Senior Secondarys	200,000,000.00	-	14,529,344.17	7.3%	185,470,655.83		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	NUT.1.HRN.Build the capacity of Agricultural Science teachers to strengthen the	30,000,000.00	-	-	0.0%	30,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	ZSUBEB:Renovation of Rugar Kaya Bela, Sankalawa, Gulubba and Tofa Primary school	400,000,000.00	-	26,918,375.17	6.7%	373,081,624.83		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	ZSUBEB: Establishment of Zonal Mega Primary School one in each of the Four	500,000,000.00	-	134,241,035.45	26.8%	365,758,964.55		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of additional structures at Zamfara State University Talata Mafara	2,000,000,000.00	232,368,943.56	993,334,625.07	49.7%	1,006,665,374.93		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of additional Structures at COE Maru.	400,000,000.00	-	26,149,706.09	6.5%	373,850,293.91		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of additional structures at ZACAS	300,000,000.00	-	-	0.0%	300,000,000.00		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Joint UBEC Interventions:Schools structure renovation and expention across the State	-	-	1,038,338,062.79		- 1,038,338,062.79		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of Wall Fencing of 47 Secondary Schools in the state	-	6,133,029.80	97,610,160.79		- 97,610,160.79		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	IsDB SmartEd Supported Project: Present a starategic opportunity to transform the	1,000,000,000.00	-	100,000,000.00	10.0%	900,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Procurement of Equipment for Abdu Gusau Polytechnics Talata Mafara to meet	150,000,000.00	-	-	0.0%	150,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Teacher Professional Development Funds	400,000,000.00	-	4,006,290.07	1.0%	395,993,709.93		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Upgrading of Education Management Information System EMIS	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Provision of Project Activities of Adolescent Girls Initiative for Learning and	7,000,000,000.00	-	-	0.0%	7,000,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	ZSUBEB: Renovation of Smart Primary School Gusau	320,000,000.00	-	-	0.0%	320,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Remodelling of Bafarawa Institute, Shinkafi	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Renovation of 3 Zonal Nomadic Primary Schools	150,000,000.00	-	-	0.0%	150,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Rehabilitation of all Secondary School Structures across the State	500,000,000.00	250,000,000.00	340,919,665.64	68.2%	159,080,334.36		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Rehabilitation of 9 selected Secondary School Structures across the State (GGSS Tsafe,	1,000,000,000.00	-	37,908,886.14	3.8%	962,091,113.86		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Construction of 7km road at Abdu Gusau Polytechnic Talata Mafara	200,000,000.00	-	9,241,511.62	4.6%	190,758,488.38		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Early Child Care Development (ECCD) - UNICEF Supported Programme	700,000,000.00	-	-	0.0%	700,000,000.00		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	Provision for Emergency Response Fund on Education sector in the state	20,000,000,000.00	34,816,062.25	240,328,977.44	1.2%	19,759,671,022.56		
051700100100 - MINISTRY OF EDUCATION, SCIENCE	ZSUBEB and UNICEF (SILSA) Project for students enterprenuership	1,000,000,000.00	-	2,801,223.52	0.3%	997,198,776.48		
051700700100 - SENIOR SECONDARY SCHOOLS	Purchase of Science Equipment to selected 9 boarding secondary schools in the state	250,000,000.00	-	-	0.0%	250,000,000.00		
052100100100 - MINISTRY OF HEALTH	Procurement of Quality Control laboratory equipment	65,000,000.00	-	-	0.0%	65,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of medical Equipments base on the identified CeMoNC assessment gap to	1,000,000,000.00	3,151,026,510.97	5,770,951,085.22	577.1%	- 4,770,951,085.22		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical equipments for PHCs	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Procurement of Instructional Material for School of Nursing & Midwifery	100,000,000.00	-	10,000,000.00	10.0%	90,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of 14 Toyota Hiece new ambulances for secondary Health facility to strenthen	600,000,000.00	-	-	0.0%	600,000,000.00		
052100100100 - MINISTRY OF HEALTH	Procurement of Nutritional Commodities for distribution in the state	600,000,000.00	-	-	0.0%	600,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Working Cold Room (Solar)	100,000,000.00	-	-	0.0%	100,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of Moriki General Hospital	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Completion, Furnishing of MNCH structures and UNICEF supported Programme	200,000,000.00	-	109,395,687.26	54.7%	90,604,312.74		
052100100100 - MINISTRY OF HEALTH	Construction of Biomedical Engeneering Workshop at College of Health Technology	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Construction of Medical Store at Drugs and Medical Consumables complex	-	-	50,000,000.00		- 50,000,000.00		
052100100100 - MINISTRY OF HEALTH	Expansion of Existing Facilities within Yariman Bakura Specialist Hospital	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Construction of additional structures at Women and Children Hospital Gusau (King	400,000,000.00	-	-	0.0%	400,000,000.00		
052100100100 - MINISTRY OF HEALTH	Construction of additional structures in General Hosps Anka, Kaura Namoda, Gummi,	-	495,704,187.80	495,704,187.80		- 495,704,187.80		
052100100100 - MINISTRY OF HEALTH	Construction of new structures at Psychiatric Hospital Anka	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Completion of Farida VVF Clinic, Gusau	250,000,000.00	-	-	0.0%	250,000,000.00		
052100100100 - MINISTRY OF HEALTH	Completion of Shinkafi Refferal Hospital	1,500,000,000.00	-	1,413,903,310.00	94.3%	86,096,690.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of Gummi General Hpspital	2,200,000,000.00	1,193,247,375.22	1,293,247,375.22	58.8%	906,752,624.78		
052100100100 - MINISTRY OF HEALTH	Establishment of Modern Diagonostic Centres	5,000,000,000.00	3,139,573,995.56	3,139,573,995.56	62.8%	1,860,426,004.44		
052100100100 - MINISTRY OF HEALTH	Renovation of Dansadau General Hospital	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Establishment of College of Health Technology Bukkuyum	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Construction of New Site of College of Health Sciences & Technology Tsafe	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Construction of structures for newly created school of Nursing and Midwife Zurmi	5,000,000,000.00	1,533,826,522.80	1,533,826,522.80	30.7%	3,466,173,477.20		
052100100100 - MINISTRY OF HEALTH	World Bank Development Impack Project: Provision of Basic Infrastructures at	500,000,000.00	-	131,463,988.71	26.3%	368,536,011.29		
052100100100 - MINISTRY OF HEALTH	State Contribution to Basic healthcare Fund (BHCF) - Equity Funds for Zamfara	1,000,000,000.00	-	2,840,000.00	0.3%	997,160,000.00		
052100100100 - MINISTRY OF HEALTH	Basic Healthcare Provision Fund (BHCPF) - Provision of Basic Healthcase to Rural	250,000,000.00	-	-	0.0%	250,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of school of Nursing and Midwife, Gusau infrastructure	250,000,000.00	42,555,979.00	42,555,979.00	17.0%	207,444,021.00		
052100100100 - MINISTRY OF HEALTH	UNICEF supported programme on Reproductive Maternal and Child Health	400,000,000.00	-	-	0.0%	400,000,000.00		
052100100100 - MINISTRY OF HEALTH	WORLD BANK GRANT FOR GAVI PROGRAMME and State Government Contribution to	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Bungudu	200,000,000.00	-	48,206,796.50	24.1%	151,793,203.50		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Bakura	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of Gusau General Hospital	2,000,000,000.00	-	200,000,000.00	10.0%	1,800,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of Talata Mafara General Hospital	4,000,000,000.00	-	-	0.0%	4,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of Bungudu General Hospital	2,000,000,000.00	-	371,395,439.40	18.6%	1,628,604,560.60		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Shinkafi	200,000,000.00	524,977,880.00	724,977,880.00	362.5%	- 524,977,880.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Mada	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Magami	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Dansadau	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Talata Mafara	200,000,000.00	-	1,550,267,281.50	775.1%	- 1,350,267,281.50		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Tsafe	200,000,000.00	-	400,000,000.00	200.0%	- 200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Purchase of Medical Equipment for General Hospital Gusau	200,000,000.00	197,471,676.07	197,471,676.07	98.7%	2,528,323.93		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of General Hospital Anka	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Improve Public Health Emergency prevention, detection, preparedness and Response	20,000,000,000.00	-	-	0.0%	20,000,000,000.00		

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

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052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Tsafe LGA	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Gusau LGA	1,500,000,000.00	-	194,943,352.38	13.0%	1,305,056,647.62		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Kaura Namoda LGA	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Talata Mafara LGA	1,500,000,000.00	253,254,323.81	403,254,323.81	26.9%	1,096,745,676.19		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Gummi LGA	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Maru LGA	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Bungudu LGA	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Shinkafi LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Zurmi LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Birnin Magaji LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Bukkuyum LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Anka LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Bakura LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation and Expantsion of Primary Health Centers in Maradun LGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of General Hospital Magami	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	Rehabilitation of General Hospital Mada	200,000,000.00	-	-	0.0%	200,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.2.MS.Procurement of 35 Cartones of MMS Iron-folic acid/MMS supplementation to	6,000,000.00	-	-	0.0%	6,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.2.MS.Procurement and distribution of 357 Cartones deworming tablets during	5,000,000.00	-	-	0.0%	5,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.2.MIYCN.Implementation of baby friendly initiative in all health facilities and	15,000,000.00	-	-	0.0%	15,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.2.MIYCN.Scale up implementation of C-MIYCN for optimal infant and young child	30,000,000.00	-	-	0.0%	30,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.1.FNS.Scale-up the production and promote the consumption of Vitamin A and	24,000,000.00	-	-	0.0%	24,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.2.ME.Promote regular monitoring of growth and development of Children under 5	40,000,000.00	-	-	0.0%	40,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.5.MS.Sustain and scale up distribution of micronutrient powder (MNP), SQLNS for	150,000,000.00	-	-	0.0%	150,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.3.IMAM.Scale up and strengthen IMAM sites	15,000,000.00	-	-	0.0%	15,000,000.00		
052100100100 - MINISTRY OF HEALTH	NUT.2.IMAM.Procure and distribute Zinc, L -ORS, and RUTF for IMAM and routine	200,000,000.00	-	200,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH	NUT.4.ME.Conduct regular and periodic monitoring on food and nutrition activities in	5,000,000.00	-	-	0.0%	5,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Procurement of 3No Sanitation heavy duty Trucks.	300,000,000.00	-	-	0.0%	300,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Purchase of Spraying Euipments for vector control activities across the state.	100,000,000.00	-	-	0.0%	100,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Procurement of Sanitation Equipment at Environment and Natural Resource	600,000,000.00	-	-	0.0%	600,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Gully/Stream Bank Erosion control (Reinforced Concrete bondwall) across the state	1,000,000,000.00	779,685,513.72	779,685,513.72	78.0%	220,314,486.28		
053500100100 - MINISTRY OF ENVIRONMENT AND	Construction of Laboratory Testing and identification centre for solid minerals	2,500,000,000.00	-	-	0.0%	2,500,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Agro-Climate Resilience in semi-Arid Land scape Project (ACeSAL Project)	600,000,000.00	-	853,230,892.08	142.2%	- 253,230,892.08		
053500100100 - MINISTRY OF ENVIRONMENT AND	Duba Gari Sanitation Programme (ZAYOSAP)	800,000,000.00	-	-	0.0%	800,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Geological and Geophysical Digitalization of Zamfara State Natural Resources	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	State Investment/Development of Solid Minerals Sector (N.R.D.F)	5,300,000,000.00	-	-	0.0%	5,300,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Flood/Gully Control Project at Gummi, Jangeru, Tsibiri, and Yanware	7,000,000,000.00	1,168,850,859.59	1,925,787,614.21	27.5%	5,074,212,385.79		
053500100100 - MINISTRY OF ENVIRONMENT AND	Construction of Mineral Buying Centres as source of Internal generated Revenue	1,000,000,000.00	-	2,300,000.00	0.2%	997,700,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Rehabilitation of 2 Earth dams in Grazing Reserves in each senatorial district.	300,000,000.00	-	54,426,091.85	18.1%	245,573,908.15		
053500100100 - MINISTRY OF ENVIRONMENT AND	Purchase of seedling for Climate change control across the state	100,000,000.00	-	-	0.0%	100,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Tree Planting exercise to control desertification across the state	100,000,000.00	-	-	0.0%	100,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Survey on Erosion and Flood Prone Areas Across the State.	100,000,000.00	-	-	0.0%	100,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Feasibility Studies and Engineering Design on ecological problems in the state	200,000,000.00	-	-	0.0%	200,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT AND	Registration of 30 No. of Exploration Licenses for state and LGAs	150,000,000.00	-	111,431,716.44	74.3%	38,568,283.56		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of 6 No. of Boxer Motorcycles for Community Development Department	7,000,000.00	-	-	0.0%	7,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of 7 No. of Vehicles for Director and Deputy Director Department for	70,000,000.00	-	-	0.0%	70,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Furnishing of Gusau and Kaura Namoda Zonal Offices	40,000,000.00	-	-	0.0%	40,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Construction of Talata Mafara Zonal Office	100,000,000.00	-	-	0.0%	100,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Renovation of LGAs Auditor General Offices	200,000,000.00	-	-	0.0%	200,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Renovation of Council of Chief Office	500,000,000.00	-	-	0.0%	500,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Renovation of Ministry of Local Government Office	500,000,000.00	-	-	0.0%	500,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Renovation of Local Service Commission Office	500,000,000.00	-	-	0.0%	500,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Renovation of Lodge at Kaduna	100,000,000.00	-	-	0.0%	100,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of 112 No Motorcycles for Village Heads	130,000,000.00	-	-	0.0%	130,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of 2 No Vehicles for Department of Community Development	25,000,000.00	-	-	0.0%	25,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of 1 No Vehicles for Department of Procurement	15,000,000.00	-	-	0.0%	15,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of 1 No Vehicles for Department of Chieftaincy	15,000,000.00	-	-	0.0%	15,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Vehicles for district heads	500,000,000.00	-	-	0.0%	500,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of HP Computers for Departments	1,000,000.00	-	-	0.0%	1,000,000.00		

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Multi purpose Printers for departments	3,000,000.00	-	-	0.0%	3,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Rehabilitation of Office Building at Anka Zonal Office	15,000,000.00	-	-	0.0%	15,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Rehabilitation of Maru Emirate Palace	15,000,000.00	-	-	0.0%	15,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	NUT.3.MPD.Puchase of Drugs to address Maleria prevalence and Improve child and	100,000,000.00	-	-	0.0%	100,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	NUT.3.MS.Procurement of Nutritional suplements to address stunted growth among	70,000,000.00	-	-	0.0%	70,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	NUT.3.WASH.Construction of Boreholes across LGAs to reduces water borne diseases	200,000,000.00	-	-	0.0%	200,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Motor Vehicle for Emirs in the state	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Constituency project across 14 LGAs statewide	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Motorcycles for distribution across 14 LGA	1,350,000,000.00	-	-	0.0%	1,350,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Tailoring machines for distribution across 14 LGA	450,000,000.00	-	-	0.0%	450,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Grainding Machines for distribution across 14 LGA	300,000,000.00	-	-	0.0%	300,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Purchase of Pumping Machines for distribution across 14 LGA	200,000,000.00	-	-	0.0%	200,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT	Provision of Solar Street Light for distribution across 14 LGA	700,000,000.00	-	-	0.0%	700,000,000.00		
055400100100 - HUMANITARIAN AND RELIEF MATTERS	Emergency Response Fund for IDPs	15,000,000,000.00	-	-	0.0%	15,000,000,000.00		
055400300100 - GOVERNMENT ENTERPRISES AND	Renovation of Additional Skill Acquisition training centre	400,000,000.00	-	153,450,000.00	38.4%	246,550,000.00		

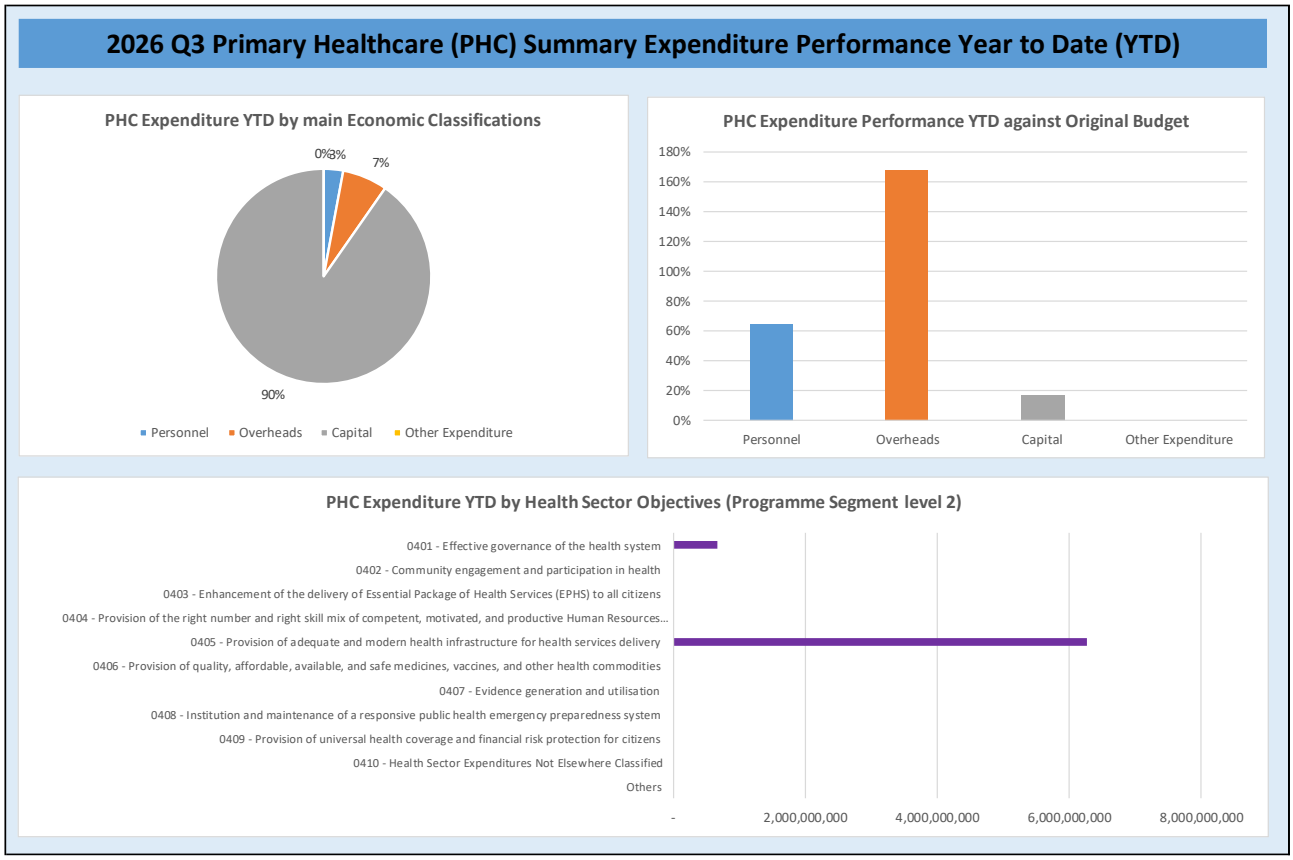
4 Primary Healthcare Budget Performance

4.A Overview

Primary Health Care (PHC) was allocated a total of **₦36,495,105,141.11** in the **2026 Original Budget**. As of the end of the quarter under review, 2026 Quarter 3, the budget performance for the sub-sector was captured at only **₦6,945,317,333.14** (representing **19.0%** of the PHC budget).

The State government is committed to enhancing Primary Healthcare service delivery; therefore, budget performance is expected to improve drastically in the subsequent quarters.

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



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***36,495,105,141.11***	***3,235,344,392.68***	***6,945,317,333.14***	***19.0%***	***29,549,787,807.97***
050000000000	**SOCIAL SECTOR**	**36,495,105,141.11**	**3,235,344,392.68**	**6,945,317,333.14**	**19.0%**	**29,549,787,807.97**
052100000000	**MINISTRY OF HEALTH**	**36,495,105,141.11**	**3,235,344,392.68**	**6,945,317,333.14**	**19.0%**	**29,549,787,807.97**
052100100100	MINISTRY OF HEALTH	35,900,000,000.00	3,047,790,569.48	6,271,999,126.52	17.5%	29,628,000,873.48
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	434,359,934.93	151,870,025.58	565,935,660.22	130.3%	- 131,575,725.29
052110200200	KING FAHAD WOMEN & CHILDREN HOSPITAL	160,745,206.18	35,683,797.62	107,382,546.40	66.8%	53,362,659.78

Table 22: Primary Healthcare Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***36,495,105,141.11***	***3,235,344,392.68***	***6,945,317,333.14***	***19.0%***	***29,549,787,807.97***
707	**HEALTH**	**36,495,105,141.11**	**3,235,344,392.68**	**6,945,317,333.14**	**19.0%**	**29,549,787,807.97**
7073	**HOSPITAL SERVICES**	**160,745,206.18**	**35,683,797.62**	**107,382,546.40**	**66.8%**	**53,362,659.78**
70732	SPECIALIZED HOSPITAL SERVICES	160,745,206.18	35,683,797.62	107,382,546.40	66.8%	53,362,659.78
7074	**PUBLIC HEALTH SERVICES**	**434,359,934.93**	**151,870,025.58**	**565,935,660.22**	**130.3%**	**- 131,575,725.29**
70741	PUBLIC HEALTH SERVICES	434,359,934.93	151,870,025.58	565,935,660.22	130.3%	- 131,575,725.29
7076	**HEALTH N.E.C.**	**35,900,000,000.00**	**3,047,790,569.48**	**6,271,999,126.52**	**17.5%**	**29,628,000,873.48**
70761	HEALTH N.E.C.	35,900,000,000.00	3,047,790,569.48	6,271,999,126.52	17.5%	29,628,000,873.48

Table 23: Primary Healthcare Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***36,495,105,141.11***	***3,235,344,392.68***	***6,945,317,333.14***	***19.0%***	***29,549,787,807.97***
04	**Health**	**36,495,105,141.11**	**3,235,344,392.68**	**6,945,317,333.14**	**19.0%**	**29,549,787,807.97**
0401	Effective governance of the health system	595,105,141.11	187,553,823.20	673,318,206.62	113.1%	- 78,213,065.51
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	600,000,000.00	-	-	0.0%	600,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	33,800,000,000.00	3,047,790,569.48	6,271,999,126.52	18.6%	27,528,000,873.48
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other healt	1,500,000,000.00	-	-	0.0%	1,500,000,000.00

Table 24: Primary Healthcare Expenditure by Economic Classification

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

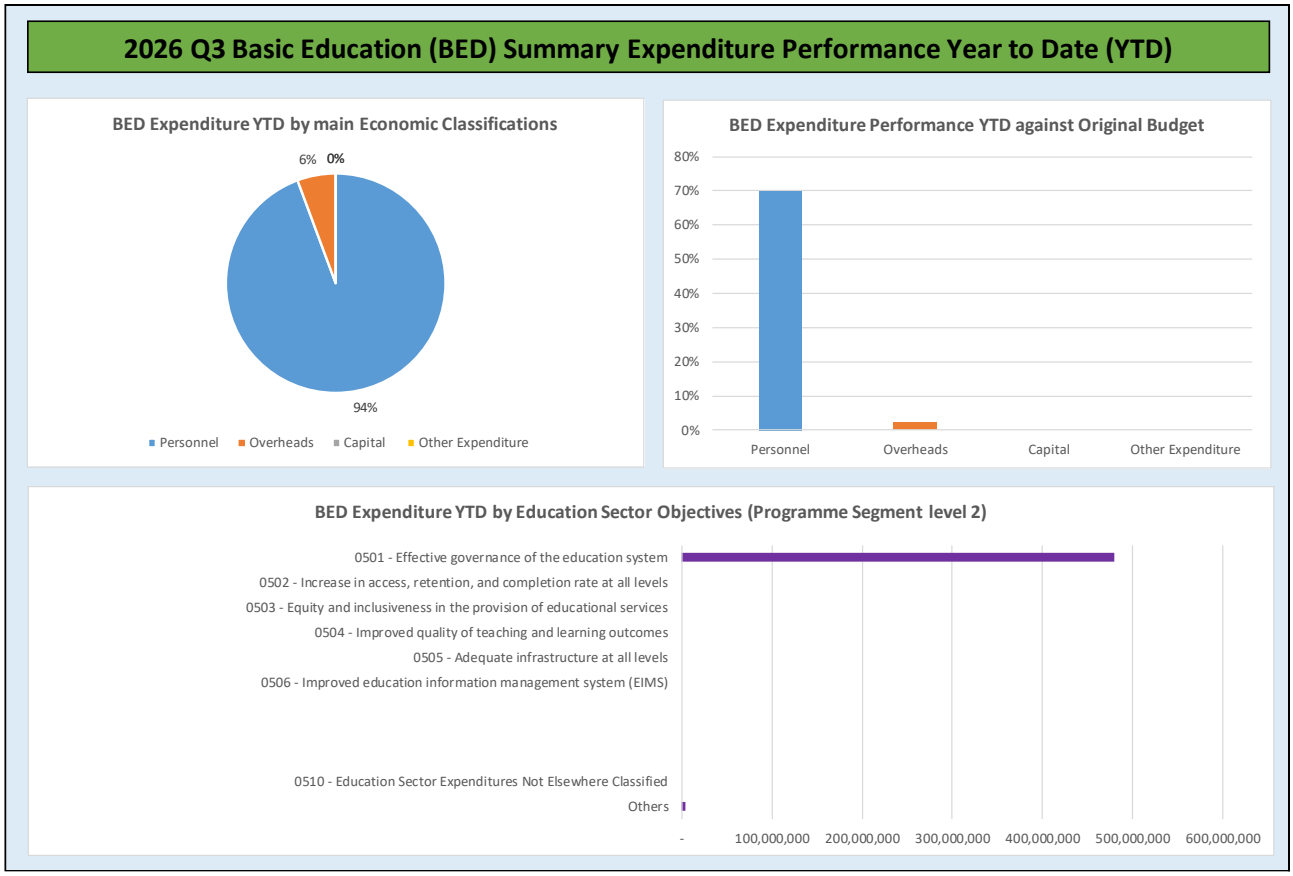
Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	36,495,105,141.11	3,235,344,392.68	6,945,317,333.14	19.0%	29,549,787,807.97
2	*EXPENDITURES*	*36,495,105,141.11*	*3,235,344,392.68*	*6,945,317,333.14*	*19.0%*	*29,549,787,807.97*
21	*PERSONNEL COST*	*314,305,141.11*	*67,274,323.20*	*203,305,500.83*	*64.7%*	*110,999,640.28*
2101	**SALARY**	***313,993,141.11***	***67,274,323.20***	***203,305,500.83***	***64.7%***	***110,687,640.28***
210101	**SALARIES AND WAGES**	**313,993,141.11**	**67,274,323.20**	**203,305,500.83**	**64.7%**	**110,687,640.28**
21010101	SALARY	313,993,141.11	67,274,323.20	203,305,500.83	64.7%	110,687,640.28
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***312,000.00***	**-**	**-**	***0.0%***	***312,000.00***
210201	**ALLOWANCES**	**312,000.00**	**-**	**-**	**0.0%**	**312,000.00**
21020120	CASUAL WORKERS' ALLOWANCES	312,000.00	-	-	0.0%	312,000.00
22	*OTHER RECURRENT COSTS*	*280,800,000.00*	*120,279,500.00*	*470,012,705.79*	*167.4%*	*- 189,212,705.79*
2202	**OVERHEAD COST**	***280,800,000.00***	***120,279,500.00***	***470,012,705.79***	***167.4%***	***- 189,212,705.79***
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**500,000.00**	**500,000.00**		**- 500,000.00**
22020105	HOTEL EXPENSES-LOCAL	-	500,000.00	500,000.00		- 500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**50,000,000.00**	**9,780,500.00**	**17,135,500.00**	**34.3%**	**32,864,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	320,500.00	3,325,500.00	6.7%	46,674,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	8,400,000.00	12,750,000.00		- 12,750,000.00
22020322	PUBLICATIONS	-	1,060,000.00	1,060,000.00		- 1,060,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**60,000,000.00**	**1,209,000.00**	**12,909,000.00**	**21.5%**	**47,091,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,172,000.00	1,172,000.00		- 1,172,000.00
22020416	MAINTENANCE OF ELECTRICAL EQUIPMENT	-	37,000.00	37,000.00		- 37,000.00
22020426	MAINTENANCE OF FARM	-	-	11,700,000.00		- 11,700,000.00
22020429	MAINTENANCE OF SOLAR POWER SYSTEM	60,000,000.00	-	-	0.0%	60,000,000.00
220205	**TRAINING - GENERAL**	**50,000,000.00**	**200,000.00**	**25,199,953.19**	**50.4%**	**24,800,046.81**
22020501	LOCAL TRAINING	50,000,000.00	-	20,000,000.00	40.0%	30,000,000.00
22020503	CONFERENCE & SEMINARS-LOCAL	-	200,000.00	5,199,953.19		- 5,199,953.19
220206	**OTHER SERVICES - GENERAL**	**100,000,000.00**	**102,000,000.00**	**206,959,956.00**	**207.0%**	**- 106,959,956.00**
22020650	ROUTINE IMMUNIZATION	100,000,000.00	102,000,000.00	206,959,956.00	207.0%	- 106,959,956.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,400,000.00**	**-**	**300,000.00**	**3.2%**	**9,100,000.00**
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	-	300,000.00	6.0%	4,700,000.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	-	-	0.0%	3,000,000.00
22020807	LUBRICANT	1,400,000.00	-	-	0.0%	1,400,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**500,000.00**	**-**	**196,913,296.60**	**39382.7%**	**- 196,413,296.60**
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	-	6,098.81	1.2%	493,901.19
22020902	INSURANCE PREMIUM	-	-	196,907,197.79		- 196,907,197.79
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,900,000.00**	**6,590,000.00**	**10,095,000.00**	**92.6%**	**805,000.00**
22021001	REFRESHMENT & MEALS	-	460,000.00	760,000.00		- 760,000.00
22021003	PUBLICITY & ADVERTISEMENTS	900,000.00	-	-	0.0%	900,000.00
22021007	WELFARE PACKAGES	-	6,130,000.00	9,335,000.00		- 9,335,000.00
22021046	DEVELOPMENT PARTNERS EXPENSES	10,000,000.00	-	-	0.0%	10,000,000.00
23	*CAPITAL EXPENDITURE*	*35,900,000,000.00*	*3,047,790,569.48*	*6,271,999,126.52*	*17.5%*	*29,628,000,873.48*
2301	**FIXED ASSETS PURCHASED**	***4,500,000,000.00***	***722,449,556.07***	***2,920,923,634.07***	***64.9%***	***1,579,076,365.93***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,500,000,000.00**	**722,449,556.07**	**2,920,923,634.07**	**64.9%**	**1,579,076,365.93**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,900,000,000.00	722,449,556.07	2,920,923,634.07	74.9%	979,076,365.93
23010175	PURCHASE OF RELIEF MATERIALS FOR POVERTY ALLEVIATION	600,000,000.00	-	-	0.0%	600,000,000.00
2302	**CONSTRUCTION / PROVISION**	***5,650,000,000.00***	***2,029,530,710.60***	***2,138,926,397.86***	***37.9%***	***3,511,073,602.14***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**5,650,000,000.00**	**2,029,530,710.60**	**2,138,926,397.86**	**37.9%**	**3,511,073,602.14**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	400,000,000.00	-	109,395,687.26	27.3%	290,604,312.74
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	250,000,000.00	495,704,187.80	495,704,187.80	198.3%	- 245,704,187.80
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5,000,000,000.00	1,533,826,522.80	1,533,826,522.80	30.7%	3,466,173,477.20
2303	**REHABILITATION / REPAIRS**	***25,750,000,000.00***	***295,810,302.81***	***1,212,149,094.59***	***4.7%***	***24,537,850,905.41***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**25,750,000,000.00**	**295,810,302.81**	**1,212,149,094.59**	**4.7%**	**24,537,850,905.41**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,500,000,000.00	253,254,323.81	1,169,593,115.59	4.6%	24,330,406,884.41
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	250,000,000.00	42,555,979.00	42,555,979.00	17.0%	207,444,021.00

5 Basic Education Budget Performance

5.A Overview

Basic Education (BED) was allocated a total of **₦1,826,456,311.80** in the **2026 Original Budget**. By the end of the quarter under review, 2026 quarter 3, a total expenditure of **₦483,823,509.47** (representing **26.5%** of the BED budget) was reported. It should be noted that there is no capital expenditure budgeted in the Basic Education sector. The performance of the sub-sector is expected to improve in the subsequent quarters.

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



5.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

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

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***1,826,456,311.80***	***152,970,416.08***	***483,823,509.47***	***26.5%***	***1,342,632,802.33***
050000000000	**SOCIAL SECTOR**	**1,826,456,311.80**	**152,970,416.08**	**483,823,509.47**	**26.5%**	**1,342,632,802.33**
051700000000	**MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY**	**776,506,311.80**	**151,682,995.43**	**479,535,772.22**	**61.8%**	**296,970,539.58**
051700300100	STATE UNIVERSAL BASIC EDUCATION BOARD	630,698,100.95	122,041,272.44	386,748,034.39	61.3%	243,950,066.56
051701100100	AGENCY FOR NOMADIC EDUCATION	145,808,210.85	29,641,722.99	92,787,737.83	63.6%	53,020,473.02
055400000000	**HUMANITARIAN AND RELIEF MATTERS**	**1,049,950,000.00**	**1,287,420.65**	**4,287,737.25**	**0.4%**	**1,045,662,262.75**
055400500100	HOME-GROWN SCHOOL FEEDING PROGRAMME	1,049,950,000.00	1,287,420.65	4,287,737.25	0.4%	1,045,662,262.75

Table 26: Basic Education Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***1,826,456,311.80***	***152,970,416.08***	***483,823,509.47***	***26.5%***	***1,342,632,802.33***
709	**EDUCATION**	**1,826,456,311.80**	**152,970,416.08**	**483,823,509.47**	**26.5%**	**1,342,632,802.33**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**1,826,456,311.80**	**152,970,416.08**	**483,823,509.47**	**26.5%**	**1,342,632,802.33**
70912	PRIMARY EDUCATION	1,826,456,311.80	152,970,416.08	483,823,509.47	26.5%	1,342,632,802.33

Table 27: Basic Education Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***1,826,456,311.80***	***152,970,416.08***	***483,823,509.47***	***26.5%***	***1,342,632,802.33***
04	**Health**	**1,000,000,000.00**	**-**	**-**	**0.0%**	**1,000,000,000.00**
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citize	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
05	**Education**	**776,506,311.80**	**151,682,995.43**	**479,535,772.22**	**61.8%**	**296,970,539.58**
0501	Effective governance of the education system	776,506,311.80	151,682,995.43	479,535,772.22	61.8%	296,970,539.58
23	**Social Protection**	**49,950,000.00**	**1,287,420.65**	**4,287,737.25**	**8.6%**	**45,662,262.75**
2304	Enhancement of Child Rights and Support	49,950,000.00	1,287,420.65	4,287,737.25	8.6%	45,662,262.75

Table 28: Basic Education Expenditure by Economic Classification

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

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,826,456,311.80	152,970,416.08	483,823,509.47	26.5%	1,342,632,802.33
2	*EXPENDITURES*	*1,826,456,311.80*	*152,970,416.08*	*483,823,509.47*	*26.5%*	*1,342,632,802.33*
21	*PERSONNEL COST*	*652,756,311.80*	*151,009,719.15*	*456,477,674.34*	*69.9%*	*196,278,637.46*
2101	**SALARY**	***652,756,311.80***	***151,009,719.15***	***456,477,674.34***	***69.9%***	***196,278,637.46***
210101	**SALARIES AND WAGES**	**652,756,311.80**	**151,009,719.15**	**456,477,674.34**	**69.9%**	**196,278,637.46**
21010101	SALARY	652,756,311.80	151,009,719.15	456,477,674.34	69.9%	196,278,637.46
22	*OTHER RECURRENT COSTS*	*1,173,700,000.00*	*1,960,696.93*	*27,345,835.13*	*2.3%*	*1,146,354,164.87*
2202	**OVERHEAD COST**	***1,173,700,000.00***	***1,960,696.93***	***27,345,835.13***	***2.3%***	***1,146,354,164.87***
220201	**TRAVEL & TRANSPORT - GENERAL**	**33,500,000.00**	**50,000.00**	**10,359,680.00**	**30.9%**	**23,140,320.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,500,000.00	-	7,346,680.00	58.8%	5,153,320.00
22020105	HOTEL EXPENSES-LOCAL	-	-	2,450,000.00		- 2,450,000.00
22020107	OUT-OF-STATION ALLOWANCE - LOCAL	9,000,000.00	-	513,000.00	5.7%	8,487,000.00
22020109	LOCAL RUNNING ALLOWANCE	12,000,000.00	50,000.00	50,000.00	0.4%	11,950,000.00
220202	**UTILITIES - GENERAL**	**5,900,000.00**	**-**	**-**	**0.0%**	**5,900,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	-	-	0.0%	2,000,000.00
22020203	INTERNET ACCESS CHARGES	400,000.00	-	-	0.0%	400,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,500,000.00	-	-	0.0%	2,500,000.00
22020210	POSTAGE EXPENSES	1,000,000.00	-	-	0.0%	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,033,000,000.00**	**1,237,000.00**	**3,824,000.00**	**0.4%**	**1,029,176,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	33,000,000.00	1,237,000.00	3,824,000.00	11.6%	29,176,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**800,000.00**	**660,000.00**	**660,000.00**	**82.5%**	**140,000.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	660,000.00	660,000.00	82.5%	140,000.00
220205	**TRAINING - GENERAL**	**34,000,000.00**	**-**	**-**	**0.0%**	**34,000,000.00**
22020501	LOCAL TRAINING	31,000,000.00	-	-	0.0%	31,000,000.00
22020503	CONFERENCE & SEMINARS-LOCAL	3,000,000.00	-	-	0.0%	3,000,000.00
220206	**OTHER SERVICES - GENERAL**	**7,400,000.00**	**-**	**430,000.00**	**5.8%**	**6,970,000.00**
22020605	CLEANING & FUMIGATION SERVICES	400,000.00	-	60,000.00	15.0%	340,000.00
22020612	INSPECTION EXPENSES	2,000,000.00	-	300,000.00	15.0%	1,700,000.00
22020613	MONITORING AND EVALUATION EXPENSES	5,000,000.00	-	70,000.00	1.4%	4,930,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,000,000.00**	**-**	**1,580,000.00**	**52.7%**	**1,420,000.00**
22020711	PRIVATE SECURITY	3,000,000.00	-	1,580,000.00	52.7%	1,420,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**15,000,000.00**	**-**	**1,720,000.00**	**11.5%**	**13,280,000.00**
22020801	MOTOR VEHICLE FUEL COST	13,000,000.00	-	1,720,000.00	13.2%	11,280,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	-	-	0.0%	1,000,000.00
22020807	LUBRICANT	1,000,000.00	-	-	0.0%	1,000,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**100,000.00**	**13,696.93**	**18,055.13**	**18.1%**	**81,944.87**
22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	13,696.93	18,055.13	18.1%	81,944.87
220210	**MISCELLANEOUS EXPENSES GENERAL**	**41,000,000.00**	**-**	**8,754,100.00**	**21.4%**	**32,245,900.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	-	2,840,000.00	56.8%	2,160,000.00
22021007	WELFARE PACKAGES	3,000,000.00	-	5,914,100.00	197.1%	- 2,914,100.00
22021046	DEVELOPMENT PARTNERS EXPENSES	25,000,000.00	-	-	0.0%	25,000,000.00
22021083	TRANSPORTATION OF GOODS AND MATERIALS	8,000,000.00	-	-	0.0%	8,000,000.00