

Kano State Government

2026 Citizens Budget

**Budget of Infrastructure, Inclusive Growth and
Sustainable Development**

Incorporating:
Basic Education Citizens Budget
Primary Healthcare Citizens Budget

Published: 28/02/2025

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About the Citizens' Budget

The Kano State 2025 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the Kano State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Kano State in the 2026 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2026 Appropriation Law: <https://budget.kn.gov.ng>
- Link to 2026 Detailed Budget Publication: www.openstates.ng/kano
- This Kano State 2026 Citizens Budget (CB) incorporates as annexures specific Citizens Budgets for the Basic Education and Primary Healthcare sectors in line with the requirements of the World Bank Human Capital Opportunities for Prosperity and Equity (HOPE) Governance programme.

Budget Policy Overview

The Kano State budget for 2026 has been christened “the budget of “**Budget of Infrastructure, Inclusive Growth and Sustainable Development**” with the government policy focus on the following areas:

- Improving quality of basic and post basic education through emergency declaration on education
- Improving quality Health Care Delivery Services
- Improving Skills acquisition through empowerment programs
- Improving Security lives and properties of citizens
- Agriculture and food security
- Water supply and sanitation
- Fight against corruption
- Sustainable initiatives to address Climate Change etc

In line with these objectives, the government plans to execute the following key projects.

Section 1 Overview of Budget Framework

General Framework

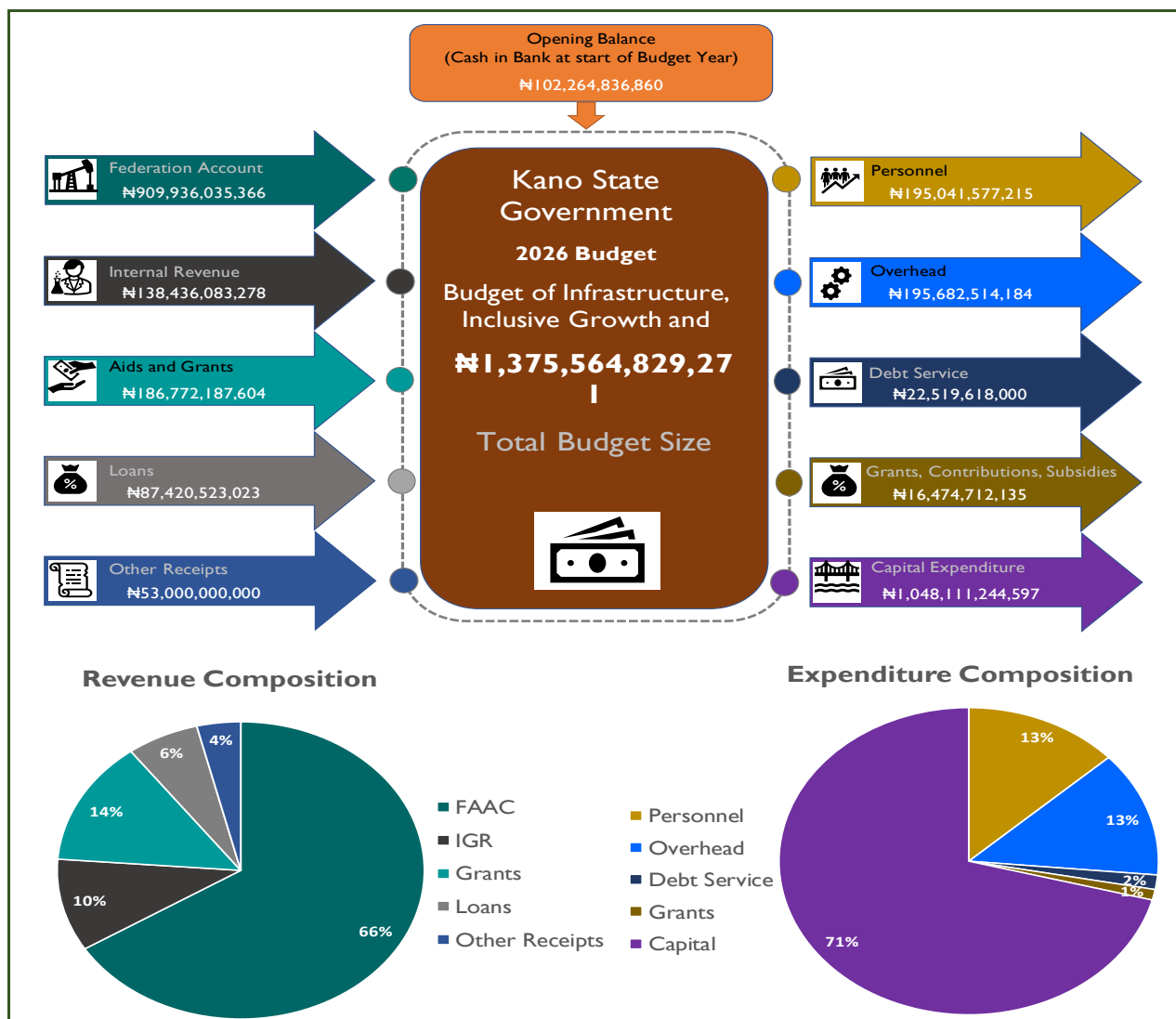
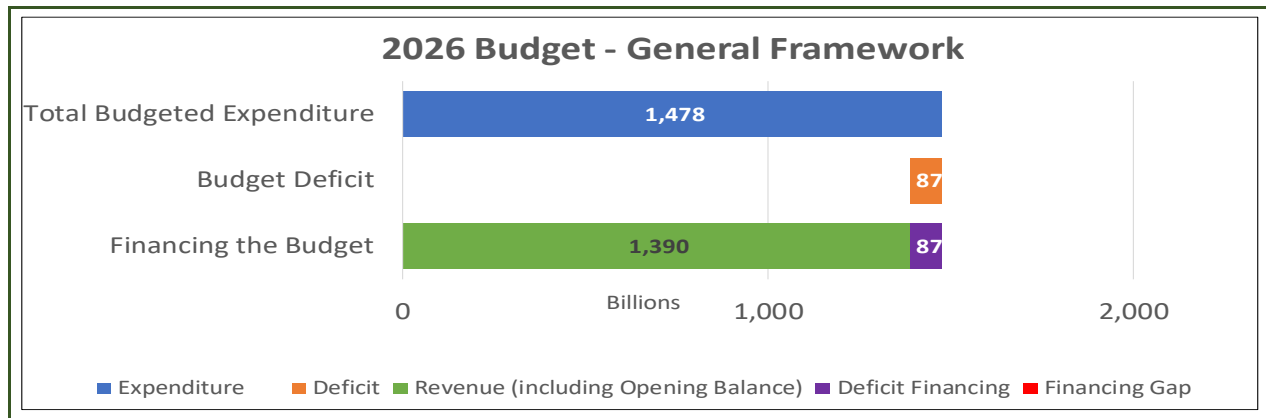
The 2026 Approved Budget has a total size of **ONE TRILLION, FOUR HUNDRED AND SEVENTY-SEVEN BILLION, EIGHT HUNDRED AND TWENTY-NINE MILLION, SIX HUNDRED AND SIXTY-SIX THOUSAND, ONE HUNDRED AND THIRTY NAIRA SEVENTY-ONE KOBO ONLY (₦1,477,829,666,130.71)** representing an increase of **₦109,701,736,859.71** equivalent to **7.42%** above what was initially submitted by His Excellency to the State House of Assembly.

The total Recurrent revenue for the year 2026 is **One Trillion, Forty Eight Billion, Three Hundred and Seventy Two Million, One Hundred and Eighteen Thousand, Six Hundred and Forty Four Naira (₦1,048,372,118,644.00)** consisting of **One Hundred and Thirty Eight Million Four and Thirty Six Billion, Eighty Thousand Two Hundred and Seventy Eight Naira (₦138,436,083,278.00)** Internally Generated Revenue (IGR) and **Nine Hundred and Nine Billion, Nine Hundred and Thirty Six Million, Thirty Five Thousand, Three Hundred and Sixty Six Naira (₦909,936,035,366.00)** expected revenues from Federation Account Allocation Committee (FAAC) which consists of Statutory Allocation, Value Added Tax and Other Receipts etc.

the estimated Capital Receipts for the year 2026 stands at **Three Hundred and Twenty-Seven Billion, One Hundred and Ninety-Two Million, Seven Hundred and Ten Thousand, Six Hundred and Twenty-Seven Naira (327,192,710,627.00)** and the Treasury Opening Balance of **One Hundred and Two Billion, Two Hundred and Sixty-Four Million, Eight and Thirty-Six Thousand, Eight Hundred and Fifty-Nine Naira, Seventy-One Kobo (₦102,264,836,859.71).**

Figure 1 Financing Framework

Figure 2 Budget Overview



Section 2 Where will the money come from?

Kano Government anticipate that a total of **One Hundred and Thirty Eight Million Four and Thirty Six Billion, Eighty Thousand Two Hundred and Seventy Eight Naira (₦138,436,083,278.00)** Internally Generated Revenue (IGR) of **Nine Hundred and Nine Billion, Nine Hundred and Thirty Six Million, Thirty Five Thousand, Three Hundred and Sixty Six Naira (₦909,936,035,366.00)** expected revenues from Federation Account Allocation Committee (FAAC) which consists of Statutory Allocation, Value Added Tax and Other Receipts etc.

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Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	102,264,836,860
Federation Account	909,936,035,366
Statutory Allocation	193,444,426,525
VAT	262,066,725,229
Other FAAC Receipts	454,424,883,612
Internally Generated Revenues	138,436,083,278
<i>Tax Revenue, of which</i>	<i>87,263,940,530</i>
Tax Revenues - Personal	59,294,782,841
Tax Revenue - Other	27,969,157,689
Non-Tax Revenue	51,172,142,748
Other Sources	327,192,710,627
Aids and Grants	186,772,187,604
Loans	87,420,523,023
Total Revenue (including Opening Balance)	1,477,829,666,131

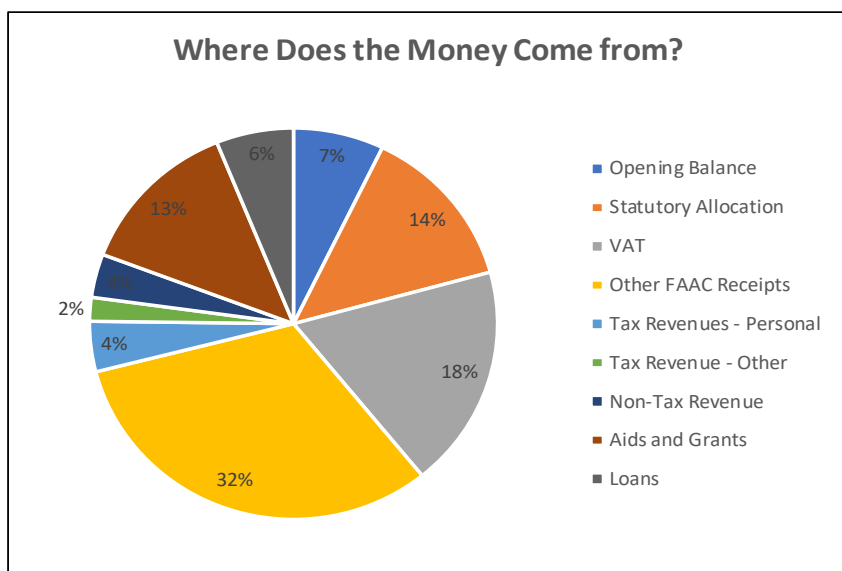


Table 2 Grants Receipts**Table 3 Borrowing (Loans)**

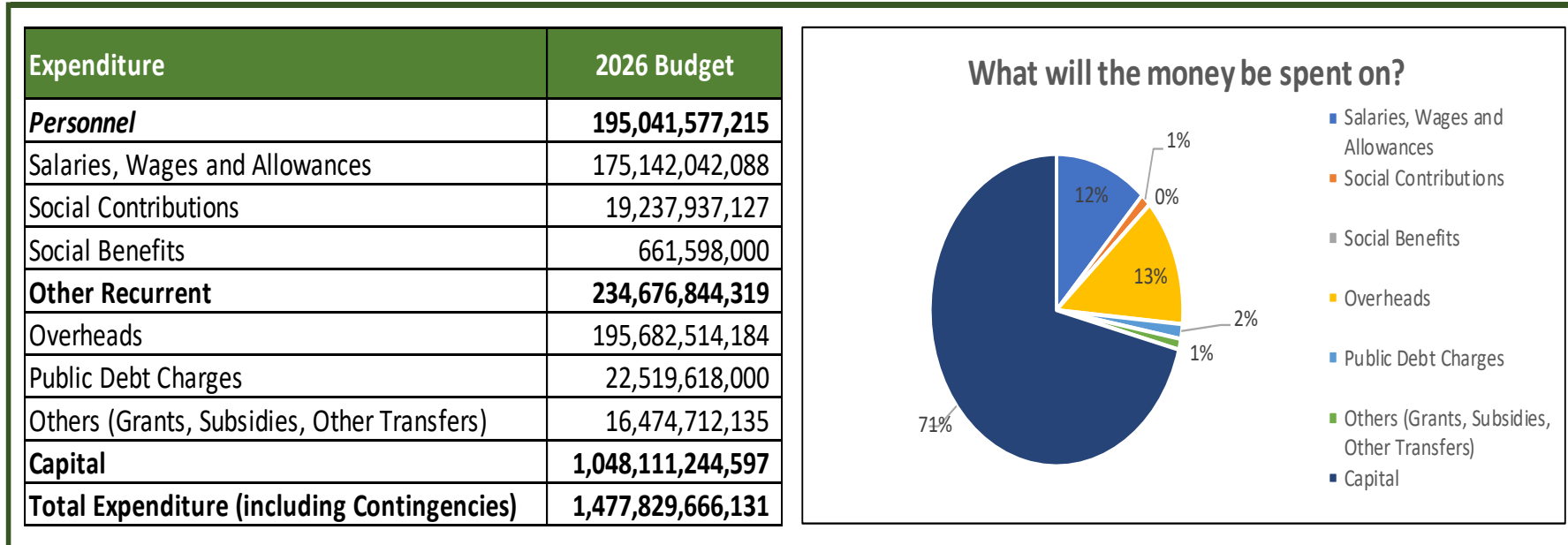
Domestic Aids and Grants (Top 5)	2026 Budget	Foreign Aids and Grants (Top 5)	2026 Budget
Source and Purpose		Source and Purpose	
Public Private Partnership with Private investors	102,565,570,366	World Bank Grants for INNOVATION, DEVELOPMENT AND EFFECT	3,122,500,000
LG Grant Contribution for KHETFUND 2%	18,000,000,000	Lafiya Project Aid to support Research for Health Programmes in	100,000,000
FGN - Universal Basic Education Commission (UBEC)to support S	6,714,006,364	UNITED NATIONS CHILDREN'S FUND (UNICEF)	4,784,395,298
FGN Grant to Support Climate Change Infrastructure in the State	6,101,043,162	FCDO - Partnership for Learning for all Nigerian Education (PLAN	1,400,000,000
Local Government Contribution Grants for the procurement of Fer	5,100,000,000	WASH Behavioural Change Communication (BCC) strategy	190,117,035
Others	38,694,555,378	Others	-
Total Domestic Aids and Grants	177,175,175,271	Total Foreign Aids and Grants	9,597,012,333

Domestic Loans (Top 3)	2026 Budget	Foreign Loans (Top 5)	2026 Budget
Source (and Purpose where applicable)		Source and Purpose	
09301 - FEDERAL GOVERNMENT	2,000,000,000	09103 - ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	9,523,678,893
		09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	4,450,000,000
		09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	49,000,000,000
Others	-	09106 - EUROPEAN DEVELOPMENT FUND	4,000,000,000
Total Domestic Loans	2,000,000,000	09104 - ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	4,000,000,000
		Others	14,446,844,130
		Total Foreign Loans	85,420,523,023

Section 3 What will the money be spent on?

The Total Recurrent expenditure is Four Hundred and Twenty-Nine Billion Seven Hundred and Eighteen Million, Four Hundred and Twenty-One Thousand, Five Hundred and Thirty-Three Naira Seventy-Three Kobo (**₦429,718,421,533.73**) and the Total Capital Expenditure is **One Trillion, Forty-Eight Billion, One Hundred and Eleven Million, Two Hundred and Forty-Four Thousand, Five Hundred and Ninety-Six Naira Ninety-Eight Kobo (₦1,048,111,244,596.98)**. The Ratio of Recurrent to Capital Expenditure is **30:70**. The Budget is higher than the 2025 by **Seven Hundred and Fifty-Eight Billion, Seventy-Four Million, Two Hundred and Forty-Eight Thousand, Four Hundred and Sixty-Seven Naira Seventy-One Kobo ₦758,074,248,467.71** which represents **51 %** increase.

Table 4 Nature of Expenditure



Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 3 Expenditure by Main Sectors of Government

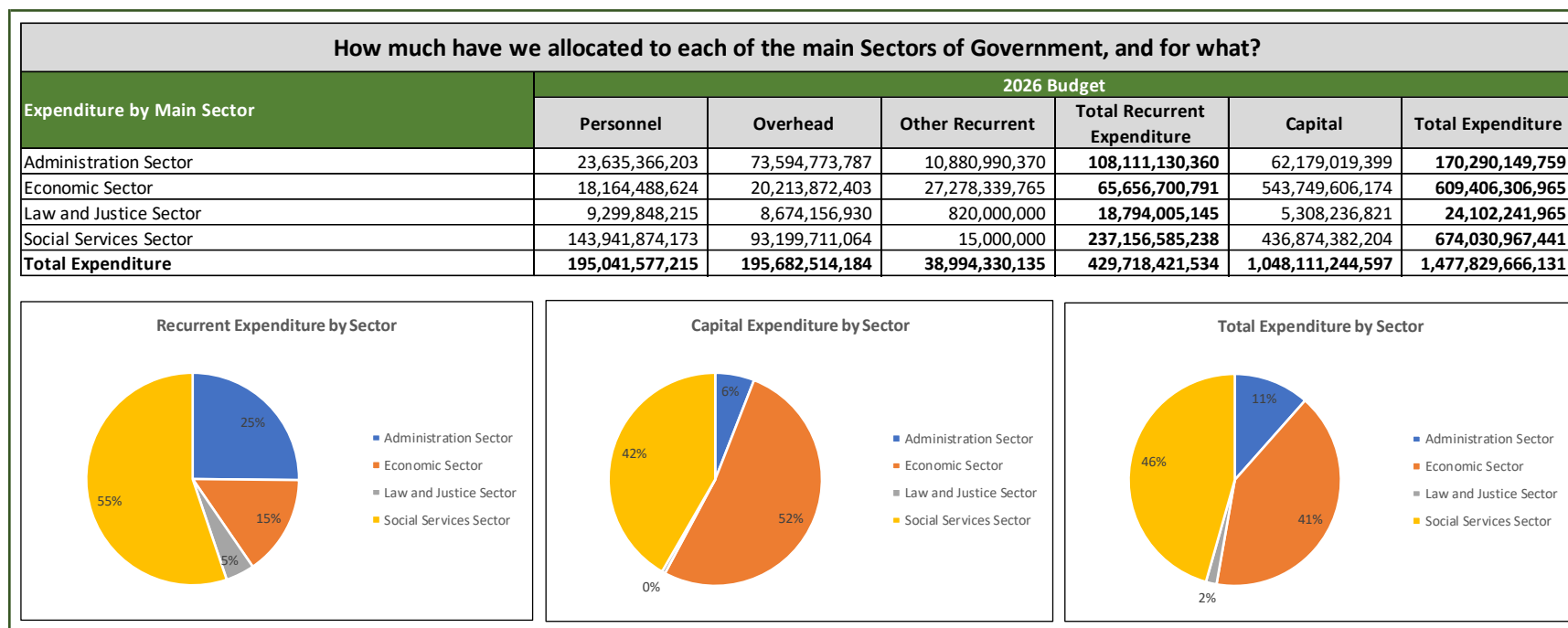


Figure 4 Personnel Expenditure by Planning Sector

Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N4.091 Billion	N1.217 Billion	N76.528 Billion	N1.516 Billion	N4.849 Billion	N23.206 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N64.664 Billion	N3.65 Billion	N9.3 Billion	N2.238 Billion	N1.179 Billion	N2.603 Billion

Figure 5 Other Recurrent Expenditure by Planning Sector

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N1.094 Billion	N3.691 Billion	N68.739 Billion	N1.855 Billion	N33.254 Billion	N84.414 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N18.326 Billion	N4.808 Billion	N9.494 Billion	N2.573 Billion	N4.548 Billion	N1.879 Billion

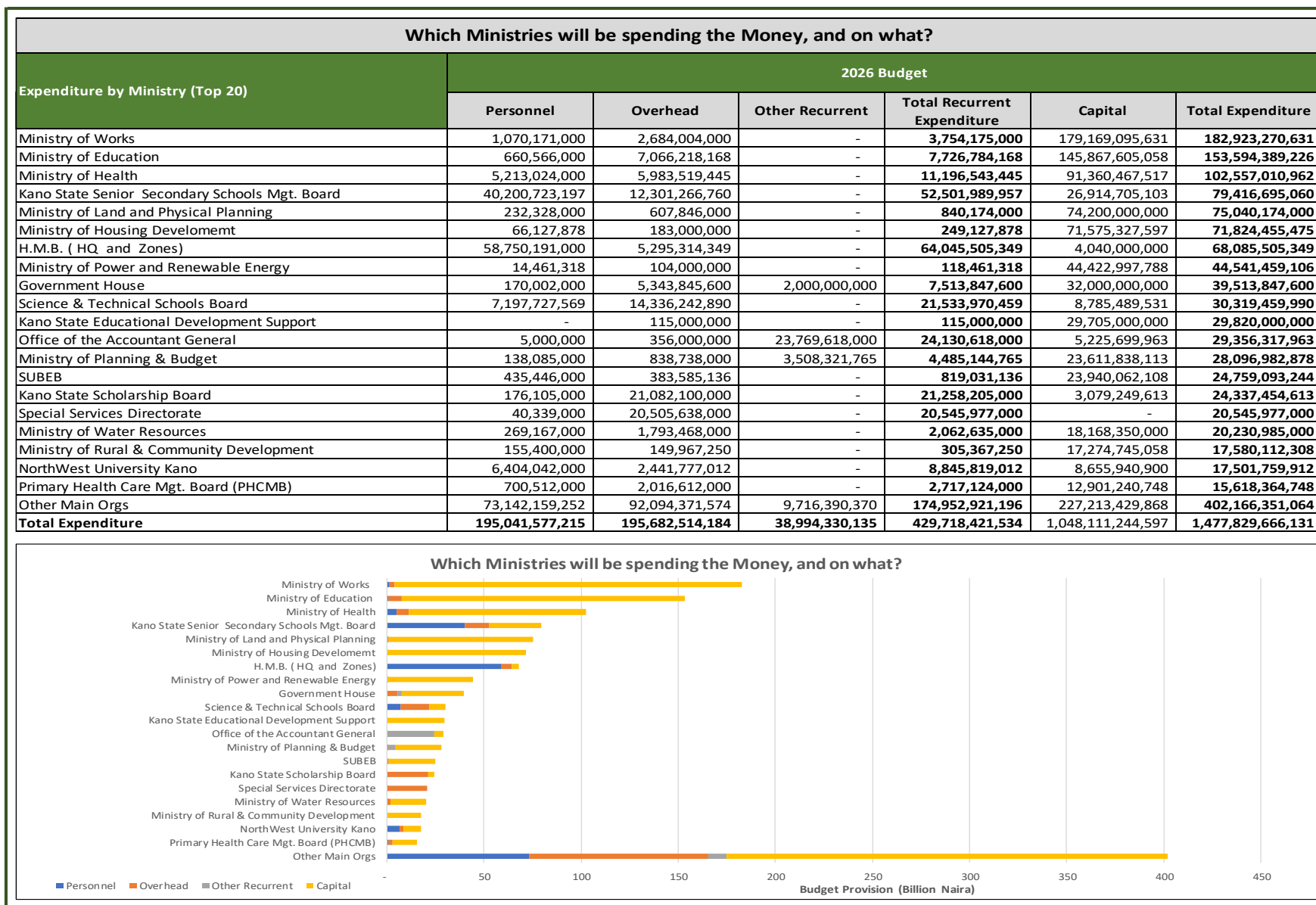
Figure 6 Capital Expenditure by Planning Sector

Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N21.177 Billion	N16.374 Billion	N287.135 Billion	N15.004 Billion	N41.031 Billion	N62.713 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N131.849 Billion	N386.827 Billion	N5.308 Billion	N59.568 Billion	N11.407 Billion	N9.719 Billion

Figure 7 Total Expenditure by Planning Sector

Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N26.363 Billion	N21.283 Billion	N432.402 Billion	N18.375 Billion	N79.134 Billion	N170.333 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N214.839 Billion	N395.284 Billion	N24.102 Billion	N64.379 Billion	N17.135 Billion	N14.201 Billion

Figure 8 Largest Spending Ministries (including all Departments and Agencies)



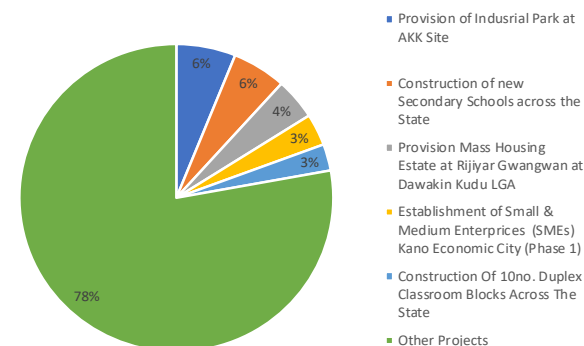
Section 5 What are the major Investments being made by the State?

- The State Government intended to invest more on physical structure in the state which including transportation, industrial and education
- The **Governors' Project on Poverty Alleviation for Women and Youths** project is in fulfilment of the current administration's promise of Economic Empowerment.
- The **Renovation and Rehabilitation. Of Physical Structures In Schools And Zonal Offices** project will lead to conducive teaching environment.

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
Provision of Industrial Park at AKK Site	55,000,000,000	State wide
Construction of new Secondary Schools across the State	50,000,000,000	State wide
Provision Mass Housing Estate at Rijiyar Gwangwan at Dawakin Kudu LGA	39,000,000,000	D/ Kudu
Establishment of Small & Medium Enterprices (SMEs) Kano Economic City (Phase 1)	30,000,000,000	State wide
Construction Of 10no. Duplex Classroom Blocks Across The State	25,000,000,000	State wide
Procurement Of Medical Equipment To General Hospitals Across The State	25,000,000,000	State wide
Construction of Hospitals Across the State	19,500,000,000	State wide
Provision Mass Housing Estate at Zara in Kumbotso LGA	16,500,000,000	Kumbotso
S.P.1.3.2free Education Programme	15,200,000,000	State wide
Joint Electrification Fund Between KEDCO And Kano State Government	10,000,000,000	State wide
Rehabilitation Of Staff Quarters At 25 Selected Schools In Rural Areas	8,500,000,000	State wide
Recapitalization In Acquiring Additional Share In KEDCO (3.5%)	7,000,000,000	State wide
Construction Of Kano State New Assembly Complex	7,000,000,000	State wide
Constructions Of And Renovation Of 236no Classrooms, Toilet And New Schools Across The State (Ubec Matching Grant)	6,641,703,607	Kano Municipal
State House Members Resolution on Economic Empowerment for the 3 Senotoarial District	6,600,000,000	State wide
Purchase/Acquisition Of Land / Compansation	6,500,000,000	State wide
Nigeria Community For Action Resillience & Economic Stimulus (N-Cares) Programme	6,020,844,130	State wide
Renovation Of Fire Damaged Structures In Schools Across The State	5,015,000,000	State wide
Construction Of Roads Across The State Arrears	5,000,000,000	State wide
Construction Of 2 Nos. Flyovers And Interchanges In Kano Metropolis	5,000,000,000	State wide
Other Projects	699,633,696,860	
Total Capital Expenditure	1,048,111,244,597	

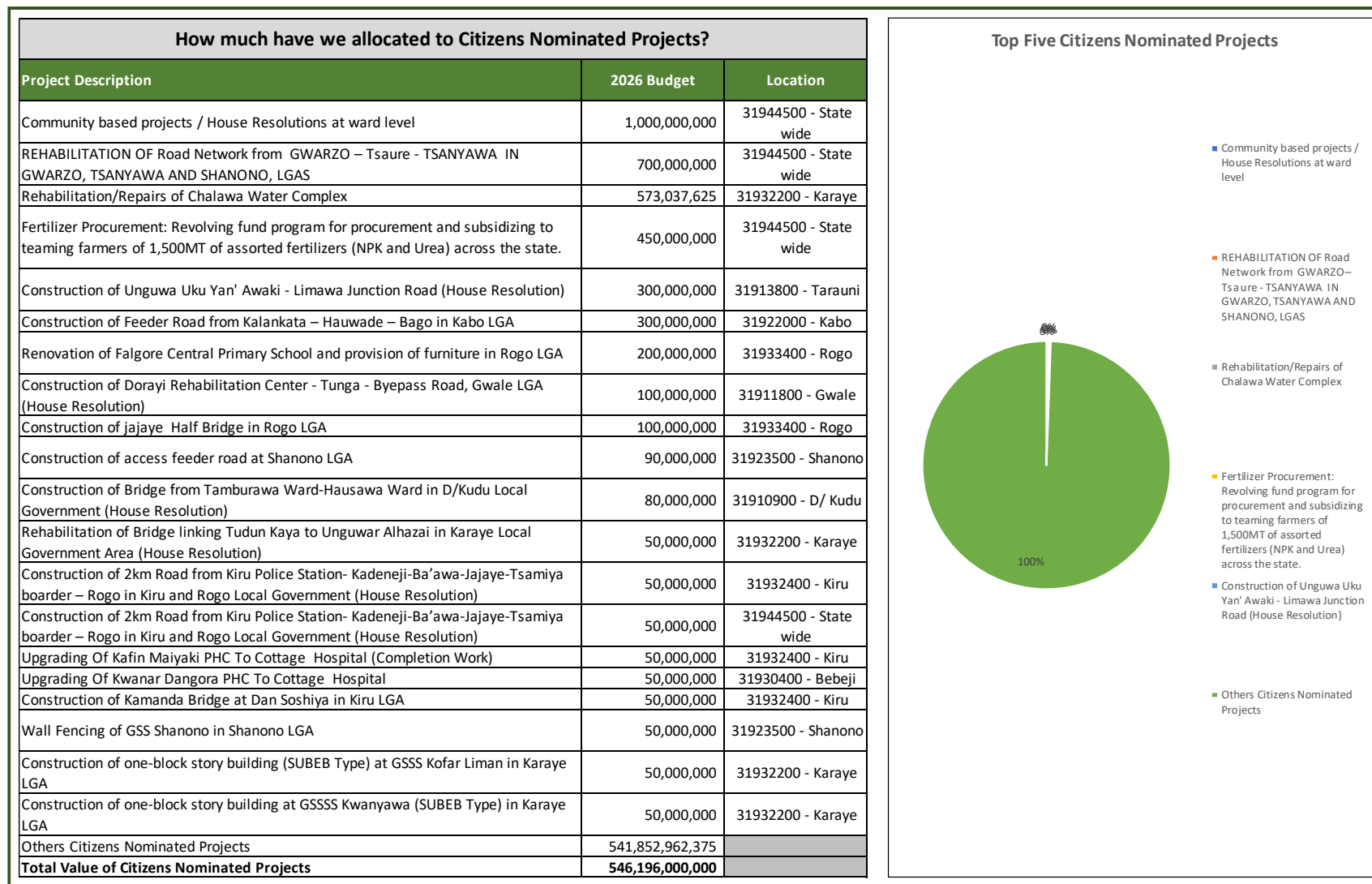
Top Five Projects



Which Citizens Nominated Projects have been included in the Budget?

Citizens nominated projects came into exist from 2026 Budget Town Hall meeting conducted in five clusters area in the State for collecting citizen demand to inserting into 2026 Budget.

Table 6 Citizens Nominated Projects



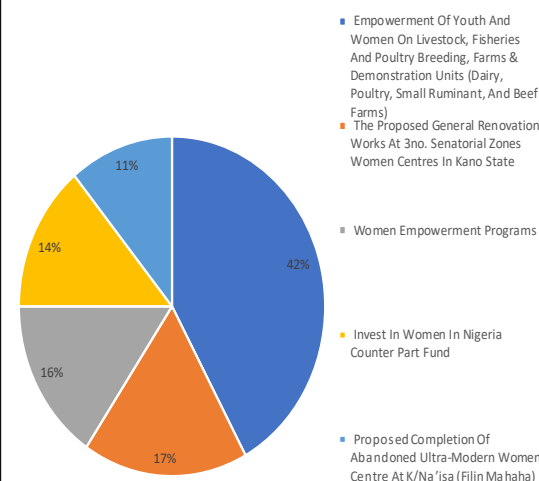
Section 6 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

In its pursuing to participatory and inclusiveness Budget in the State, Gender and Social Inclusion is captured in the 2026 Budget of the State

Table 7 Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2026 Budget	Implementing MDA
Empowerment Of Youth And Women On Livestock, Fisheries And Poultry Breeding, Farms & Demonstration Units (Dairy, Poultry, Small Ruminant, And Beef Farms)	1,352,000,000	Ministry of Livestock
The Proposed General Renovation Works At 3no. Senatorial Zones Women Centres In Kano State	560,535,896	Ministry of Works
Women Empowerment Programs	500,000,000	Community Re-orientation Council
Invest In Women In Nigeria Counter Part Fund	450,000,000	Ministry of Women Affairs Children & Disable
Proposed Completion Of Abandoned Ultra-Modern Women Centre At K/Na'isa (Filin Mahaha)	354,252,878	Ministry of Works
Women Empowerment Programme	305,000,000	Ministry of Women Affairs Children & Disable
Proposed General Renovation Works And Completion Of Theatre Hall, 5-Daily Prayer Masjid At The Ultra Modern Women Development Centre Kofar Naisa, Kano City	300,458,340	Ministry of Works
Training Of 5000 Youth And Women For 3 Batches Across The State	280,000,000	Kano State and Medium Enterprises
Social And Behavior Change Communication Activities On Infant And Young Child Feeding (LYCF) Targeted At Pregnant Women	202,500,000	Primary Health Care Mgt. Board (PHCMB)
Proposed Conversion Of Gyadi-Gyadi Women Centre To Kano State Hospitality Institute	200,877,202	Ministry of Works
Construction Of Women Skills Acquisition Center At Jakara Phase II	200,000,000	Ministry of Education
Completion Of The Abandoned Ultra-Modern Women Center Project At Kofar Na'isa Filin Mahaha And Upgrading Of Gyadi-Gyadi Women Center	196,976,674	Ministry of Works
Upgrading Of Gyadi – Gyadi Women Center, Kano State	196,976,674	Ministry of Works
S.P.3.1 Procurement Of Vocational/Instructional Teaching/Learning Aid And Materials For Distribution Across The 61 Women Learning Centers, 10 Class In The Correctional/Rehabilitation Centers In The State	192,626,567	Kano State Agency for Mass Education
Conversion Of Gyadi-Gyadi Women Centre Comprehensive Health Centre	150,000,000	Ministry of Health
SP.1.2.10: Iron Folic Supplementation For Pregnant Women	144,000,000	Ministry of Health
Others GESI Projects	75,020,773,612	
Total Value of GESI Responsive Projects	80,982,635,551	

Top Five GESI Responsive Projects



Section 7 How does the current year's budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn.

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?

Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	179,169,095,631	91,936,109,214	94.9%	223,764,518,429	-19.9%	168,654,563,597	6.2%
Ministry of Education	145,867,605,058	41,184,550,299	254.2%	28,984,550,299	403.3%	17,532,617,596	732.0%
Ministry of Health	91,360,467,517	40,270,755,457	126.9%	40,570,755,457	125.2%	20,825,686,218	338.7%
Kano State Senior Secondary Schools Mgt. Board	26,914,705,103	8,257,631,129	225.9%	6,015,182,955	347.4%	3,272,448,092	722.5%
Ministry of Land and Physical Planning	74,200,000,000	22,453,292,676	230.5%	44,034,262,955	68.5%	25,554,158,396	190.4%
Ministry of Housing Development	71,575,327,597	-	#DIV/0!	1,500,000,000	4671.7%	696,131,965	10181.9%
H.M.B. (HQ and Zones)	4,040,000,000	1,247,855,750	223.8%	1,247,855,750	223.8%	645,663,886	525.7%
Ministry of Power and Renewable Energy	44,422,997,788	400,000,000	11005.7%	6,695,000,000	563.5%	844,987,935	5157.2%
Government House	32,000,000,000	10,000,000,000	220.0%	4,000,000,000	700.0%	2,209,491,064	1348.3%
Science & Technical Schools Board	8,785,489,531	2,482,540,060	253.9%	2,482,540,060	253.9%	1,270,273,695	591.6%
Kano State Educational Development Support	29,705,000,000	31,000,000	95722.6%	31,000,000	95722.6%	-	#DIV/0!
Office of the Accountant General	5,225,699,963	6,800,000,000	-23.2%	6,800,000,000	-23.2%	7,159,114,059	-27.0%
Ministry of Planning & Budget	23,611,838,113	12,700,844,130	85.9%	17,844,259,281	32.3%	10,388,691,148	127.3%
SUBEB	23,940,062,108	16,526,772,663	44.9%	15,316,772,663	56.3%	12,141,203,106	97.2%
Kano State Scholarship Board	3,079,249,613	3,769,194,653	-18.3%	3,769,194,653	-18.3%	306,567,540	904.4%
Special Services Directorate	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Ministry of Water Resources	18,168,350,000	8,125,100,000	123.6%	14,834,000,000	22.5%	4,433,655,186	309.8%
Ministry of Rural & Community Development	17,274,745,058	3,500,000,000	393.6%	3,600,000,000	379.9%	1,735,669,199	895.3%
NorthWest University Kano	8,655,940,900	9,333,790,770	-7.3%	8,848,290,770	-2.2%	1,098,812,579	687.8%
Primary Health Care Mgt. Board (PHCMB)	12,901,240,748	9,022,148,946	43.0%	9,322,148,946	38.4%	7,922,174,329	62.8%
Other Main Orgs	227,213,429,868	169,043,171,353	34.4%	182,207,511,303	24.7%	56,434,066,547	302.6%
Total Expenditure	1,048,111,244,597	457,084,757,100	129.3%	621,867,843,521	68.5%	343,125,976,136	205.5%

, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	102,264,836,860	29,000,000,000	252.6%	110,000,000,000	-7.0%	110,000,000,000	-7.0%
Federation Account	909,936,035,366	531,173,900,252	71.3%	620,293,121,826	46.7%	384,555,848,371	136.6%
Statutory Allocation	193,444,426,525	96,957,317,320	99.5%	103,744,663,685	86.5%	118,444,530,441	63.3%
Derivation	-	-	-	-	-	-	-
VAT	262,066,725,229	120,365,709,782	117.7%	153,971,673,742	70.2%	146,810,170,530	78.5%
Other FAAC Receipts	454,424,883,612	313,850,873,150	44.8%	362,576,784,399	25.3%	119,301,147,399	280.9%
Internally Generated Revenues	138,436,083,278	85,863,779,890	61.2%	105,552,125,890	31.2%	102,258,691,496	35.4%
Tax Revenue, of which	87,263,940,530	59,613,590,159	46.4%	72,063,590,159	21.1%	73,103,909,824	19.4%
Tax Revenues - Personal	59,294,782,841	52,081,409,618	13.9%	55,081,409,618	7.6%	48,496,536,188	22.3%
Tax Revenue - Other	27,969,157,689	7,532,180,541	271.3%	16,982,180,541	64.7%	24,607,373,636	13.7%
Non-Tax Revenue	51,172,142,748	26,250,189,731	94.9%	33,488,535,731	52.8%	29,154,781,672	75.5%
Other Sources	327,192,710,627	73,717,737,521	343.8%	99,288,544,491	229.5%	37,175,567,311	780.1%
Aids and Grants	186,772,187,604	27,848,370,711	570.7%	51,319,177,681	263.9%	25,627,937,411	628.8%
Loans	87,420,523,023	45,869,366,810	90.6%	47,969,366,810	82.2%	11,547,629,900	657.0%
Other Receipts	53,000,000,000	-	-	-	-	-	-
Total Revenue (including Opening Balance)	1,477,829,666,131	719,755,417,663	105.3%	935,133,792,207	58.0%	633,990,107,178	133.1%

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	195,041,577,215	150,996,352,991	29.2%	153,703,574,291	26.9%	116,507,282,440	67.4%
Salaries, Wages and Allowances	175,142,042,088	134,820,280,938	29.9%	137,511,612,983	27.4%	104,440,902,835	67.7%
Social Contributions	19,237,937,127	16,176,072,052	18.9%	16,191,961,309	18.8%	12,066,379,605	59.4%
Social Benefits	661,598,000	-	-	-	-	-	-
Other Recurrent	234,676,844,319	111,674,307,572	110.1%	159,562,374,394	47.1%	124,358,838,865	88.7%
Overheads	195,682,514,184	88,519,922,024	121.1%	113,800,924,326	72.0%	90,866,802,289	115.4%
Public Debt Charges	22,519,618,000	12,137,421,548	85.5%	30,316,172,840	-25.7%	21,611,670,684	4.2%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	16,474,712,135	11,016,964,000	49.5%	15,445,277,228	6.7%	11,880,365,891	38.7%
Capital	1,048,111,244,597	457,084,757,100	129.3%	621,867,843,521	68.5%	343,125,976,136	205.5%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	1,477,829,666,131	719,755,417,663	105.3%	935,133,792,207	58.0%	583,992,097,441	153.1%

Table 9 Comparison of Expenditure Estimates with Prior Year**Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure**

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	3,754,175,000	3,886,275,000	-3.4%	6,622,341,200	-43.3%	6,266,127,991	-40.1%
Ministry of Education	7,726,784,168	2,565,337,000	201.2%	2,688,121,518	187.4%	1,962,067,310	293.8%
Ministry of Health	11,196,543,445	4,483,756,000	149.7%	4,551,097,847	146.0%	2,552,755,930	338.6%
Kano State Senior Secondary Schools Mgt. Board	52,501,989,957	39,171,073,000	34.0%	39,650,521,174	32.4%	31,919,614,774	64.5%
Ministry of Land and Physical Planning	840,174,000	353,855,000	137.4%	353,855,000	137.4%	596,661,448	40.8%
Ministry of Housing Development	249,127,878	-		20,000,000	1145.6%	16,136,384	1443.9%
H.M.B. (HQ and Zones)	64,045,505,349	34,224,322,000	87.1%	34,224,322,000	87.1%	23,667,677,312	170.6%
Ministry of Power and Renewable Energy	118,461,318	100,000,000	18.5%	114,461,318	3.5%	124,794,932	-5.1%
Government House	7,513,847,600	5,262,425,000	42.8%	5,276,847,600	42.4%	4,172,734,053	80.1%
Science & Technical Schools Board	21,533,970,459	5,071,598,538	324.6%	5,071,598,538	324.6%	4,194,541,617	413.4%
Kano State Educational Development Support	115,000,000	15,000,000	666.7%	15,000,000	666.7%	3,000,000	3733.3%
Office of the Accountant General	24,130,618,000	135,000,000	17774.5%	135,000,000	17774.5%	214,463,000	11151.6%
Ministry of Planning & Budget	4,485,144,765	521,823,000	759.5%	536,823,000	735.5%	267,147,374	1578.9%
SUBEB	819,031,136	517,073,000	58.4%	545,789,000	50.1%	480,207,454	70.6%
Kano State Scholarship Board	21,258,205,000	15,258,205,000	39.3%	15,258,205,000	39.3%	59,248,010	35780.0%
Special Services Directorate	20,545,977,000	4,132,999,000	397.1%	6,651,822,000	208.9%	9,390,898,430	118.8%
Ministry of Water Resources	2,062,635,000	1,418,567,000	45.4%	3,444,867,000	-40.1%	3,923,321,617	-47.4%
Ministry of Rural & Community Development	305,367,250	181,400,000	68.3%	220,367,250	38.6%	191,072,068	59.8%
NorthWest University Kano	8,845,819,012	5,347,159,024	65.4%	8,794,175,273	0.6%	4,236,248,025	108.8%
Primary Health Care Mgt. Board (PHCMB)	2,717,124,000	2,387,112,000	13.8%	2,387,112,000	13.8%	399,166,774	580.7%
Other Main Orgs	174,952,921,196	137,637,681,000	27.1%	176,703,621,968	-1.0%	146,228,236,803	19.6%
Total Expenditure	429,718,421,534	262,670,660,563	63.6%	313,265,948,686	37.2%	240,866,121,305	78.4%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	179,169,095,631	91,936,109,214	94.9%	223,764,518,429	-19.9%	168,654,563,597	6.2%
Ministry of Education	145,867,605,058	41,184,550,299	254.2%	28,984,550,299	403.3%	17,532,617,596	732.0%
Ministry of Health	91,360,467,517	40,270,755,457	126.9%	40,570,755,457	125.2%	20,825,686,218	338.7%
Kano State Senior Secondary Schools Mgt. Board	26,914,705,103	8,257,631,129	225.9%	6,015,182,955	347.4%	3,272,448,092	722.5%
Ministry of Land and Physical Planning	74,200,000,000	22,453,292,676	230.5%	44,034,262,955	68.5%	25,554,158,396	190.4%
Ministry of Housing Development	71,575,327,597	-		1,500,000,000	4671.7%	696,131,965	10181.9%
H.M.B. (HQ and Zones)	4,040,000,000	1,247,855,750	223.8%	1,247,855,750	223.8%	645,663,886	525.7%
Ministry of Power and Renewable Energy	44,422,997,788	400,000,000	11005.7%	6,695,000,000	563.5%	844,987,935	5157.2%
Government House	32,000,000,000	10,000,000,000	220.0%	4,000,000,000	700.0%	2,209,491,064	1348.3%
Science & Technical Schools Board	8,785,489,531	2,482,540,060	253.9%	2,482,540,060	253.9%	1,270,273,695	591.6%
Kano State Educational Development Support	29,705,000,000	31,000,000	95722.6%	31,000,000	95722.6%	-	
Office of the Accountant General	5,225,699,963	6,800,000,000	-23.2%	6,800,000,000	-23.2%	7,159,114,059	-27.0%
Ministry of Planning & Budget	23,611,838,113	12,700,844,130	85.9%	17,844,259,281	32.3%	10,388,691,148	127.3%
SUBEB	23,940,062,108	16,526,772,663	44.9%	15,316,772,663	56.3%	12,141,203,106	97.2%
Kano State Scholarship Board	3,079,249,613	3,769,194,653	-18.3%	3,769,194,653	-18.3%	306,567,540	904.4%
Special Services Directorate	-	-		-		-	
Ministry of Water Resources	18,168,350,000	8,125,100,000	123.6%	14,834,000,000	22.5%	4,433,655,186	309.8%
Ministry of Rural & Community Development	17,274,745,058	3,500,000,000	393.6%	3,600,000,000	379.9%	1,735,669,199	895.3%
NorthWest University Kano	8,655,940,900	9,333,790,770	-7.3%	8,848,290,770	-2.2%	1,098,812,579	687.8%
Primary Health Care Mgt. Board (PHCMB)	12,901,240,748	9,022,148,946	43.0%	9,322,148,946	38.4%	7,922,174,329	62.8%
Other Main Orgs	227,213,429,868	169,043,171,353	34.4%	182,207,511,303	24.7%	56,434,066,547	302.6%
Total Expenditure	1,048,111,244,597	457,084,757,100	129.3%	621,867,843,521	68.5%	343,125,976,136	205.5%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Works	182,923,270,631	95,822,384,214	90.9%	230,386,859,629	-20.6%	174,920,691,589	4.6%
Ministry of Education	153,594,389,226	43,749,887,299	251.1%	31,672,671,817	384.9%	19,494,684,906	687.9%
Ministry of Health	102,557,010,962	44,754,511,457	129.2%	45,121,853,304	127.3%	23,378,442,148	338.7%
Kano State Senior Secondary Schools Mgt. Board	79,416,695,060	47,428,704,129	67.4%	45,665,704,129	73.9%	35,192,062,866	125.7%
Ministry of Land and Physical Planning	75,040,174,000	22,807,147,676	229.0%	44,388,117,955	69.1%	26,150,819,844	187.0%
Ministry of Housing Development	71,824,455,475	-		1,520,000,000	4625.3%	712,268,349	9983.9%
H.M.B. (HQ and Zones)	68,085,505,349	35,472,177,750	91.9%	35,472,177,750	91.9%	24,313,341,198	180.0%
Ministry of Power and Renewable Energy	44,541,459,106	500,000,000	8808.3%	6,809,461,318	554.1%	969,782,867	4492.9%
Government House	39,513,847,600	15,262,425,000	158.9%	9,276,847,600	325.9%	6,382,225,117	519.1%
Science & Technical Schools Board	30,319,459,990	7,554,138,598	301.4%	7,554,138,598	301.4%	5,464,815,312	454.8%
Kano State Educational Development Support	29,820,000,000	46,000,000	64726.1%	46,000,000	64726.1%	3,000,000	993900.0%
Office of the Accountant General	29,356,317,963	6,935,000,000	323.3%	6,935,000,000	323.3%	7,373,577,059	298.1%
Ministry of Planning & Budget	28,096,982,878	13,222,667,130	112.5%	18,381,082,281	52.9%	10,655,838,522	163.7%
SUBEB	24,759,093,244	17,043,845,663	45.3%	15,862,561,663	56.1%	12,621,410,559	96.2%
Kano State Scholarship Board	24,337,454,613	19,027,399,653	27.9%	19,027,399,653	27.9%	365,815,550	6552.9%
Special Services Directorate	20,545,977,000	4,132,999,000	397.1%	6,651,822,000	208.9%	9,390,898,430	118.8%
Ministry of Water Resources	20,230,985,000	9,543,667,000	112.0%	18,278,867,000	10.7%	8,356,976,803	142.1%
Ministry of Rural & Community Development	17,580,112,308	3,681,400,000	377.5%	3,820,367,250	360.2%	1,926,741,267	812.4%
NorthWest University Kano	17,501,759,912	14,680,949,793	19.2%	17,642,466,042	-0.8%	5,335,060,604	228.1%
Primary Health Care Mgt. Board (PHCMB)	15,618,364,748	11,409,260,946	36.9%	11,709,260,946	33.4%	8,321,341,102	87.7%
Other Main Orgs	402,166,351,064	306,680,852,354	31.1%	358,911,133,272	12.1%	202,662,303,349	98.4%
Total Expenditure	1,477,829,666,131	719,755,417,663	105.3%	935,133,792,207	58.0%	583,992,097,441	153.1%

Section 8 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services

Annexure 1: Basic Education sector Citizens Budget

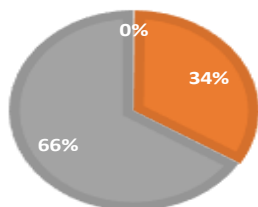
The Kano State 2026 Basic Education Sector Citizens Budget (CB) is an annexure in the CB document that presents in a concise format, the state government's planned expenditure on basic education while delivering public goods and services in the education sub-sector in the 2026 Fiscal Year.

The Basic Education sector expenditures are expenditures undertaken to deliver pre-primary, primary education and junior secondary education services in the State Universal Basic Education Board (SUBEB), Quranic and Islamiyah School Board as well as agency for mass education.

What proportion of the State Government Budget is being spent on Basic Education?

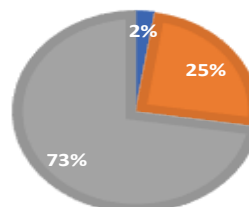
Recurrent Expenditure

■ Basic Education Expenditure
 ■ All Other Expenditure
 ■ Other Education



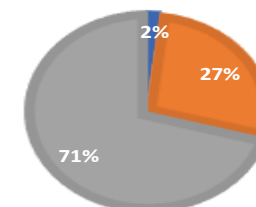
Capital Expenditure

■ Basic Education Expenditure
 ■ All Other Expenditure
 ■ Other Education



Total Expenditure

■ Basic Education Expenditure
 ■ All Other Expenditure
 ■ Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	145,267,460,490.03	287,134,728,747.04	432,402,189,237.07
Basic Education	767,230,136.00	26,400,085,619.93	27,167,315,755.93
Other levels of Education	144,500,230,354.03	260,734,643,127.11	405,234,873,481.14
All Other Expenditure	284,450,961,043.70	760,976,515,849.94	1,045,427,476,893.64
Total Expenditure	429,718,421,533.73	1,048,111,244,596.98	1,477,829,666,130.71

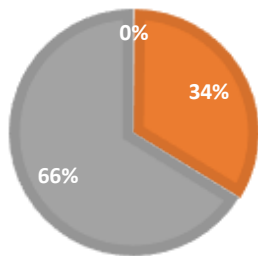
Table 13 Basic Education Expenditure as a proportion of Total Expenditure

Table 13 present a brief description of the share of basic education in the total expenditure as well as the proportion of the education sector expenditure devoted to the basic education sub-sector expenditure.

What proportion of the State Government Budget is being spent on Basic Education?

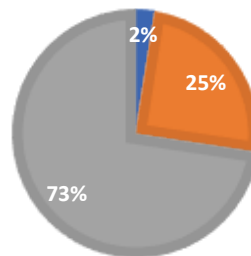
Recurrent Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



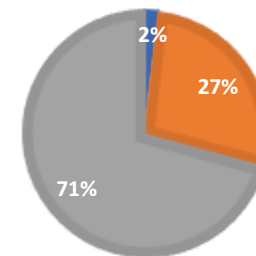
Capital Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Total Expenditure

- Basic Education Expenditure
- All Other Expenditure
- Other Education



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	145,267,460,490.03	287,134,728,747.04	432,402,189,237.07
Basic Education	767,230,136.00	26,400,085,619.93	27,167,315,755.93
Other levels of Education	144,500,230,354.03	260,734,643,127.11	405,234,873,481.14
All Other Expenditure	284,450,961,043.70	760,976,515,849.94	1,045,427,476,893.64
Total Expenditure	429,718,421,533.73	1,048,111,244,596.98	1,477,829,666,130.71

Table 14 Nature of Basic Education Expenditure

Table 14 presents a description of the nature of basic education expenditure, in terms of what goes into recurrent expenditure and capital expenditure. How much is expected to go into Basic Education, Other levels of education as well as how much goes into all other expenditure.

This also presents the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also present the total Capital Expenditure in the basic education sub-sector as well as expenditures on contingencies.

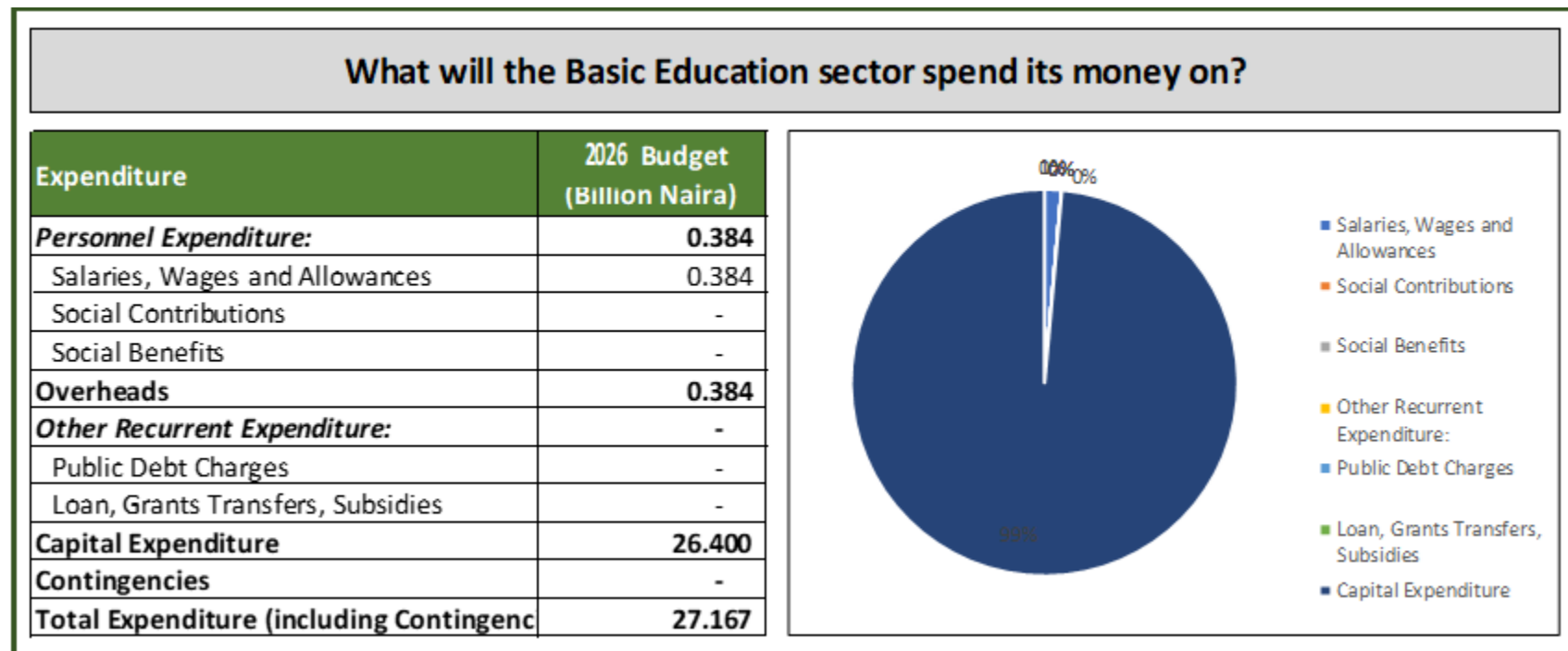


Table 15 Basic Education Expenditure by Administrative Classification

Presented in Table 15 is the Basic Education expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the basic education sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

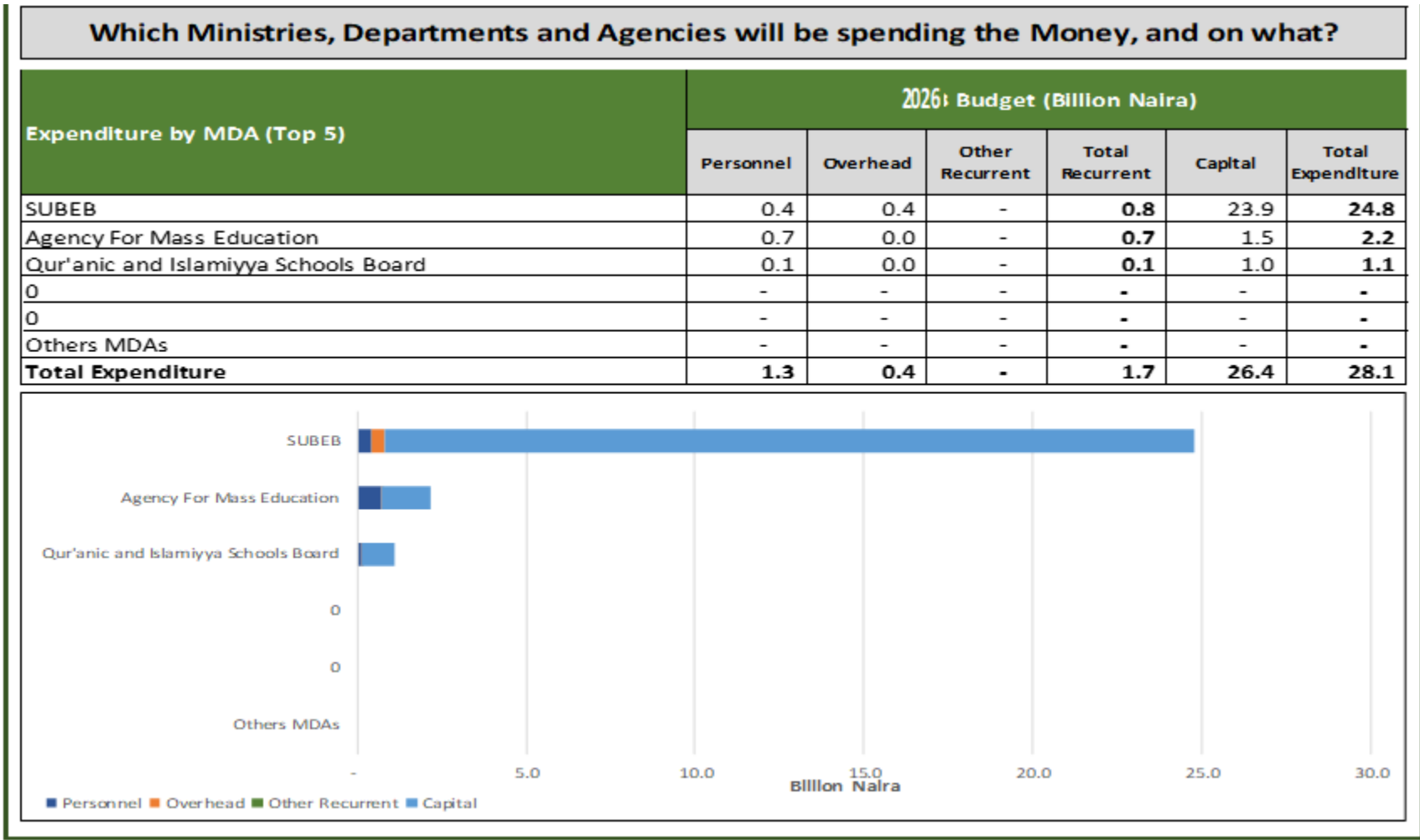
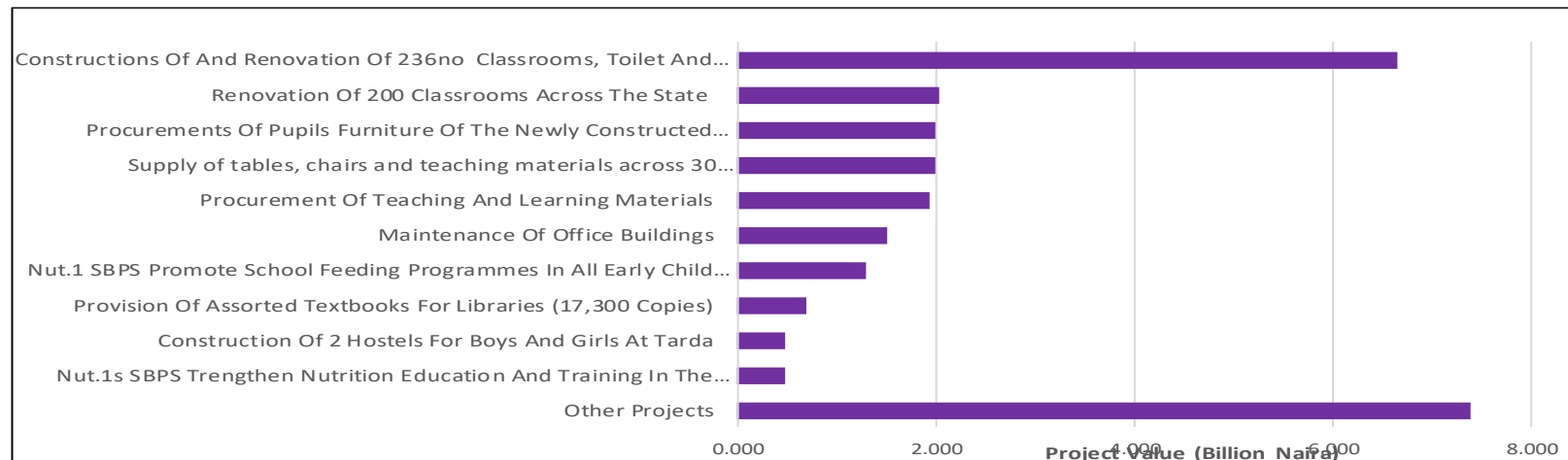


Table 16 Projects that Respond to Basic Education Needs

Presented in Table 16 are the top 10 projects that respond to basic education needs, stating where they are Located (LGA), the status of the projects - whether the projects are ongoing or new as well as the project amount. This highlights the priority capital project in the basic education sub-sector.

What are the major Capital Investments Projects in the Basic Education sector?

Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Constructions Of And Renovation Of 236no Classrooms, Toilet And New Schools Across The State	31912100	Ongoing	6,641,703,606.60
Renovation Of 200 Classrooms Across The State	31912100	Ongoing	2,020,928,516.89
Procurements Of Pupils Furniture Of The Newly Constructed Classrooms	31912100	Ongoing	2,000,000,000.00
Supply of tables, chairs and teaching materials across 30 constituencies	31944500	Ongoing	2,000,000,000.00
Procurement Of Teaching And Learning Materials	31912100	Ongoing	1,935,807,798.39
Maintenance Of Office Buildings	31912100	Ongoing	1,500,000,000.00
Nut.1 SBPS Promote School Feeding Programmes In All Early Child Care And Primary Schools	31912100	Ongoing	1,284,310,146.00
Provision Of Assorted Textbooks For Libraries (17,300 Copies)	31912100	Ongoing	688,417,455.92
Construction Of 2 Hostels For Boys And Girls At Tarda	31912100	Ongoing	469,205,243.00
Nut.1s SBPS Trenchen Nutrition Education And Training In The Curricula Of Early Child Care And Primary Schools	31912100	Ongoing	466,813,333.33
Other Projects			7,392,899,519.80
Total Capital Expenditure			26,400,085,619.93



Annexure 2: Primary Healthcare Sector Citizens Budget

The Kano State 2026 Primary Healthcare sub-sector Citizens Budget (CB) presents in a snapshot of how much the state government plans to spend in primary healthcare sector for the 2026 Fiscal Year.

The Primary Healthcare sub-sector CB contains highlight of the proportion of state government budget expected to be devoted to primary healthcare related expenditure in terms recurrent and capital project.

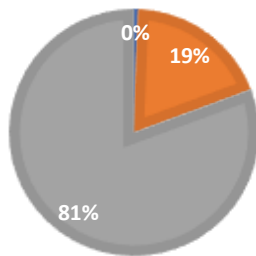
Table 17 Primary Healthcare Expenditure as a proportion of Total Expenditure

Table 17 presents the primary Healthcare expenditure as a proportion of the total expenditure outlay in Kano State for the year 2026. This is presented in terms of recurrent expenditure and capital expenditure in the primary healthcare sub-sector.

What proportion of the State Government Budget is being spent on Primary Healthcare?

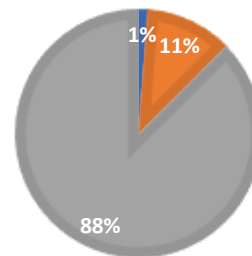
Recurrent Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



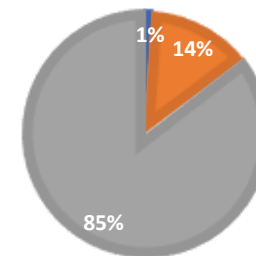
Capital Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Total Expenditure

- Primary Healthcare Expenditure
- All Other Expenditure
- Other Health Sector



Item	Recurrent Expenditure	Capital Expenditure	Total Expenditure
Total Education Expenditure, of which:	82,990,111,382.37	131,849,197,881.33	214,839,309,263.70
Primary Healthcare	2,717,124,000.00	12,901,240,748.29	15,618,364,748.29
Other levels of Healthcare	80,272,987,382.37	118,947,957,133.04	199,220,944,515.41
All Other Expenditure	346,728,310,151.35	916,262,046,715.65	1,262,990,356,867.01
Total Expenditure	429,718,421,533.72	1,048,111,244,596.98	1,477,829,666,130.71

Table 18 Nature of Primary Healthcare Expenditure

Table 18 seeks to answer the question, what will the primary healthcare sub-sector spend its money on in the year 2026. This include a snapshot description of the amount budgeted for personnel expenditure including (Salaries, Wages and Allowances, Social Contributions, and Social Benefits); how much overhead cost as well as other recurrent expenditure is being planned for the 2026 fiscal year.

The amount to be spent on Other Recurrent Expenditure include public debt charges, loan and advances, grants, transfers and subsidies. This section shall also president the total Capital Expenditure in the primary healthcare sub-sector as well as expenditures on contingencies.

What will the Primary Healthcare sector spend its money on?

Expenditure	2026 Budget (Billion Naira)
Personnel Expenditure:	0.701
Salaries, Wages and Allowances	0.701
Social Contributions	-
Social Benefits	-
Overheads	2.017
Other Recurrent Expenditure:	-
Public Debt Charges	-
Loan, Grants Transfers, Subsidies	-
Capital Expenditure	12.901
Contingencies	-
Total Expenditure (including Contingenc	15.618

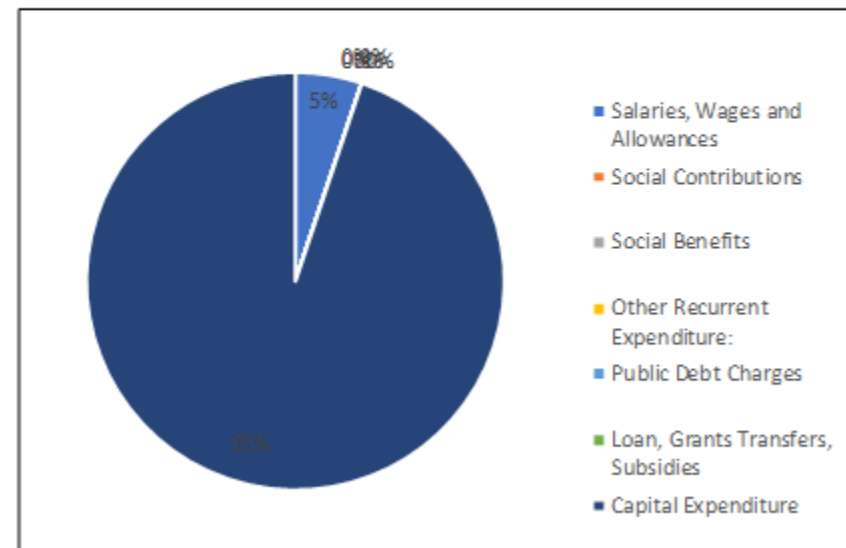


Table 19 Primary Healthcare Expenditure by Administrative Classification

Presented in 19 is the Primary Healthcare expenditure by administrative classification, highlighting expenditures by the various ministries, departments and agencies of government in the primary healthcare sub-sector in terms how much is budgeted for personnel, overhead, other recurrent cost and capital expenditure.

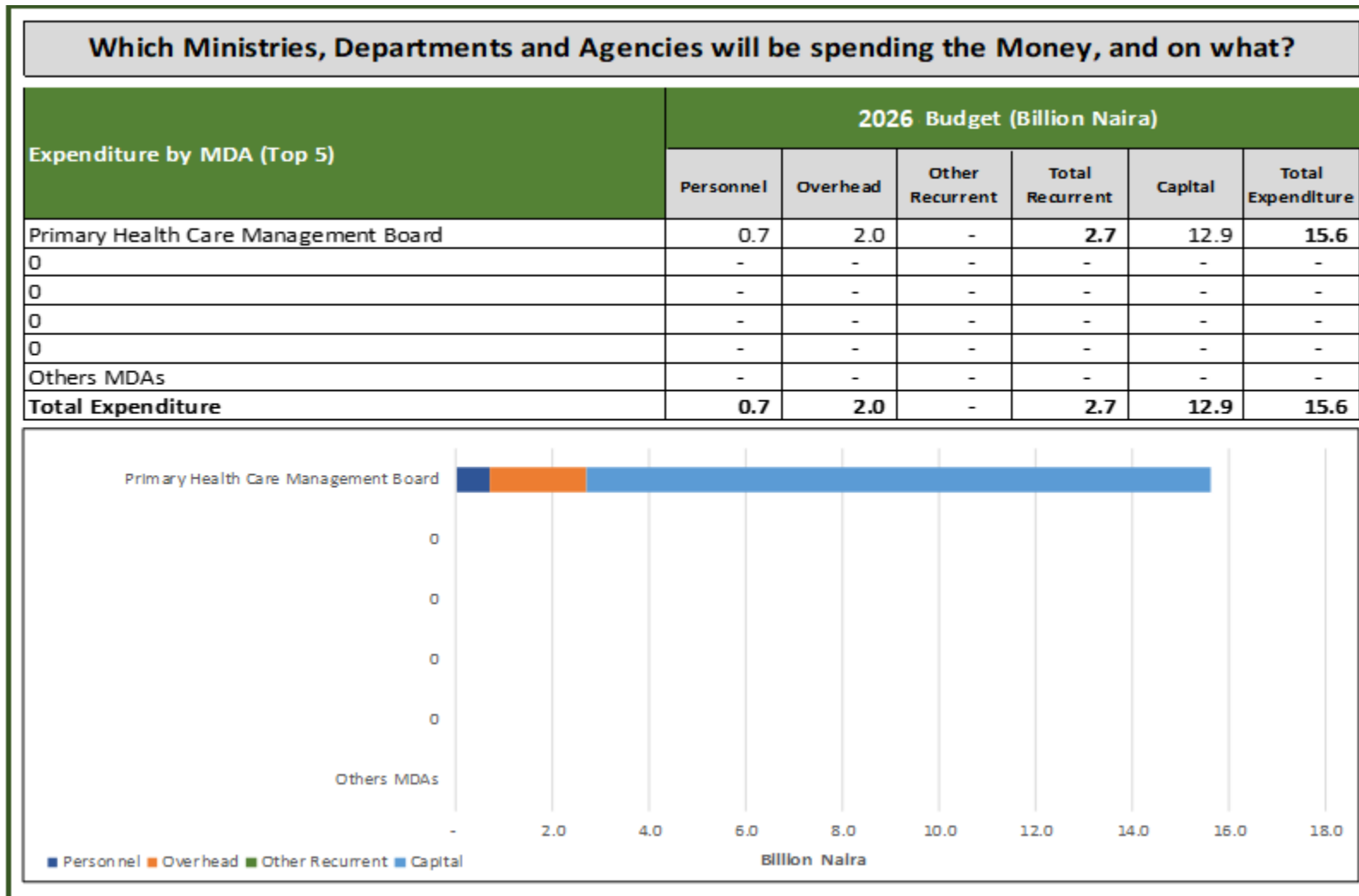
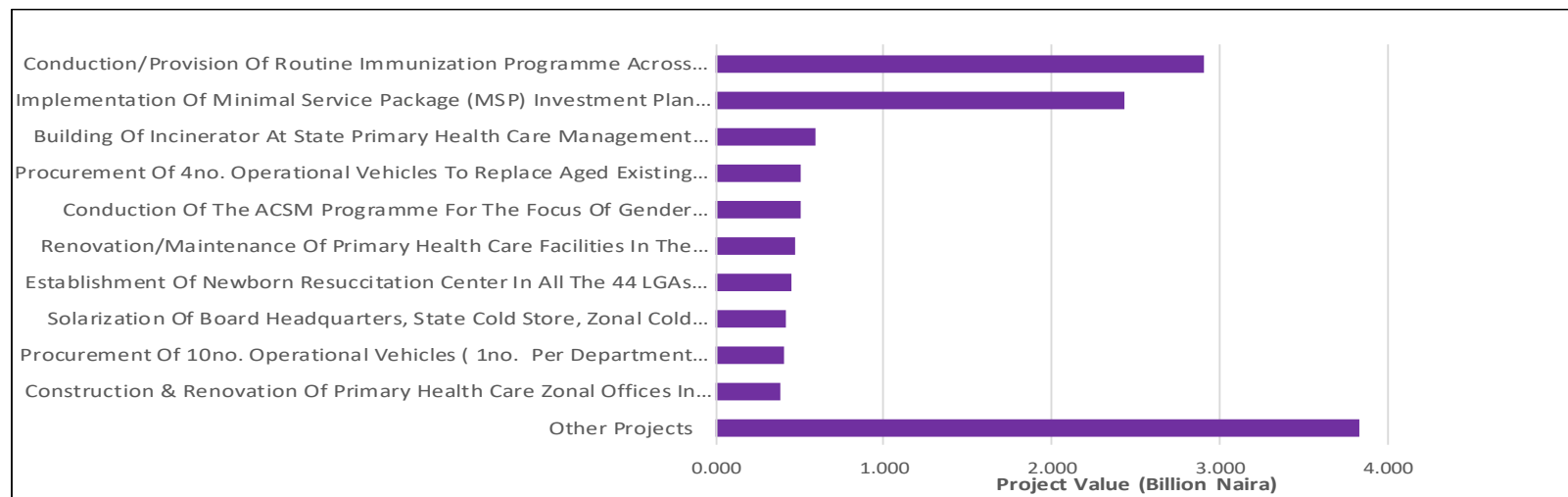


Table 20 Projects that Respond to Primary Healthcare Needs

Presented in Table 20 are the 10 key capital projects that respond to Primary Healthcare needs. The section seeks to answer the question 'what are the major capital investment projects in the Primary Healthcare sub-sector' in Kano State for the 2026 fiscal year.

What are the major Capital Investments Projects in the Primary Healthcare sector?

Project	Location (LGA)	Ongoing / New	2023 Budget Provision
Conduction/Provision Of Routine Immunization Programme Across The State	State wide	Ongoing	2,912,466,762.00
Implementation Of Minimal Service Package (MSP) Investment Plan In The State	State wide	Ongoing	2,430,588,049.00
Building Of Incinerator At State Primary Health Care Management Board Headquarte	State wide	Ongoing	596,750,000.00
Procurement Of 4no. Operational Vehicles To Replace Aged Existing Ones For Efficie	State wide	Ongoing	505,834,900.00
Conduction Of The ACSM Programme For The Focus Of Gender Improment Across The	State wide	Ongoing	500,000,000.00
Renovation/Maintenance Of Primary Health Care Facilities In The State	State wide	Ongoing	472,500,000.00
Establishment Of Newborn Resuccitation Center In All The 44 LGAs In The State	State wide	Ongoing	445,880,000.00
Solarization Of Board Headquarters, State Cold Store, Zonal Cold Store, LGA Cold Stor	State wide	Ongoing	416,000,000.00
Procurement Of 10no. Operational Vehicles (1no. Per Department To Support The SP	State wide	Ongoing	402,003,000.00
Construction & Renovation Of Primary Health Care Zonal Offices In The State	State wide	Ongoing	383,924,621.99
Other Projects			3,835,293,415.30
Total Capital Expenditure			12,901,240,748.29



KANO STATE 2026 CITIZENS' BUDGET

HAUSA VERSION

KASAFIN KUDIN 2026 MAI TAKEN “**KASAFIN GINA ABABEN MORE RAYUWA, CI GABA MAI DOREWA**” NA NUFIN KARA KARFAFA MANUFOFIN GWAMNATIN JIHAR KANO WAJEN BUNKASA JARIN DAN ADAM DA TATTALIN ARZIKIN JIHAR A FANNONI DABAN-DABAN, DON DAGA MARTABAR RAYUWAR AL’UMMA BAKI DAYA.

DAFTARIN KASAFIN KUDIN DA AKA GABATAR MA MAJALISAR DOKOKI TA JIHA YA KAI JIMILLAR NAIRA DUBU SAU DUBU SAU DUBU WATO TIRILIYAN DAYA DA BILIYAN DARI UKU DA SITTIN DA TAKWAS, MILIYAN DARI DAYA DA ASHIRIN DA BAKWAI, DUBU DARI TARA DA ASHIRIN DA TARA, DARI BIYU DA SABA’IN DA DAYA (N1,368,127,929,271.00). WANNAN A BISA TANADIN KUNDIN TSARIN MULKIN TARAYYAR NAJERIYA NA 1999 (WANDA AKA GYARA),

MAJALISA A KARSHE TA AMINCE DA KASAFIN A RANAR LARABA, 31 GA DISAMBA, 2025, SANNAN MAI GIRMA GWAMNA YA SANYA HANNU A RANAR 1 GA JANAIRU, 2026.

KASAFIN KUDIN NA SHEKARA 2026 DA AKA AMINCE DA SHI YA KAI JIMILLAR NAIRA TIRILIYAN DAYA DA BILIYAN DARI HUDU DA SABA’IN DA BAKWAI, MILIYAN DARI TAKWAS DA ASHIRIN DA TARA, DUBU DARI SHIDA DA SITTIN DA SHIDA, DARI DAYA DA TALATIN DA KOBO SABA’IN DA DAYA (N1,477,829,666,130.71). WANNAN YA NUNA KARIN N109,701,736,859.71 WANDA YA KAI KASHI 7.42% FIYE DA ABIN DA AKA GABATAR TUN FARKO.

KUDADEN SHIGA (RECURRENT REVENUE)

JIMILLAR KUDADEN SHIGA NA YAU DA KULLUM NA SHEKARAR 2026 YA KAI NAIRA TIRILIYAN DAYA DA BILIYAN ARBA’IN DA TAKWAS, MILIYAN DARI UKU DA SABA’IN DA BIYU, DUBU DARI DAYA DA SHA TAKWAS, DARI SHIDA DA ARBA’IN DA HUDU (N1,048,372,118,644.00). WANNAN YA KUNSHI:

- N138,436,083,278.00 NA HARAJIN CIKIN GIDA (IGR)
- N909,936,035,366.00 DAGA ASUSUN RABON KUDADEN TARAYYA (FAAC), WANDA YA HADA DA RABON DOKA, VAT DA SAURAN KUDADE.

WANNAN KUDIN SHIGA YA FI NA SHEKARAR 2025 DA N431,334,438,502.00, WANDA YA KAI KARIN KASHI 58.86%. HAKA KUMA, AN SAMU KARIN N52,572,303,388.00 A IGR IDAN AKA KWATANTA DA SHEKARAR 2025, WANDA YA KAI KASHI 62.02%.

WANNAN KARUWA TA SAMO ASALI NE SAKAMAKON GYARE-GYAREN TSARE-TSARE DA MAI GIRMA GWAMNA YA AIWATAR WAJEN INGANTA GASKIYA DA RIKON AMANA A HARKAR TATTARA KUDADEN SHIGA.

MANYAN KUDADE DA AKE SA RAN SHIGOWAR SU ALJIHUN JIHA (CAPITAL RECEIPTS)

AN KIYASTA SAMUN MANYAN KUDADE BANDA NA YAU DA KULLUM, A WANNAN SHEKARA DA YA KAI N327,192,710,627.00.

HAKA KUMA AKWAI RAGOWAR KUDI A BAITUL-MALI DA YAN N102,264,836,859.71.

TSARIN YADDA ZA A KASHE KUDADEN KASAFIN KUDIN (EXPENDITURE)

JIMILLAR KASHE-KASHEN KUDADEN TA RABU GIDA BIYU:

- NA YAU DA KULLUM: N429,718,421,533.73
- MANYAN AYYUKA: N1,048,111,244,596.98

WANNAN YANA NUNA CEWA YAU DA KULLUM YA DAAUKI KASO 30 INDA MANYAN AYYUKA SUKA DAUKI KASO 70. WATO 30:70 KENAN

KASAFIN SHEKARAR 2026 YA FI NA 2025 DA N758,074,248,467.71, WANDA YA KAI KARIN KASHI 51%.

GUNDIMOMIN CIGABAN DA ZA A KASHE KUDIN JIHA NA 2026

NOMA	KASUWANCHI DA MASANA'ANTU	ILIMI	MAHALLI	TATTALILIN ARZIKI DA KUDADE	GUDANARWAR GWAMNATI
					
N26.363 Billion	N21.283 Billion	N432.402 Billion	N18.375 Billion	N79.134 Billion	N170.333 Billion
LAFIYA	MANYAN AYUKA	DOKA DA ORDER	RUWA DA CIGABAN KARKARA	MATA, MATASA DA WASANNI	SAURANSU
					<i>Others</i>
N214.839 Billion	N395.284 Billion	N24.102 Billion	N64.379 Billion	N17.135 Billion	N14.201 Billion