KEBBI STATE GOVERNMENT OF NIGERIA

FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2025

Statements of Cash Flow, Assets & Liabilities, and Supporting Schedules

SECTION A — CORE FINANCIAL STATEMENTS

CASH FLOW 5
ASSET & LIABULITY 7
CRF 8
CDF 10
STA ALL 11
VAT 12
IGR 13
IGR CODE 1 14
IGR CODE 2 15
OTHER FAAC TRANS 27
EXCHANGE GAIN 28
ECOLOGICAL FUND 29
Forex Equalization 30
Solid Minerals 31
Sales of Govt Asset 32
25% LG 33
LGCPHC 34
CASH HELD BY MDAs 35

SECTION B — PERSONNEL & OVERHEAD EXPENDITURE BY MDA

PERSONNEL EXP. BY ADMIN SEC. 37
OVERHEAD EXP. BY. ADMIN SEC. 40
GOVERNOR OFFICE 43
DEPUTY GOV. OFFICE 44
SDGs 45
SEMA 46
DUE PROCESS 47
SPECIAL SERVICES 48
NCWS 49
AIDSHIV 50
CON PEN BOARD 51
PROTOCOL 52
STATE HOUSE OF ASSEMBLY 53
HOUSE OF ASSEMBLY COMM. 54
INFORMATION & CULTURE 55
HISTORY BUREAU 56
KBTV 57
KBC 58
MIN OF HOME AFF & INT SECURITY 59
GEN. ADMIN. 60
STATE AUDIT 61
LOCAL GOVT AUDIT 62
CSC. 63
INEC 64
LGS COMM 65
LG STAFF PENSION 66
SSG 67
LAISON OFFICE ABUJA 68
LIASON OFFICE KADUNA 69
LIASON OFFICE SOKOTO 70
LIASON OFFICE LAGOS 71
PWA 72
MIN FOR SPECIAL DUTIES 73
PER WITH DISABILITY COMMISSION 74
MINISTRY OF RELIGIOUS 75
PREACHING BOARD 76
ESTAB TRAIN & PEN 77
STATE MANPOWER 78
MIN OF AGRIC 79
KARDA 80
RAMP 81
FORESTRY II PROJECT 82
KASCOM 83
MOF 84
Debt Mgt Off 85
OFF. OF ACCOUNTANT GEN. 86
PFMU 87
BIR 88
MIC FINANCE BANK 89
MOC 90
TOURISM 91
CENTRAL MKT 92
MIN. OF DIGITAL ECONOMY 93
MIN OF SOLID MINIRALS 94
MOW 95
Min of Transp and Renew. Energy 96
AIRPORT 97
MOB &EP 98
BURAEU OF STATISTIC 99
CSDA 100
KIPA 101
CARES 102
FISCAL RESP COMM 103
WATER RESOURCES 104
WATER BOARD 105
RUWATSAN 106
LANDS &HOUS. 107
HOUSING CORPORATION 108
SURVEYOR GEN. 109
MIN OF RURAL & COMM DEVELOP 110
REB , ... 111
MIN OF ANIMAL HUB 112
MIN OF PYH PLA & URB DEV 113
KUDA 114
KEBGIS 115
JSC 116
H COURT 117
SHARIA COURT 118
MOJ 119
LOW REFORM COM. 120
MIN OF YOUTH & SPORT 121
MIN OF WOMEN AFFAIRS 122
MOE 123
UBE 124
PRI SCH STAFF PENSION BOARD 125
LIBRARY BOARD 126
A&IS EDU. BOARD 127
ABDUL. FODIO 128
AGENCY FOR ADULT EDU 129
SSMB 130
MIN OF HIGHER EDU. 131
POLY DAKIN GARI 132

COE ARG 133
UNI.SCI.& TECH ALIERO 134
CPS YAURI 135
SCHOLARSHIP BOARD 136
MIN. OF HEALTH 137
PHCDA 138
SIR YAHAYA MEM HOSP 139
KB MED CENTRE KALGO 140
GENERAL HOSPITALS 141
BREAKDOWN OF GENENERAL HOSP 142
HSDP II 155
COLLEGE OF NURSING 156
COLLEGE OF HEALTH TECH JEGA 157
KECHEMA 158
DRUGS MED CMA 159
MINISTRY OF ENVIRONMENT 160
KESEPA 161
MIN OF HUM. & EMPOWER 162
SSWF 163
SCHOOL FOR HANDICAP 164
MIN FOR LOCAL GOVT 165
COUNCILOF CHIEFS 166

SECTION C — CAPITAL EXPENDITURE BY MDA

CAPITAL EXP. 168
AIDS HIV 170
STATE HOA 171
HOUSE COMM 172
INFORM AND CULTURE 173
MIN OF HOME AFFAIRS 174
OFFICE OF THE HOCS G ADMIN 175
STATE AUDITOR GEN 176
LG AUDIT 177
CSC 178
SSG CAB 179
SPECIAL DUTIES 180
MIN OF RELIGIOUS AFF 181
MIN OF ESTABLISHMENT & PEN 182
MIN OF AGRICULTURE 183
MIN OF FINANCE 186
MIN OF COMMERCE 187
MIN OF DIGITAL ECONOMY 189
MIN. OF SOLID MINER DEV & MINI 191
MIN OF WORKS 192
MIN TRANSPORT AND RE ENERGY 194
SIR AHMADU B AIRPORT 195
MIN OF BUDGET & ECO PLAN 196
MINISTRY OF WATER RES 198
MIN OF LANDS & HOUSE 200
MIN OF RURAL & COMM DEV. 202
REB 203
MIN OF ANIMAL HUSB & F 204
MIN OF PHY. & URBAN DEV 206
JUDICAL SER COMM 207
HIGH COURT OF JUSTICE 208
SHARIA COURT 209
MIN OF JUST 210
YOUTH & SPORT 211
WOMEN AFFIARS 212
MIN OF EDUCATION 213
UNIVERSAL BASIC EDU 215
HIGHER EDC 216
STATE POLY DGARI 217
COE ARGUNGU 218
UNI ALIERO 219
MIN OF HEALTH 220
PHCD AGENCY 222
KECHEMA CAP 223
DMCMA 224
MIN OF ENVIRONMENT 225
MIN OF HUM & EMP 226
SSWF CAP 228
MIN LG AND C AFFIARS 229

SECTION D — FINANCING, LOANS & INVESTMENTS

DIVIDENDS REC 231
GRANTS 232
EXTERNAL LOAN REC 233
INTERNAL LOAN REC 234
EXTERNAL LOAN REP 235
INTERNAL LOAN REP 236
OTHER DEDUC 237
BANK BALANCES 238
INVESTMENT 239
STAFF LOAN & ADIV 241
EXTERNAL LOANS 242
INTERNAL LOANS PAYABLE 243
cont. liabi 244

SECTION E — HOPE PROGRAMME SCHEDULES

HOPE 188 246
HOPE 189 247
HOPE 190 248
HOPE 191 249
HOPE 192 250
HOPE 193 251

SECTION F — FIVE-YEAR SUMMARY

5 YRS SUMM 253

SECTION A

CORE FINANCIAL STATEMENTS

Cash flow, assets & liabilities, revenue allocations (FAAC, VAT, IGR) and related receipts schedules.

18 SHEETS Pages 5–35

A

STATEMENT NO 1
KEBBI STATE GOVERNMENT OF NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

RECEIPT:		**ACTUAL 2025**	**ACTUAL 2024**
		₦	**₦**
Statutory Allocation From FAAC	1	81,893,282,336.76	15,927,134,055.41
Value Added Tax Allocation	2	83,426,578,307.18	64,949,680,282.34
Internal Generated Revenue (IGR)	3	23,622,565,999.11	14,775,724,870.28
Other FAAC Transfer (Electronic Money Transfer EMT)	4	4,493,548,078.12	2,238,674,721.16
Exchange Diffirence/Gain	5	4,604,137,495.36	36,195,766,609.00
Ecologycal Fund	6	2,206,705,212.67	0.00
Other FAAC Receipt (Solid Minerals)	8	0.00	0.00
Grant	176		
TOTAL RECIEPT		**200,246,817,429.20**	**134,086,980,538.19**
PAYMENTS:			
Personnel Cost (Including Salaries on CRF Charges/Pensions	ST3	57,001,434,809.51	31,195,760,494.47
Overhead Cost (Including Services on Subvention and Parastatals)	ST3	51,680,428,111.75	31,028,472,008.79
Other FAAC Deductions(Ecological)	ST3	2,206,705,212.67	436,071,837.65
TOTAL PAYMENTS:		**110,888,568,133.93**	**62,660,304,340.91**
OPERATING ACTIVITIES		**89,358,249,295.27**	**71,426,676,197.28**
Dividend Received	175	111,840,709.62	196,138,021.58
OPERATING ACTIVITIES		**89,470,090,004.89**	**71,622,814,218.86**
CASH FLOW FROM INVESTING ACTIVITIES:			
Capital Expenditure : Administrative Sector	126	(15,969,007,962.16)	(19,284,400,255.49)
Capital Expenditure : Economic Sector	126	(82,603,667,474.98)	(46,715,714,432.68)
Capital Expenditure : Law and Justice	126	(4,202,727,866.75)	(660,754,451.19)
Capital Expenditure: Social Sector	126	(28,778,959,606.76)	(14,394,773,828.25)
Capital Expenditure : Contigency Fund/Planning Reseave		(36,074,928.34)	(1,145,845,720.00)
NET CASH FLOWS FROM INVESTMENT ACTIVITES:		**(131,590,437,838.99)**	**(82,201,488,687.61)**
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from External Loan Received:	177	32,924,758,147.96	19,418,834,450.29
Proceeds form Internal Loans :	178	-	3,133,541,542.29
Loan Repayment (External Loan)	179	(4,670,347,695.64)	(3,887,313,649.24)
Loan Repayment (Internal Loan)	180	(799,505,964.18)	(835,723,136.79)
Sales of Government Asset (Airport)	9	0.00	0.00
Grant		27,751,010,636.69	8,826,780,086.00
Net Cash Flow From Financing Activities		**55,205,915,124.83**	**26,656,119,292.55**
		13,085,567,290.73	**16,077,444,823.80**
Net Other Cash Equivalent Account/Liabilities		**9,976,106,549.74**	**-22,958,688,335,58**
Net Cash for the year		**3,109,460,740.99**	**(6,881,243,511.78)**
Cash & its Equivalent 1-01-2025		13,114,528,552.18	19,995,772,063.96
Cash & its Equivalent 31-12-2025	182	**16,223,989,293.17**	**13,114,528,552.18**

The Accompanying Notes form part of these Statements

A

27/04/2026

Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

A

STATEMENT NO 2

KEBBI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSET AND LIABILITY FOR THE YEAR ENDED 31ST DECEMBER, 2025

	NOTES	CURRENT YEAR ACTUAL 2025	PREVIOUS YEAR ACTUAL 2024
ASSETS		**₦**	**₦**
CURRENT ASSETS:			
Cash Held by MDAs	12	516,963.10	651,956.50
Cash & Banks Balances	182	16,223,472,330.07	13,114,528,552.18
TOTAL LIQUIDITY ASSETS		**16,223,989,293.17**	**13,115,180,508.68**
NON -CURRENT ASSET:			
INVESTMENTS :			
State Investment	183	18,015,872,169.60	8,704,655,325.12
Imprest		0.00	1,161,717,133.17
Staff Loans & Advances	184	46,048,433.16	181,673,969.41
TOTAL NON - CURRENT ASSETS:		**18,061,920,602.76**	**10,048,046,427.70**
Intangible Assets (Liabilities Over Assets)		**228,216,853,868.16**	**137,526,091,004.64**
TOTAL ASSETS		**262,502,763,764.09**	**160,689,317,941.02**
LIABILITIES:-			
CURRENT LIABILITIES			
Consolidated Revenue Fund	ST3	(5,832,163,684.43)	65,497,596,751.29
Capital Development fund	ST4	108,831,735,855.65	1,124,025,060.37
Contractual Obligation	187	33,999,489,871.08	11,629,489,871.08
Outstanding Pension/Gratuity		0.00	0.00
TOTAL CURRENT LIABILITIES		**136,999,062,042.30**	**78,251,111,682.74**
NON CURRENT LIABILITIES			
EXTERNAL AND INTERNAL LOANS			
Long Term Loans (External Loan)	185	109,709,575,858.43	78,845,686,132.41
Long Term Loan (Internal Loan)	186	3,083,452,271.40	3,592,520,125.87
TOTAL NON - CURRENT LIABILITIES		**112,793,028,129.83**	**82,438,206,258.28**
- 12,710,673,591.96			
TOTAL LIBILITIES/NET EQUITY		**249,792,090,172.13**	**160,689,317,941.02**

The Accompanying Notes form part of these Statements

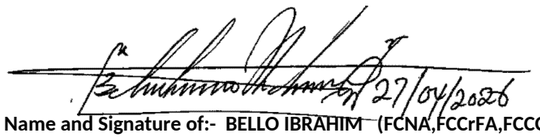
27/04/2026

Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

STATEMENT NO 3
KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025.

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ACTUAL YEAR 2025	FINAL BUDGET	INITIAL /ORIGINAL BUDGET	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦
39,430,421,226.85	Opening Balance		65,497,596,751.29			
	ADD REVENUE					
15,927,134,055.41	Statutory Allocation FAAC	1	81,893,282,336.76	58,335,302,824.20	58,335,302,824.20	(23,557,979,512.56)
64,949,680,282.34	Value Added Tax Allocation	2	83,426,578,307.18	87,390,242,393.91	87,390,242,393.91	3,963,664,086.73
120,307,235,564.60	**SUB TOTAL STATUTORY ALLOCATION**		**165,319,860,643.94**	**145,725,545,218.11**	**145,725,545,218.11**	(19,594,315,425.83)
7,952,096,025.07	Direct Taxes	3	11,031,152,717.91	19,998,400,000.00	19,998,400,000.00	8,967,247,282.09
275,609,232.25	Fine	3	365,501,659.29	189,813,000.00	189,813,000.00	(175,688,659.29)
183,739,488.16	Fees	3	243,667,772.86	3,571,956,684.00	3,571,956,684.00	3,328,288,911.14
	Mining Rents		0.00	0.00	0.00	0.00
	Royalties		0.00	0.00	0.00	0.00
31,321,240.00	Licences	3	27,512,906.00	83,970,000.00	83,970,000.00	56,457,094.00
258,600,335.85	Earning	3	420,629,914.10	243,800,000.00	243,800,000.00	(176,829,914.10)
603,400,783.65	Sales	3	981,469,799.58	1,413,240,000.00	1,413,240,000.00	431,770,200.42
194,754,405.00	Sales/Rent on Gov't Buildings	3	1,935,971,065.59	39,274,000.00	39,574,000.00	(1,896,697,065.59)
	Sales/Rent on Land & Others	3	0.00			-
1,367,735,655.18	Interest Earned	3	2,048,968,292.03	104,400,000.00	104,300,000.00	(1,944,568,292.03)
	Investment Income	3	0.00	0.00	0.00	-
	Repaayment General	3	1,625,515,016.14	334,400,000.00	334,400,000.00	
500,069,873.69	Re-imbursement	3	0.00	500,000.00	500,000.00	500,000.00
3,408,397,831.46	**Local Government Revenue**	3	4,942,176,855.61	0.00	0.00	
14,775,724,870.31	**Sub-total -Independent Revenue**		**23,622,565,999.11**	**25,979,753,684.00**	**25,979,953,684.00**	2,357,187,684.89
	Other Revenue Sources					
36,195,766,609.00	Exchange Gain	5	4,604,137,495.36	0.00	0.00	(4,604,137,495.36)
0.00	Bank Charges		0.00	0.00	0.00	0.00
2,238,674,721.16	Other FAAC Transfers	4	4,493,548,078.12	52,601,062,582.41	52,601,062,582.41	48,107,514,504.29
	Forex Equalisation	7	0.00	2,806,555,540.00	2,806,555,540.00	0.00
	Other FAAC Receipt (Solid Minirals)	8	0.00	5,579,995,950.00	5,579,995,950.00	0.00
	Ecologycal Fund	6	2,206,705,212.67			
38,434,441,330.16	**Sub Total**		**11,304,390,786.15**			
173,517,401,765.07	**TOTAL REVENUE:**		**265,744,414,180.49**	**171,705,298,902.11**	**171,705,498,902.11**	**(17,237,127,740.94)**
	LESS: EXPENDITURE					
31,195,760,494.47	Personnel Expenditure by Administrative Classification	13	57,001,434,809.51	67,417,327,990.72	58,619,561,792.41	10,415,893,181.21
31,028,472,008.79	Overhead Expenditure by Administrative Classification	14	51,680,428,111.75	62,119,034,060.10	59,352,110,085.10	10,438,605,948.35
436,071,837.65	Other FAAC Deduction(Ecological)	181	2,206,705,212.67	0.00	0.00	(2,206,705,212.67)
62,660,304,340.91	**TOTAL EXPENDITURE**		**110,888,568,133.93**			
	OTHER RECURRENT PAYMENTS					
19,418,834,450.29	Proceeds from External Loan Received:	177	32,924,758,147.96	193,636,626,040.00	193,636,626,040.00	160,711,867,892.04
3,133,541,542.29	Proceeds form Internal Loans :	178	0.00	7,528,242,313.17	7,528,242,313.17	7,528,242,313.17
(3,887,313,649.24)	Loan Repayment (External Loan)	179	(4,670,347,695.64)	0.00	0.00	4,670,347,695.64
(835,723,136.79)	Loan Repayment (Internal Loan)	180	(799,505,964.18)	0.00	0.00	799,505,964.18
17,829,339,206.55						
80,489,643,547.46			**27,454,904,488.14**	**330,701,230,403.99**	**319,136,540,230.68**	303,246,325,915.85
	TOTAL		**83,433,663,645.79**			
93,027,758,217.61	**OPERATING BALANCE**		**182,310,750,534.70**	**0.00**	**0.00**	(182,310,750,534.70)
	APPROPRIATION /TRANSFERS:					
27,530,161,466.32	Transfer to CDF	ST4	188,142,914,219.13	0.00	0.00	(188,142,914,219.13)
65,497,596,751.29	**CLOSING BALANCE**		(5,832,163,684.43)			

The Accompanying Notes form part of these Statements



Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

STATEMENT NO 4
KEBBI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL PREVIOUS YEAR 2024	DESCRIPTION	NOTE	TOTAL CAPITAL EXPENDITURE 2025	FINAL BUDGET 2025	INITIAL / ORIGINAL BUDGET 2025	PERFORMANCE ON TOTAL %
₦				₦	₦	₦
13,836,958,978.44	Opening Balance		1,124,025,060.37			0.00
	ADD REVENUE					
27,530,161,466.32	Transfer From CRF	ST3	188,142,914,219.13	0.00	0.00	0.00
10,351,216,527.54	Local Govt Contribution	10	17,069,662,368.77	12,320,464,407.68	12,320,464,407.68	138.55
3,133,541,542.29	Internal Loans (Repayment)	180	799,505,964.18	0.00	0.00	0.00
19,418,834,450.29	External Loans (Repayment)	179	4,670,347,695.64	0.00	0.00	0.00
752,867,040.24	Miscellaneous (Local Govt Contribution to Primary Health Care under 1 roof)	11	752,867,040.24	804,000,000.00	804,000,000.00	93.64
8,826,780,086.00	Grants	176	27,751,010,636.69	110,375,714,704.91	110,375,714,704.91	25.14
196,138,021.58	Dividend Received from Companies	175	111,840,709.62	0.00	0.00	0.00
84,046,498,112.70	**TOTAL REVENUE AVAILABLE**		**240,422,173,694.64**	**123,500,179,112.59**	**123,500,179,112.59**	**194.67**
	LESS : CAPITAL EXPENDITURE					
19,284,400,255.49	Capital Expenditure : Administrative Sector	126	15,969,007,962.16	56,042,724,948.63	57,683,998,923.63	28.49
46,719,714,432.68	Capital Expenditure : Economic Sector	126	82,603,667,474.98	254,499,611,360.33	260,317,177,183.79	32.46
660,754,451.91	Capital Expenditure : Law and Justice	126	4,202,727,866.75	14,352,086,666.40	15,032,086,666.40	29.28
14,394,773,828.25	Capital Expenditure: Social Sector	126	28,778,959,606.76	164,475,988,840.92	118,960,988,840.92	17.50
1,862,830,084.00	Capital Expenditure : Contigency Fund/Planning Reseave	126	36,074,928.34	5,078,281,347.90	5,078,281,347.90	0.71
82,922,473,052.33	**TOTAL CAPITAL EXPENDITURE**		**131,590,437,838.99**	**494,448,693,164.18**	**457,072,532,962.64**	26.61
1,124,025,060.37	**CLOSING BALANCE**		**108,831,735,855.65**			

The Accompanying Notes form part of these Statements

27/04/2026

Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)
ACCOUNTANT - GENERAL KEBBI STATE

A

NOTE 1

GROSS STATUTORY ALLOCATION

S/NO.	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	₦	%
1	JANUARY	4,861,275,235.35	0.00	4,861,275,235.35	2,368,402,578.40	613,338,944.00	1,755,063,634.40	(2,492,872,656.95)	48.72
2	FEBRUARY	4,861,275,235.35	0.00	4,861,275,235.35	4,853,075,524.24	593,447,201.28	4,259,628,322.96	(8,199,711.11)	99.83
3	MARCH	4,861,275,235.35	0.00	4,861,275,235.35	5,172,990,332.39	602,033,488.93	4,570,956,843.46	311,715,097.04	106.41
4	APRIL	4,861,275,235.35	0.00	4,861,275,235.35	5,967,055,010.53	623,396,013.00	5,343,658,997.53	1,105,779,775.18	122.75
5	MAY	4,861,275,235.35	0.00	4,861,275,235.35	6,091,663,438.51	626,721,038.26	5,464,942,400.25	1,230,388,203.16	125.31
6	JUNE	4,861,275,235.35	0.00	4,861,275,235.35	5,557,933,419.27	612,302,146.06	4,945,631,273.21	696,658,183.92	114.33
7	JULY	4,861,275,235.35	0.00	4,861,275,235.35	6,701,067,184.17	643,069,943.34	6,057,997,240.83	1,839,791,948.82	137.85
8	AUGUST	4,861,275,235.35	0.00	4,861,275,235.35	8,669,204,279.76	662,625,107.48	8,006,579,172.28	3,807,929,044.41	178.33
9	SEPTEMBER	4,861,275,235.35	0.00	4,861,275,235.35	9,667,133,333.85	689,479,672.83	8,977,653,661.02	4,805,858,098.50	198.86
10	OCTOBER	4,861,275,235.35	0.00	4,861,275,235.35	8,215,367,101.12	650,324,216.92	7,565,042,884.20	3,354,091,865.77	169.00
11	NOVEMBER	4,861,275,235.35	0.00	4,861,275,235.35	9,190,012,860.35	709,550,850.01	8,480,462,010.34	4,328,737,625.00	189.05
12	DECEMBER	4,861,275,235.35	0.00	4,861,275,235.35	9,439,377,274.17	650,270,250.38	8,789,107,023.79	4,578,102,038.82	194.17
	TOTAL	**58,335,302,824.20**	0.00	**58,335,302,824.20**	**81,893,282,336.76**	**7,676,558,872.49**	**74,216,723,464.27**	**23,557,979,512.56**	**140.38**

NOTE 2

DETAILS OF VALUE ADDED TAX RECIEPT

S/NO.	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
1	JANUARY	7,282,520,199.49	0.00	7,282,520,199.49	6,430,848,040.26	851,672,159.23	88.31
2	FEBRUARY	7,282,520,199.49	0.00	7,282,520,199.49	7,767,872,590.59	(485,352,391.10)	106.66
3	MARCH	7,282,520,199.49	0.00	7,282,520,199.49	6,605,464,723.79	677,055,475.70	90.70
4	APRIL	7,282,520,199.49	0.00	7,282,520,199.49	6,377,119,353.67	905,400,845.82	87.57
5	MAY	7,282,520,199.50	0.00	7,282,520,199.50	6,542,716,640.29	739,803,559.21	89.84
6	JUNE	7,282,520,199.50	0.00	7,282,520,199.50	7,454,302,727.75	(171,782,528.25)	102.36
7	JULY	7,282,520,199.50	0.00	7,282,520,199.50	6,682,717,295.74	599,802,903.76	91.76
8	AUGUST	7,282,520,199.49	0.00	7,282,520,199.49	6,907,306,478.30	375,213,721.19	94.85
9	SEPTEMBER	7,282,520,199.49	0.00	7,282,520,199.49	7,185,176,835.52	97,343,363.97	98.66
10	OCTOBER	7,282,520,199.49	0.00	7,282,520,199.49	8,849,051,253.41	(1,566,531,053.92)	121.51
11	NOVEMBER	7,282,520,199.49	0.00	7,282,520,199.49	7,311,563,337.34	(29,043,137.85)	100.40
12	DECEMBER	7,282,520,199.49	0.00	7,282,520,199.49	5,312,439,030.52	1,970,081,168.97	72.95
	TOTAL	**87,390,242,393.91**	0.00	**87,390,242,393.91**	**83,426,578,307.18**	3,963,664,086.73	**95.46**

NOTE 3

DETAILS OF RECURRENT REVENUE 2025

HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
120101	Taxes	7,952,096,025.07	19,998,400,000.00	0.00	19,998,400,000.00	11,031,152,717.91	(8,967,247,282.09)	55.16
120205	Fine	275,609,232.25	189,813,000.00	0.00	189,813,000.00	365,501,659.29	175,688,659.29	192.56
120204	Fees	183,739,488.16	3,571,956,684.00	0.00	3,571,956,684.00	243,667,772.86	(3,328,288,911.14)	6.82
120201	Licences	31,321,240.00	83,970,000.00	0.00	83,970,000.00	27,512,906.00	(56,457,094.00)	32.77
120207	Earning	258,600,335.85	243,800,000.00	0.00	243,800,000.00	420,629,914.10	176,829,914.10	172.53
120206	Sales	603,400,783.65	1,413,240,000.00	0.00	1,413,240,000.00	981,469,799.58	(431,770,200.42)	69.45
120208	Rent on Gov't Buildings General	194,754,405.00	39,274,000.00	0.00	39,274,000.00	1,935,971,065.59	1,896,697,065.59	4929.40
120209	Rent on Land & Others General	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120212	Interest Earned	1,367,735,655.18	104,400,000.00	0.00	104,400,000.00	2,048,968,292.03	1,944,568,292.03	1962.61
120211	Ivestment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	**10,867,257,165.16**	**25,644,853,684.00**	**0.00**	**25,644,853,684.00**	**17,054,874,127.36**	**(8,589,979,556.64)**	66.50
120210	Repayment General	500,069,873.69	334,400,000.00	0.00	334,400,000.00	1,625,515,016.14	1,291,115,016.14	486.10
	Sub Total	**500,069,873.69**	**334,400,000.00**	**0.00**	**334,400,000.00**	**1,625,515,016.14**	**1,291,115,016.14**	486.10
120213	Re-Imbursement General	500,069,873.69	500,000.00	0.00	500,000.00	0.00	(500,000.00)	0.00
	Sub Total	**500,069,873.69**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**(500,000.00)**	0.00
	Total Revenue	**11,367,327,038.85**	**25,979,753,684.00**	**0.00**	**25,979,753,684.00**	**18,680,389,143.50**	**(7,299,364,540.50)**	**71.90**
	Local Government Revenue	**3,408,397,831.46**				**4,942,176,855.61**		
	TOTAL REVENUE FOR THE YEAR	**14,775,724,870.31**				**23,622,565,999.11**		

NOTE TO IGR

SUMMARY OF RECURRENT REVENUE BY MDAs

CODE	MINISTRY DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	₦
022000100100	MINISTRY OF FINANCE	500,069,873.69	1,113,100,000.00	0.00	1,113,100,000.00	2,048,974,502.03	(935,874,502.03)
022000800100	BOARD OF INTERNAL REVENUE	9,382,045,502.56	2,974,150,000.00	0.00	2,974,150,000.00	12,751,807,288.31	(9,777,657,288.31)
031801100100	JUDICIARY SERVICES COMMISSION	13,900,353.00	43,550,000.00	0.00	43,550,000.00	68,715,450.00	(25,165,450.00)
021500100100	MINISTRY OF AGRICULTURE	8,773,000.00	52,865,060.00	0.00	52,865,060.00	4,309,500.00	48,555,560.00
025300100100	MINISTRY OF LANDS & HOUSING	699,993,973.64	30,600,000.00	0.00	30,600,000.00	993,186,775.00	(962,586,775.00)
025301000100	HOUSING CORPORATION	0.00	0.00	0.00	0.00	1,418,243.03	(1,418,243.03)
022205300100	BIRNIN KEBBI CENTRAL MARKET	11,325,523.00	18,024,000.00	0.00	18,024,000.00	10,891,452.00	7,132,548.00
025305300100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	20,838,500.00	31,500,000.00	0.00	31,500,000.00	22,964,000.86	8,535,999.14
051900100100	MINISTRY OF HIGHER EDUCATION	205,000.00	1,850,000.00	0.00	1,850,000.00	1,200,000.00	650,000.00
052110600100	SCHOOL OF HEALTH TECHNOLOGY JEGA	9,251,000.00	10,500,000.00	0.00	10,500,000.00	9,984,012.87	515,987.13
051701900100	COLLEGE OF EDUCATION ARGUNGU	25,112,700.00	5,000,000.00	0.00	5,000,000.00	26,918,000.00	(21,918,000.00)
051702800100	SCHOOL OF BASIC EDUCATION YAURI	716,000.00	21,664,000.00	0.00	21,664,000.00	2,648,000.00	19,016,000.00
051700100100	MINISTRY OF BASIC EDUCATION	7,555,708.00	22,500,000.00	0.00	22,500,000.00	3,162,321.00	19,337,679.00
022200100100	MINISTRY OF COMMERCE & INDUSTRY	4,680,000.00	8,000,000.00	0.00	8,000,000.00	6,146,000.00	1,854,000.00
022200100100	HOTEL & TOURISM	5,799,000.00	38,000,000.00	0.00	38,000,000.00	26,844,500.00	11,155,500.00
053500100100	MINISTRY OF ENVIRONMENT	20,175,520.00	1,011,520,000.00	0.00	1,011,520,000.00	104,103,206.80	907,416,793.20
053501600100	KESEPA	0.00	0.00	0.00	0.00	243,000.00	(243,000.00)
025200100100	MINISTRY OF WATER RESOURCES	8,918,228.00	12,620,000.00	0.00	12,620,000.00	4,621,400.00	7,998,600.00
025200200100	KEBBI STATE WATER BOARD	196,818,574.63	339,236,787.00	0.00	339,236,787.00	234,091,201.00	105,145,586.00
052100100100	MINISTRY OF HEALTH	17,911,540.00	0.00	0.00	0.00	38,646,577.36	(38,646,577.36)
052102600100	SIR YAHAYA HOSPITAL	900,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00
052110200100	GENERAL HOSPITALS	4,567,550.00	70,000,000.00	0.00	70,000,000.00	5,991,874.95	64,008,125.05
012300100100	MINISTRY OF INFORMATION	404,000.00	0.00	0.00	0.00	0.00	-
012300400100	KEBBI RADIO	1,280,000.00	7,000,000.00	0.00	7,000,000.00	1,424,000.00	5,576,000.00
012300300100	KEBBI TV	1,859,250.00	3,000,000.00	0.00	3,000,000.00	1,707,000.00	1,293,000.00
014000100100	OFFICE OF THE AUDITOR GENERAL	121,068,045.26	0.00	0.00	0.00	115,956,363.39	(115,956,363.39)
023400100100	MINISTRY OF WORKS	3,501,000.00	364,700,000.00	0.00	364,700,000.00	119,155,102.49	245,544,897.51
023400500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT	4,625,300.00	14,360,000.00	0.00	14,360,000.00	12,451,600.00	1,908,400.00
022200100100	KEBBI INVESTMENT COMPANY	0.00	0.00	0.00	0.00	0.00	-
021600100100	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	2,627,556.31	43,690,000.00	0.00	43,690,000.00	5,683,200.00	38,006,800.00
051702100100	KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY ALIERO	36,057,150.00	285,330,000.00	0.00	285,330,000.00	700,000.00	284,630,000.00
051701800100	STATE POLYTECHNIC DAKIN GARI	1,446,900.00	6,500,000.00	0.00	6,500,000.00	3,000,000.00	3,500,000.00
052110400100	SCHOOL OF NURSING	19,021,500.00	0.00	0.00	0.00	16,752,900.00	(16,752,900.00)
055100100100	MINITSRY OF WOMEN AFFAIRS	1,087,500.00	5,100,000.00	0.00	5,100,000.00	2,810,000.00	2,290,000.00
022000100100	BOARD OF SURVEY	4,654,269.29	15,000,000.00	0.00	15,000,000.00	25,845,000.00	(10,845,000.00)
011101300100	TENDERS BOARD	7,088,000.00	0.00	0.00	0.00	1,544,700.00	(1,544,700.00)
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)	45,000,000.00	0.00	0.00	0.00	0.00	0.00
011104000100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	0.00	0.00	0.00	0.00	0.00	0.00
051702700100	ABDULLAHI FODIO ISLAMIC CENTRE.	41,090,000.00	50,000,000.00	0.00	50,000,000.00	64,050,000.00	(14,050,000.00)
	SUBEB	17,648,959.47	0.00	0.00	0.00	33,649,466.41	(33,649,466.41)
	SCHOLARSHIP BOARD	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00
	KEBBI GOEGRAPHYCAL INFORMATION SYSTEM (KEBGIS)	0.00	1,480,000,000.00	0.00	1,480,000,000.00	624,379,307.00	855,620,693.00
	MINISTRY OF SOLID MINIRALS AND DEVELOPMENT	119,310,062.00	0.00	0.00	0.00	1,284,413,199.00	(1,284,413,199.00)
	TOTAL	**11,367,327,038.85**	**6,607,359,847.00**	**0.00**	**6,607,359,847.00**	**18,680,389,143.50**	**(12,073,029,296.50)**
	LOCAL GOVERNMENT REVENUE	**3,408,397,831.46**				**4,942,176,855.61**	
	TOTAL REVENUE FOR THE YEAR	**14,775,724,870.31**				**23,622,565,999.11**	

NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY OF FINANCE

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021210	Interest on Deposit	0.00	104,000,000.00	0.00	104,000,000.00
12021005	Repayment on Housing Loan	45,213.30	200,000,000.00	6,210.00	199,993,790.00
12021004	Repayment on Car Refublishing	91,678.00	20,000,000.00	91,674.00	19,908,326.00
12021014	Repayment of Car Loan	39,389,448.81	40,000,000.00	26,007,577.99	13,992,422.01
10020806	Rec. of House Rent Pub. Off. Holders	0.00	5,000,000.00	0.00	5,000,000.00
12021010	Repayment of Motorcycle Loan	0.00	0.00	0.00	0.00
12021008	Refund of Over Payment	483.00	0.00	0.00	0.00
12021009	Repayment of Furniture Loan	0.00	10,000,000.00	0.00	10,000,000.00
12021010	Repayment of Loans Advance to MDAs	0.00	100,000.00	0.00	100,000.00
10020806	Economic Dev. Charges	290,186,054.07	200,000,000.00	283,568,082.44	(83,568,082.44)
	Reimbursement in Respect of Pension	0.00	10,000,000.00	0.00	10,000,000.00
	With Holding Tax (WHT)	0.00	0.00	19,807,166.82	0.00
	Social Security Funds	170,356,996.51	24,000,000.00	200,231,978.91	(176,231,978.91)
	Contract Agreement	0.00	500,000,000.00	758,069,855.97	(258,069,855.97)
	Infrastructure Maintenance Levy	0.00	0.00	252,867,218.42	(252,867,218.42)
	Education Tax Fund	0.00	0.00	508,324,737.48	(508,324,737.48)
	TOTAL	**500,069,873.69**	**1,113,100,000.00**	**2,048,974,502.03**	**(935,874,502.03)**

BOARD OF INTERNAL REVENUE

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
12010005	Pay as you Earn	7,268,317,662.80	7,000,000.00	9,120,614,171.54	(9,113,614,171.54)	130,294.49
12010002	Direct Assessment	1,212,846,531.49	1,200,000,000.00	1,205,618,556.27	(5,618,556.27)	100.47
12010119	Entertaiment Tax	1,150,000.00	1,000,000.00	361,500.00	638,500.00	36.15
12010118	Development Levy	48,302,000.00	60,000,000.00	64,909,790.00	(4,909,790.00)	108.18
12010011	Tax on Dividends	1,345,000.00	100,000.00	527,000.00	(427,000.00)	527.00
12021007	Refund of Compensation	403,000.00	300,000.00	245,000.00	55,000.00	81.67
12020817	National Plate No. BIR	10,700,000.00	10,000,000.00	8,778,000.00	1,222,000.00	0.00
12020642	Motor Vehicle Registration	11,914,404.00	4,000,000.00	4,426,620.00	(426,620.00)	110.67
12020643	Certificate of Road Worthness	6,776,500.00	6,000,000.00	7,320,500.00	(1,320,500.00)	122.01
12020644	Misc. Traffic Regulation	242,500.00	500,000.00	1,627,500.00	(1,127,500.00)	325.50
12020645	Stamp Duty	6,255,951.87	50,000,000.00	16,290,000.00	33,710,000.00	32.58
12020646	Hackney Carriage Permit	5,782,250.00	4,200,000.00	5,439,500.00	(1,239,500.00)	129.51
12020132	Motor Vehicle License	20,341,990.00	20,000,000.00	19,806,501.00	193,499.00	99.03
12020133	Diriver Licence & L/Permit	3,382,750.00	8,000,000.00	819,425.00	7,180,575.00	10.24
12020720	Sales of NDL Forms National Driving License	68,800.00	50,000.00	145,200.00	(95,200.00)	290.40
12020687	Sales of Vehicle Registration Book	3,234,500.00	2,500,000.00	2,647,450.00	(147,450.00)	105.90
12010124	Tin Office	0.00	0.00	0.00	0.00	0.00
12010120	Miscellanious	242,205,865.23	40,000,000.00	1,152,191,374.40	(1,112,191,374.40)	2,880.48
12020642	Heavy Duty	1,566,000.00	2,000,000.00	1,657,500.00	342,500.00	82.88
12020642	Transfer of Ownership	62,500.00	2,000,000.00	464,000.00	1,536,000.00	23.20
	Conductors Badge	3,110,500.00	2,500,000.00	3,616,000.00	(1,116,000.00)	144.64
	Roof Rack Permit	2,042,500.00	1,500,000.00	2,582,000.00	(1,082,000.00)	172.13
	Side Sticker	2,228,000.00	2,000,000.00	2,089,500.00	(89,500.00)	104.48
	Economic Development Levy	0.00	0.00	0.00	0.00	0.00
12010115	Tax Audit Recovery	447,590,247.00	1,500,000,000.00	833,131,246.80	666,868,753.20	0.00

	Contract Agreement	80,976,050.17	50,000,000.00	293,369,953.30	(243,369,953.30)	586.74
	Inter State Sticker	1,200,000.00	500,000.00	3,129,000.00	(2,629,000.00)	0.00
	TOTAL	**9,382,045,502.56**	**2,974,150,000.00**	**12,751,807,288.31**	**(9,777,657,288.31)**	428.75

JUDICIARY					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020455	Court Fees (High Court)	137,500.00	17,500,000.00	4,600,000.00	12,900,000.00
12020502	Court Fines (High Court)	414,500.00	7,000,000.00	5,750,000.00	1,250,000.00
12020436	Probate Fees	0.00	0.00	1,304,000.00	0.00
12020457	Court Fees Magistrate Court	168,000.00	0.00	4,080,000.00	(4,080,000.00)
12020501	Court Fines Magistrate Court	5,594,500.00	0.00	11,270,000.00	(11,270,000.00)
12020458	Court Fees Area Court	3,658,750.00	8,600,000.00	8,881,000.00	(281,000.00)
12020503	Court Fines Area Court	2,300,000.00	7,000,000.00	16,633,000.00	(9,633,000.00)
12020504	Court Fines Mobile Court	0.00	0.00	2,367,000.00	(2,367,000.00)
12020503	Court Fines Rent Tribunal	0.00	0.00	865,450.00	0.00
12020460	Appeal Fees High Court	0.00	0.00	1,470,000.00	(1,470,000.00)
12020401	Appeal Fines Sharia Court	371,603.00	0.00	1,004,500.00	(1,004,500.00)
12020812	Next of Kin High Court	0.00	0.00	0.00	0.00
12020506	Penalties Charges	0.00	0.00	0.00	0.00
12020401	Court Fees Marriage High Court	0.00	0.00	0.00	0.00
12020401	Court Fee	0.00	0.00	0.00	0.00
12020401	Apeal fees Sharia Court	0.00	0.00	0.00	0.00
12020640	Affidavit & Declariation High Court	0.00	0.00	6,826,000.00	0.00
12020641	Affidavit & Declariation Sharia Court	0.00	0.00	345,500.00	(345,500.00)
12020418	Issue of Certificate of Divorce (Sharia Court)	222,500.00	600,000.00	1,664,000.00	(1,064,000.00)
12020422	Issue of Certificate of Divorce (High Court)		600,000.00	1,655,000.00	(1,055,000.00)
12020819	Upper Sharia Court Divorce	66,000.00	600,000.00	0.00	600,000.00
12020814	Upper Sharia Court Fees	280,000.00	0.00	0.00	0.00
12020814	Upper Sharia Court Fines	658,000.00	0.00	0.00	0.00
12020811	Next of Kin Sharia Court	0.00	0.00	0.00	0.00
12020812	Next of Kin High Court	0.00	0.00	0.00	0.00
12020401	Notice of Appeal	0.00	1,650,000.00	0.00	0.00
	Marriage Certificate	29,000.00	0.00	0.00	0.00
	Right of Occupancy	0.00	0.00	0.00	0.00
	TOTAL	**13,900,353.00**	**43,550,000.00**	**68,715,450.00**	**(25,165,450.00)**

MINISTRY OF AGRICULTURE					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020722	Produce Sales Tax	7,517,000.00		3,409,500.00	(3,409,500.00)
12020722	Tractor Hiring Services	0.00	20,000,000.00	0.00	20,000,000.00
12020450	Inspection and Grading Fees	556,000.00	1,000,000.00	0.00	1,000,000.00
12021301	Contr.of Cotton Market reimbursement	0.00	0.00	0.00	0.00
12020652	Irrigation Fees	0.00	20,000,000.00	0.00	20,000,000.00
12020122	Produce Buyers License	0.00	500,000.00	0.00	500,000.00
	Hide and Skin Buyers	0.00	0.00	0.00	0.00
12020683	Sales of Fertilizer	0.00	0.00	0.00	0.00
12020678	Sales of Tractor to Local Govt.	0.00	0.00	0.00	0.00
12020684	Water Pump Recovery (KARDA)	0.00	0.00	0.00	0.00
12021010	Farmers Credit Sch. T/Loan Recovery	0.00	0.00	0.00	0.00
12021305	Reimbursement from Sales fo Grains	0.00	0.00	0.00	0.00
12020809	Land Lease	0.00	0.00	0.00	0.00

12020666	Sales of Fruit an Vegetables	0.00	0.00	0.00	0.00
12020427	Tender Processing Fees	0.00	0.00	0.00	0.00
12020708	Earning from KASCOM	0.00	0.00	0.00	0.00
12021301	Cotton Seed dist. Reimbursement	0.00	0.00	0.00	0.00
12020701	Control Pest Consultants	0.00	0.00	0.00	0.00
12020808	Rent of Produce Stores & Dumps	0.00	0.00	0.00	0.00
12020447	Land and Clearing Operation	0.00	0.00	0.00	0.00
12020686	People Empowerment Project	0.00	0.00	0.00	0.00
12020427	Contract Processing	700,000.00	5,675,030.00	500,000.00	5,175,030.00
	Contract Registration	0.00	5,690,030.00	400,000.00	5,290,030.00
	TOTAL	**8,773,000.00**	**52,865,060.00**	**4,309,500.00**	**43,265,530.00**

MINISTRY OF LANDS AND HOUSING					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020466	Document Reg. Fees	714,060.00	0.00	0.00	0.00
12020647	Consent Fees	720,000.00	0.00	0.00	0.00
12020447	Land Application Fees	2,067,000.00	5,000,000.00	2,480,800.00	2,519,200.00
12020681	Sales of Houses (State Wide)	675,607,570.64	0.00	934,730,626.00	(934,730,626.00)
12020912	Ground Rent	14,849,543.00	0.00	15,565,484.00	(15,565,484.00)
12020462	Plan Permission	2,823,300.00	2,500,000.00	1,294,000.00	1,206,000.00
12020716	Dev. Charges of Approve Plans	1,873,500.00	17,400,000.00	39,115,865.00	(21,715,865.00)
12020462	Building Permission	0.00	0.00	0.00	0.00
12020476	Right of Occupancy	0.00	0.00	0.00	0.00
12020477	Certificate of Os	0.00	0.00	0.00	0.00
12020647	Consent Fees Non-Refundable	0.00	0.00	0.00	0.00
	Survey Fees	0.00	0.00	0.00	0.00
	Contract Agreement	1,339,000.00	4,000,000.00	0.00	4,000,000.00
	Contract Registration	0.00	1,000,000.00	0.00	1,000,000.00
	Contract Processing	0.00	700,000.00	0.00	700,000.00
	TOTAL	**699,993,973.64**	**30,600,000.00**	**993,186,775.00**	(962,586,775.00)

MINISTRY OF LANDS AND HOUSING (Housing Corporation)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020680	Sales of Houses (GRA) Owners Occp.	0.00	0.00	1,418,243.03	(1,418,243.03)
12020801	Rent of Govt. Staff Quarters	0.00	0.00	0.00	0.00
12020471	Rent Office & Govt. Quarter Owner Occp.	0.00	0.00	0.00	0.00
12020478	Recertification Charges	0.00	0.00	0.00	0.00
12020913	Owners Occupier (Housing Corporation)	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**1,418,243.03**	**(1,418,243.03)**

MINISTRY OF LANDS AND HOUSING (Central Market)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**

12020655	Gate Fees	2,374,473.00	3,500,000.00	2,530,052.00	969,948.00
12020907	Rent on Market Shops	8,353,050.00	12,024,000.00	8,091,400.00	3,932,600.00
12020716	Development Charges (BKCM)	598,000.00	2,000,000.00	270,000.00	1,730,000.00
	Application Fees	0.00	500,000.00	0.00	500,000.00
	TOTAL	**11,325,523.00**	**18,024,000.00**	**10,891,452.00**	**7,132,548.00**

MINISTRY OF LANDS AND HOUSING (Kebbi Urban Development Authority (KUDA)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020464	Building Permit (KUDA)	10,791,000.00	15,000,000.00	6,410,000.00	8,590,000.00
12020908	Rent on KUDA Shops	1,750,000.00	2,000,000.00	1,380,000.00	620,000.00
12020436	Sign Board (Bill Board)	6,888,000.00	7,000,000.00	10,970,000.00	(3,970,000.00)
12020911	Ground Rent (KUDA)	0.00	2,000,000.00	0.00	2,000,000.00
12020661	Sewage Evacuation Service	0.00	0.00	0.00	0.00
12020423	Sanitation Fees	1,409,500.00	3,000,000.00	1,161,000.00	1,839,000.00
12020506	Penalties	0.00	2,500,000.00	0.00	2,500,000.00
12020914	MTN Mass	0.00	0.00	0.00	0.00
	Fibre Optics Cable	0.00	0.00	0.00	0.00
	Contract Agreement	0.00	0.00	2,543,000.86	(2,543,000.86)
	Contract Registration	0.00	0.00	250,000.00	(250,000.00)
	Contract Processing	0.00	0.00	250,000.00	(250,000.00)
	TOTAL	**20,838,500.00**	**31,500,000.00**	**22,964,000.86**	**8,535,999.14**

MINISTRY FOR HIGHER EDUCATION					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020476	Contract Registration	0.00	0.00	0.00	0.00
12020475	Contract Processing	0.00	0.00	0.00	0.00
12020475	Reg. of Private Tertiary Institutions	205,000.00	1,850,000.00	1,200,000.00	650,000.00
	KBSIEC	0.00	0.00	0.00	0.00
	TOTAL	**205,000.00**	**1,850,000.00**	**1,200,000.00**	**650,000.00**

SCHOOL OF HEALTH TECHNOLOGY , JEGA					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020631	Student Registration Fees	8,346,000.00	0.00	9,054,012.87	(9,054,012.87)
12020623	Sales of Admission Forms	905,000.00	10,500,000.00	930,000.00	9,570,000.00
	TOTAL	**9,251,000.00**	**10,500,000.00**	**9,984,012.87**	**515,987.13**

COLLEGE OF EDUCATION ARGUNGU (COE)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020633	Student Registration Fees	24,934,900.00	0.00	20,868,000.00	(20,868,000.00)

12020619	Sales of Admission Forms	57,800.00	0.00	5,500,000.00	(5,500,000.00)
12020732	Hostel Accomodation	120,000.00	5,000,000.00	550,000.00	4,450,000.00
12020815	Exams Card (COE Argungu)	0.00	0.00	0.00	0.00
12020915	Shops	0.00	0.00	0.00	0.00
	TOTAL	**25,112,700.00**	**5,000,000.00**	**26,918,000.00**	**(21,918,000.00)**

SCHOOL OF BASIC STUDIES , YAURI					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020634	Student Registration Fees	120,000.00	20,580,000.00	2,180,000.00	18,400,000.00
12020620	Sales of Admission Forms	596,000.00	1,084,000.00	468,000.00	616,000.00
	TOTAL	**716,000.00**	**21,664,000.00**	**2,648,000.00**	**19,016,000.00**

MINISTRY OF BASIC EDUCATION					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020638	Registration and Renewal of Contract	4,114,000.00	0.00	1,822,000.00	(1,822,000.00)
12020476	Contract Processing Fees	170,000.00	2,500,000.00	0.00	2,500,000.00
12020475	Registration of private Schools	22,000.00	0.00	0.00	0.00
12020421	Contract Agreement	3,249,708.00	20,000,000.00	1,340,321.00	18,659,679.00
	TOTAL	**7,555,708.00**	**22,500,000.00**	**3,162,321.00**	**19,337,679.00**

MINISTRY OF COMMERCE & INDUSTRY					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020110	Registration of Business Premises	3,662,000.00	6,000,000.00	4,049,000.00	1,951,000.00
12020658	Registration of Cooperate Society	1,018,000.00	2,000,000.00	2,097,000.00	(97,000.00)
12020728	ZINARI Hotels Earnings	0.00	0.00	0.00	0.00
12020807	Abuja Hotels (Lease Rental)	0.00	0.00	0.00	0.00
12020729	Argungu Fishing Festival Earnings	0.00	0.00	0.00	0.00
12020694	Trade Fair Gate Fees	0.00	0.00	0.00	0.00
12020143	Reg. of trade Fair Materials	0.00	0.00	0.00	0.00
12020801	Rent on Government Properties	0.00	0.00	0.00	0.00
12020710	Catering Rest House Argungu	0.00	0.00	0.00	0.00
	Golongo Query Codus	0.00	0.00	0.00	0.00
	TOTAL	**4,680,000.00**	**8,000,000.00**	**6,146,000.00**	**1,854,000.00**

MINISTRY OF COMMERCE (Hotel & Tourism)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020710	Catering Rest House	5,799,000.00	38,000,000.00	26,844,500.00	11,155,500.00
12020807	Abuja Hotels (Lease Rental)	0.00	0.00	0.00	0.00
	TOTAL	**5,799,000.00**	**38,000,000.00**	**26,844,500.00**	**11,155,500.00**

MINISTRY OF ENVIRONMENT					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12010122	Solid Minerals Exploration Tax	2,950,520.00	0.00	0.00	0.00
12021013	Comp. on Environment Sanitation	2,320,000.00	5,000,000.00	150,000.00	4,850,000.00
12021012	Comp.on tress & eco. Tree	140,000.00	160,000.00	0.00	160,000.00
12020137	Mining Quarry/Borr. Permit	0.00	0.00	0.00	0.00

12020664	Sale of Seeds from Nurs.	0.00	0.00	0.00	0.00
12020689	Sales of Forestry Products.	4,215,000.00	5,000,000.00	4,331,500.00	668,500.00
12010121	Solid Minerals Buying & Selling Centres	0.00	0.00	0.00	0.00
12010117	Haulage Tax	0.00	0.00	0.00	0.00
12021012	Compensation on trees and Eco. Trees	0.00	0.00	0.00	0.00
12020666	Sales of Fruit & Vegetables	0.00	0.00	0.00	0.00
12020673	Tueguya Farming	10,550,000.00	1,000,000,000.00	97,921,706.80	902,078,293.20
12020723	Banking Industry	0.00	0.00	0.00	0.00
12029721	Commercial Public Toilets	0.00	0.00	0.00	0.00
12021013	Compensation on Environment Deg.	0.00	0.00	0.00	0.00
12020301	Royalties Permission	0.00	0.00	0.00	0.00
12020478	Food Sanitation	0.00	0.00	1,400,000.00	0.00
12020468	Offences (Env.) Sanitation	0.00	360,000.00	300,000.00	60,000.00
	Royalties (Env.)	0.00	1,000,000.00	0.00	1,000,000.00
12020431	Environmental Inpat Ass.	0.00	0.00	0.00	0.00
12020470	Service Charges	0.00	0.00	0.00	0.00
12020506	Penalties Charges	0.00	0.00	0.00	0.00
	TOTAL	**20,175,520.00**	**1,011,520,000.00**	**104,103,206.80**	**907,416,793.20**

MINISTRY OF ENVIRONMENT (KESEPA)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020719	Pure Water Industry	0.00	0.00	0.00	0.00
12020509	Resturants	0.00	0.00	0.00	0.00
12020727	Earning from KESEPA	0.00	0.00	243,000.00	(243,000.00)
	TOTAL	**0.00**	**0.00**	**243,000.00**	**(243,000.00)**

MINISTRY OF WATER RESOURCES					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
1220660	Contract Agreement	8,688,228.00	7,120,000.00	4,481,400.00	2,638,600.00
12020476	Contract Processing	230,000.00	3,000,000.00	140,000.00	2,860,000.00
12020726	EIA/Tree Fees	0.00	2,500,000.00	0.00	2,500,000.00
	TOTAL	**8,918,228.00**	**12,620,000.00**	**4,621,400.00**	**7,998,600.00**

MINISTRY OF WATER RESOURCES (Water Board)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020656	Water Rate (Civil Servants)	196,818,574.63	339,236,787.00	234,091,201.00	105,145,586.00
12020695	Institutions (private)	0.00	0.00	0.00	0.00
12020697	Schools/Colleges	0.00	0.00	0.00	0.00
12020698	Universities	0.00	0.00	0.00	0.00
	TOTAL	**196,818,574.63**	**339,236,787.00**	**234,091,201.00**	**105,145,586.00**

MINISTRY OF HEALTH

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020136	Inoculation fees for Intended Pilgrimes	0.00	0.00	0.00	0.00
12020475	Health Facilities/Reg. Private Clinic	0.00	0.00	0.00	0.00
12020475	Contract Reg.	0.00	0.00	400,000.00	(400,000.00)
12020424	Contract Processing	9,003,540.00	5,000,000.00	500,000.00	4,500,000.00
12020724	Supply of T. Materials	0.00	5,000,000.00	0.00	5,000,000.00
12020724	Reg. of Pharmacist/Medical Store	200,000.00	10,000,000.00	104,000.00	9,896,000.00
12020699	Boarding Fees Sch. Of Nursing/Health Tech	0.00	0.00	0.00	0.00
12020441	Chemical Lab Analysis Fees	0.00	5,000,000.00	0.00	5,000,000.00
12020136	Reg. of Private Clinics	0.00	25,000,000.00	0.00	25,000,000.00
12022044	Laboratory Fees	0.00	0.00	0.00	0.00
12020140	Medical Licenses	8,708,000.00	10,000,000.00	2,109,000.00	7,891,000.00
	Economic Development Charges	0.00	0.00	3,948,175.26	(3,948,175.26)
	Infrastructuren M. Levy	0.00	0.00	3,948,175.26	(3,948,175.26)
	Contract Agreement	0.00	0.00	19,740,876.32	(19,740,876.32)
	Education Trust Fund	0.00	0.00	7,896,350.52	(7,896,350.52)
	TOTAL	**17,911,540.00**	**60,000,000.00**	**38,646,577.36**	**21,353,422.64**

MINISTRY OF HEALTH (SYMH)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020707	Hospital Sales (SYMH)	900,000.00	3,000,000.00	0.00	3,000,000.00
	TOTAL	**900,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**

MINISTRY OF HEALTH (General Hospitals)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020725	General Hospital Argungu	120,350.00			-
12020725	General Hospital Yauri	230,000.00			-
12020725	General Hospital Kamba	280,000.00			-
12020725	General Hospital Warrah	190,000.00			-
12020725	General Hospital Kangiwa	189,000.00			-
12020725	General Hospital Bunza	130,000.00			-
12020725	General Hospital Augie	125,000.00			-
12020725	General Hospital Mahuta	135,000.00			-
12020725	Kebbi Medical Centre Kalgo	310,000.00			-
12020725	General Hospital Senchi	74,000.00			-
12020725	General Hospital Bagudo	264,000.00			-
12020725	General Hospital Gwandu	240,000.00			-
12020725	General Hospital Illo	150,000.00			-
12020725	General Hospital Jega	125,000.00			-
12020725	General Hospital Kaoje	80,000.00			-
12020725	General Hospital Maiyama	187,000.00			-
12020725	General Hospital Ribah	150,000.00			-
12020725	General Hospital Shanga	100,000.00			-
12020725	General Hospital Bena	90,000.00			-
12020725	General Hospital Wasagu	103,000.00			-
12020725	General Hospital Zauro	80,000.00			-
12020725	General Hospital Kambaza	165,000.00			-
12020725	General Hospital Zuru	475,200.00			-
12020725	Hafsat Eye Clinic	0.00			0.00
12020725	General Hospital Aliero	150,000.00			-
12020725	General Hospital Koko	160,000.00			-

12020725	General Hospital Dirin Daji	80,000.00			-
12020725	General Hospital Suru	50,000.00			-
12020725	General Hospital Dakin Gari	135,000.00			-
	TOTAL	**4,567,550.00**	**70,000,000.00**	**5,991,874.95**	**64,008,125.05**

MINISTRY OF INFORMATION

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Sales of Application Designs	0.00	0.00	0.00	0.00
	Ministry of Youth & Sport	0.00	0.00	0.00	0.00
	Rent on Chairs	0.00	0.00	0.00	0.00
12020638	Reg. & Renewal of Youth C.	404,000.00	0.00	0.00	0.00
	TOTAL	**404,000.00**	**0.00**	**0.00**	**0.00**

MINISTRY OF INFORMATION (Kebbi Radio)

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020628	Radio Advertisement	1,280,000.00	7,000,000.00	1,424,000.00	5,576,000.00
	TOTAL	**1,280,000.00**	**7,000,000.00**	**1,424,000.00**	**5,576,000.00**

MINISTRY OF INFORMATION (Kebbi Television)

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020629	TV Consultant				-
12020629	Commercial Advertisment/TV	1,859,250.00	3,000,000.00	1,647,000.00	1,353,000.00
12020629	Entertaiment Centre	0.00	0.00	60,000.00	(60,000.00)
	TOTAL	**1,859,250.00**	**3,000,000.00**	**1,707,000.00**	**1,293,000.00**

MINISTRY OF INFORMATION (Printing Press)

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020637	Printing Press	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**

OFFICE OF THE AUDITOR GENERAL

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021302	Audit Supervision Fee	0.00	0.00	0.00	0.00
12021015	Salaries and Allowance Refund	121,068,045.26	0.00	115,956,363.39	(115,956,363.39)
	TOTAL	**121,068,045.26**	**0.00**	**115,956,363.39**	**(115,956,363.39)**

MINISTRY OF WORKS

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020474	Speed Boat Transportation Fees & Canoe	0.00	5,000,000.00	0.00	5,000,000.00
12020428	Fire Prevension Fees	580,000.00		955,000.00	(955,000.00)
12020475	Contract Registration	950,000.00	5,000,000.00	700,000.00	4,300,000.00
12020476	Contract Processing	850,000.00	4,500,000.00	600,000.00	3,900,000.00
12020660	Contract Agreement	0.00	300,000,000.00	114,202,380.07	185,797,619.93

12020142	Driving School	17,500.00	0.00	47,500.00	(47,500.00)
12020713	Hire of Government Vehicle	0.00	50,000,000.00	940,000.00	49,060,000.00
12020407	Ferry Services (Service Charge)	0.00	0.00	0.00	0.00
12020643	Road Worthness Certificate	0.00	0.00	0.00	0.00
12020133	Driver License	0.00	0.00	0.00	0.00
12020504	Court Fine (Moble)	0.00	0.00	0.00	0.00
12020644	Works School	0.00	0.00	0.00	0.00
12020720	National Drivers Licenses	0.00	0.00	0.00	0.00
12020713	Hire of Government Vehicle	0.00	0.00	0.00	0.00
	Economic Development Charges	1,101,000.00	0.00	1,710,222.42	(1,710,222.42)
	Trade Test	2,500.00	200,000.00	0.00	200,000.00
	TOTAL	**3,501,000.00**	**364,700,000.00**	**119,155,102.49**	**245,544,897.51**

MINISTRY OF WORKS & TRANSPORT (Airport)

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020716	Development Charges (Air Craft Landing Fees)	1,300,000.00	3,000,000.00	3,570,000.00	(570,000.00)
12020470	Passengers Service Charge	2,000,000.00	2,500,000.00	5,480,000.00	(2,980,000.00)
12020714	Birnin Kebbi Airport	0.00	0.00	0.00	0.00
12020500	Fine	0.00	0.00	0.00	0.00
12020694	Gate fee	625,300.00	1,740,000.00	1,201,600.00	538,400.00
	Extension of time	700,000.00	7,120,000.00	2,200,000.00	4,920,000.00
	Trolly	0.00	0.00	0.00	0.00
	TOTAL	**4,625,300.00**	**14,360,000.00**	**12,451,600.00**	**1,908,400.00**

KEBBI STATE INVESTMENT COMPANY

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Interest on Investment	0.00	0.00	0.00	0.00
12020602	Sales of Shares	0.00	0.00	0.00	0.00
	Board of Directors fees	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**

MINISTRY OF ANIMAL HEALTH AN HUSBANDRY

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020692	Poultry Vaccine Fees	0.00	100,000.00	0.00	100,000.00
12020123	Hide and Skin Buyers Licenses	0.00	1,000,000.00	0.00	1,000,000.00
12020119	Fishing Permit Licenses	0.00	10,000,000.00	741,000.00	9,259,000.00
12020670	Sales of Livestock from Ranches	0.00	500,000.00	0.00	500,000.00
12020671	Sales of Suplimentary Feeds	0.00	0.00	0.00	0.00
12020675	Sales of Milk Coco	0.00	90,000.00	0.00	90,000.00
12020695	Sales of Fish/Fingerlings	0.00	0.00	0.00	0.00
12020648	Trade Cattile Fees	0.00	5,000,000.00	0.00	5,000,000.00
12020676	Sales of Animal Feeds	0.00	0.00	0.00	0.00
	Uploading Fees	0.00	0.00	0.00	0.00
	LIBC Bulasa	0.00	0.00	0.00	0.00
	Contract Processing	0.00	1,000,000.00	100,000.00	900,000.00
	Contract Agreement	108,056.31	1,000,000.00	965,000.00	35,000.00

	Clinical Services	2,519,500.00	25,000,000.00	3,877,200.00	21,122,800.00
	TOTAL	**2,627,556.31**	**43,690,000.00**	**5,683,200.00**	**38,006,800.00**

MINISTRY FOR HIGHER EDUCATION (University Aliero)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020631	Registration Fees	36,057,150.00	251,500,000.00	0.00	251,500,000.00
12020625	Application Fees	0.00	0.00	0.00	0.00
12020417	Contract Reg. Fees	0.00	0.00	0.00	0.00
12020417	UTME Screening Exercise	0.00	1,000,000.00	0.00	1,000,000.00
12040625	Sales of Remedial Forms	0.00	19,830,000.00	700,000.00	19,130,000.00
12020636	Academic Gown Fees	0.00	1,000,000.00	0.00	1,000,000.00
12040170	Computer Based Test (CBT)	0.00	0.00	0.00	0.00
12040298	Postgraduate Fees	0.00	0.00	0.00	0.00
12020731	Sales of Agreement Forms	0.00	0.00	0.00	0.00
12020625	Sales of Post Graduate Forms	0.00	0.00	0.00	0.00
	Hostel	0.00	12,000,000.00	0.00	12,000,000.00
	TOTAL	**36,057,150.00**	**285,330,000.00**	**700,000.00**	**284,630,000.00**

MINISTRY FOR HIGHER EDUCATION (Polytechnic D/Gari)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020632	Registration Fees (Student Registration)	1,446,900.00	6,500,000.00	3,000,000.00	3,500,000.00
12020622	Application Forms	0.00	0.00	0.00	0.00
	TOTAL	**1,446,900.00**	**6,500,000.00**	**3,000,000.00**	**3,500,000.00**

MINISTRY FOR HIGHER EDUCATION (School of Nursing)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020635	Student Registration Fees	17,334,000.00	0.00	15,029,800.00	(15,029,800.00)
12020634	Application Fees	0.00	0.00	0.00	0.00
12020479	Use of Auditorium	0.00	0.00	0.00	0.00
12020624	Sales of Forms	1,687,500.00	0.00	1,723,100.00	(1,723,100.00)
	TOTAL	**19,021,500.00**	**0.00**	**16,752,900.00**	**16,752,900.00**

MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020726	Decoration	0.00	0.00	0.00	0.00
12020660	Hall	240,000.00	300,000.00	400,000.00	(100,000.00)
12020476	Contract Processing	80,000.00	300,000.00	25,000.00	275,000.00
	Contract Registration	80,000.00	500,000.00	25,000.00	475,000.00
	Contract Agreement	687,500.00	4,000,000.00	2,360,000.00	1,640,000.00
	L.I.B.C. Bulasa	0.00	0.00	0.00	0.00
	TOTAL	**1,087,500.00**	**5,100,000.00**	**2,810,000.00**	**2,290,000.00**

BOARD OF SURVEY					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020138	Auctioner License	0.00	0.00	0.00	0.00
12020662	Sales of Condem Equipments/Materials	4,654,269.29	15,000,000.00	25,845,000.00	(10,845,000.00)
	TOTAL	**4,654,269.29**	**15,000,000.00**	**25,845,000.00**	**(10,845,000.00)**

TENDERS BOARD					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020427	Contract Processing	6,088,000.00	0.00	0.00	0.00
12020475	Registration and Renewal of Contract	0.00	0.00	0.00	0.00
	Contract Agreement	1,000,000.00	0.00	1,544,700.00	(1,544,700.00)
	TOTAL	**7,088,000.00**	**0.00**	**1,544,700.00**	**(1,544,700.00)**

KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12020469	Sales of Condem Equipment	45,000,000.00	0.00	0.00	0.00
	TOTAL	**45,000,000.00**	**0.00**	**0.00**	**0.00**

SUSTAINABLE DEVELOPMENT GOALS (SDGs)					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12010016	Withholding Tax	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**

ABDULLAHI FODIO CENTRE					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
12021211	Sales of Form	0.00	0.00	0.00	0.00
12020637	Registration Fees	41,090,000.00	50,000,000.00	64,050,000.00	(14,050,000.00)
	TOTAL	**41,090,000.00**	**50,000,000.00**	**64,050,000.00**	**(14,050,000.00)**

SUBEB					
CODE	**DETAILS OF REVENUE**	**PREVIOUS YEAR ACTUAL 2024**	**BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**
	Subeb	17,648,959.47	0.00	33,649,466.41	(33,649,466.41)
	TOTAL	**17,648,959.47**	**0.00**	**33,649,466.41**	**(33,649,466.41)**

SCHOLARSHIP BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Scholarship Board	0.00	5,000,000.00	0.00	5,000,000.00
	TOTAL	**0.00**	**5,000,000.00**	**0.00**	**5,000,000.00**

KEBBI GEOGRAPHYCAL INFORMATION SYSTEM (KEBGIS)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010302	PROPERTY TAX	0.00	170,000,000.00	0.00	170,000,000.00
12010306	DEVELOPMENT TAX/LEVY	0.00	350,000,000.00	4,720,250.00	0.00
12020420	DEEDS REGISTRATION FEES	0.00	160,000,000.00	27,423,925.00	0.00
12020520	Land Transactions Fees	0.00	160,000,000.00	64,610,601.00	95,389,399.00
12020521	Search Fees	0.00	160,000,000.00	158,000.00	159,842,000.00
12020656	Re- Grant Charges	0.00	10,000,000.00	10,989,755.00	(989,755.00)
12020655	Late Registration Charges	0.00	150,000,000.00	0.00	0.00
12020657	Other Penal Charges	0.00	150,000,000.00	516,476,776.00	0.00
12020658	Sales of Bills of Entries/Application Forms	0.00	150,000,000.00	0.00	0.00
12020810	Rents and Premium on Allocation	0.00	20,000,000.00	0.00	0.00
	TOTAL	**0.00**	**1,480,000,000.00**	**624,379,307.00**	**424,241,644.00**

MINISTRY OF SOLID MINIRALS DEVELOPMENT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Solid Minirals Expl. Tax	119,310,062.00	5,000,000,000.00	1,284,413,199.00	3,715,586,801.00
	Haulage Tax	0.00	7,000,000.00	0.00	7,000,000.00
	Mining quarry/borrowing	0.00	0.00	0.00	0.00
	Royalties	0.00	0.00	0.00	0.00
	TOTAL	**119,310,062.00**	**5,007,000,000.00**	**1,284,413,199.00**	**3,722,586,801.00**

LOCAL GOVERNMENT REVENUE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2024	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Local Government Revenue	3,408,397,831.46	0.00	4,942,176,855.61	(4,942,176,855.61)
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	TOTAL	**3,408,397,831.46**	**0.00**	**4,942,176,855.61**	**(4,942,176,855.61)**

NOTE 4

OFFICE OF THE ACCOUNTANT GENERAL OTHER FAAC TRANSFERS ELECTRONIC MONEY TRANSFER (EMT)

S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	January	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	341,714,166.03	(4,041,707,715.83)	7.80
2	February	Electronic Money Transfer (EMT)/Augmentation	4,383,421,881.86	0.00	4,383,421,881.86	224,686,496.94	(4,158,735,384.92)	5.13
3	March	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	378,146,413.78	(4,005,275,468.08)	8.63
4	April	Electronic Money Transfer (EMT)	4,383,421,881.89	0.00	4,383,421,881.89	270,982,296.66	(4,112,439,585.23)	6.18
5	May	Non Oil Excess Account/Electronic Money Transfer (EMT)	4,383,421,881.89	0.00	4,383,421,881.89	422,212,460.24	(3,961,209,421.65)	9.63
6	June	Electronic Money Transfer (EMT)	4,383,421,881.89	0.00	4,383,421,881.89	299,547,833.57	(4,083,874,048.32)	6.83
7	July	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	316,584,043.66	(4,066,837,838.20)	7.22
8	August	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	405,371,044.28	(3,978,050,837.58)	9.25
9	September	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	347,767,254.98	(4,035,654,626.88)	7.93
10	October	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	548,957,587.26	(3,834,464,294.60)	12.52
11	November	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	512,234,033.52	(3,871,187,848.34)	11.69
12	December	Electronic Money Transfer (EMT)	4,383,421,881.86	0.00	4,383,421,881.86	425,344,447.20	**(3,958,077,434.66)**	9.70
	TOTAL		**52,601,062,582.41**	**0.00**	**52,601,062,582.41**	**4,493,548,078.12**	**(48,107,514,504.29)**	8.54

A

NOTE 5

DETAILS OF EXCHANGE GAIN

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	2,584,950,973.73	2,584,950,973.73
2	FEBRUARY	0.00	0.00	0.00	0.00	0.00
3	MARCH	0.00	0.00	0.00	0.00	0.00
4	APRIL	0.00	0.00	0.00	184,187,252.78	0.00
5	MAY	0.00	0.00	0.00	528,552,116.14	0.00
6	JUNE	0.00	0.00	0.00	502,704,849.58	502,704,849.58
7	JULY	0.00	0.00	0.00	263,142,262.96	263,142,262.96
8	AUGUST	0.00	0.00	0.00	268,600,533.81	268,600,533.81
9	SEPTEMBER	0.00	0.00	0.00	271,999,506.36	271,999,506.36
10	OCTOBER	0.00	0.00	0.00	0.00	0.00
11	N0VEMBER	0.00	0.00	0.00	0.00	0.00
12	DECEMBER	0.00	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**	**4,604,137,495.36**	**4,604,137,495.36**

NOTE 6

DETAILS OF ECOLOGICAL FUND

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	211,271,328.01	0.00	211,271,328.01	63,819,231.15	(147,452,096.86)
2	FEBRUARY	211,271,328.01	0.00	211,271,328.01	130,771,496.16	0.00
3	MARCH	211,271,328.01	0.00	211,271,328.01	139,391,955.06	0.00
4	APRIL	211,271,328.01	0.00	211,271,328.01	160,788,907.47	0.00
5	MAY	211,271,328.02	0.00	211,271,328.02	164,146,619.60	0.00
6	JUNE	211,271,328.02	0.00	211,271,328.02	149,764,672.97	(61,506,655.05)
7	JULY	211,271,328.01	0.00	211,271,328.01	180,567,678.62	(30,703,649.39)
8	AUGUST	211,271,328.01	0.00	211,271,328.01	233,601,312.93	22,329,984.92
9	SEPTEMBER	211,271,328.01	0.00	211,271,328.01	260,491,616.78	49,220,288.77
10	OCTOBER	211,271,328.01	0.00	211,271,328.01	221,372,167.40	10,100,839.39
11	N0VEMBER	211,271,328.01	0.00	211,271,328.01	247,635,077.08	36,363,749.07
12	DECEMBER	211,271,328.01	0.00	211,271,328.01	254,354,477.45	43,083,149.44
	TOTAL	**2,535,255,936.14**	**0.00**	**2,535,255,936.14**	**2,206,705,212.67**	**(328,550,723.47)**

A

NOTE 7

DETAILS OF EXCHANGE FOREX EQUALIZATION

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
2	FEBRUARY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
3	MARCH	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
4	APRIL	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
5	MAY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
6	JUNE	233,879,628.37	0.00	233,879,628.37	0.00	(233,879,628.37)
7	JULY	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
8	AUGUST	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
9	SEPTEMBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
10	OCTOBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
11	N0VEMBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
12	DECEMBER	233,879,628.33	0.00	233,879,628.33	0.00	(233,879,628.33)
	TOTAL	**2,806,555,540.00**	**0.00**	**2,806,555,540.00**	**0.00**	(2,806,555,540.00)

A

NOTE 8

DETAILS OF SOLID MINERALS

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦
1	JANUARY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
2	FEBRUARY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
3	MARCH	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
4	APRIL	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
5	MAY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
6	JUNE	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
7	JULY	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
8	AUGUST	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
9	SEPTEMBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
10	OCTOBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
11	N0VEMBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
12	DECEMBER	464,999,662.50	0.00	464,999,662.50	0.00	(464,999,662.50)
	TOTAL	**5,579,995,950.00**	**0.00**	**5,579,995,950.00**	**0.00**	(5,579,995,950.00)

A

NOTE 9

DETAIL OF SALES OF GOVERNMENT ASSET (AIRPORT)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
1	JANUARY	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
2	FEBRUARY	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
3	MARCH	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
4	APRIL	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
5	MAY	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
6	JUNE	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
7	JULY	1,318,342,300.24	0.00	1,318,342,300.24	0.00	1,318,342,300.24	0.00
8	AUGUST	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
9	SEPTEMBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
10	OCTOBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
11	N0VEMBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
12	DECEMBER	1,318,342,300.16	0.00	1,318,342,300.16	0.00	1,318,342,300.16	0.00
	TOTAL	**15,820,107,602.00**	0.00	**15,820,107,602.00**	**0.00**	**15,820,107,602.00**	**0.00**

A

NOTE 10

DETAILS OF 25% Local Govt. Contribution to Development Projects

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
1	JANUARY	1,026,705,367.31	0.00	1,026,705,367.31	1,137,164,347.76	(110,458,980.45)	110.76
2	FEBRUARY	1,026,705,367.31	0.00	1,026,705,367.31	1,311,675,256.22	(284,969,888.91)	127.76
3	MARCH	1,026,705,367.31	0.00	1,026,705,367.31	1,137,164,347.76	(110,458,980.45)	110.76
4	APRIL	1,026,705,367.31	0.00	1,026,705,367.31	1,137,164,347.76	(110,458,980.45)	110.76
5	MAY	1,026,705,367.27	0.00	1,026,705,367.27	1,258,116,159.41	(231,410,792.14)	122.54
6	JUNE	1,026,705,367.31	0.00	1,026,705,367.31	1,274,457,738.88	(247,752,371.57)	124.13
7	JULY	1,026,705,367.31	0.00	1,026,705,367.31	1,365,059,609.98	(338,354,242.67)	132.96
8	AUGUST	1,026,705,367.31	0.00	1,026,705,367.31	1,510,590,587.70	(483,885,220.39)	147.13
9	SEPTEMBER	1,026,705,367.31	0.00	1,026,705,367.31	1,550,601,700.80	(523,896,333.49)	151.03
10	OCTOBER	1,026,705,367.31	0.00	1,026,705,367.31	1,627,627,986.80	(600,922,619.49)	158.53
11	N0VEMBER	1,026,705,367.31	0.00	1,026,705,367.31	1,579,565,013.77	(552,859,646.46)	153.85
12	DECEMBER	1,026,705,367.31	0.00	1,026,705,367.31	2,180,475,271.93	(1,153,769,904.62)	212.38
	TOTAL	**12,320,464,407.68**	**0.00**	**12,320,464,407.68**	**17,069,662,368.77**	**4,749,197,961.09**	**138.55**

A

NOTE 11

DETAILS OF MISCELLANEOUS(Local Govt. Contribution to Primary Health Care Under 1 Roof)

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
1	JANUARY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
2	FEBRUARY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
3	MARCH	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
4	APRIL	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
5	MAY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
6	JUNE	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
7	JULY	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
8	AUGUST	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
9	SEPTEMBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
10	OCTOBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
11	N0VEMBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
12	DECEMBER	67,000,000.00	0.00	67,000,000.00	62,738,920.02	4,261,079.98	93.64
	TOTAL	**804,000,000.00**	**0.00**	**804,000,000.00**	**752,867,040.24**	**51,132,959.76**	**93.64**

NOTE 12

CASH HELD BY MDAs

S/NO.	NAMES	AMOUNT
		₦
1	KEBBI STATE WATER BOARD	22,520.00
2	SEMA	15,000.00
3	KUDA	35,020.00
4	LOCAL GOVT STAFF PENSION BOARD	30,200.10
5	KEBBI STATE POLYTECHNIC DAKINGARI	200,201.00
6	REB	4,350.00
7	KACHEMA	15,213.00
8	CPS YAURI	32,200.00
9	STATE INEC	2,345.00
10	MINISTRY OF WORKS	6,123.00
11	SIR YAHAYA MEMORIAL HOSPITAL	15,342.00
12	STATE AIRPORT	10,532.00
13	COE ARGUNGU	80,534.00
14	SCHOOL OF HEALTH TEACHNOLOGY JEGA	32,150.00
15	UNIVERSITY OF TECHNOLOGY ALIERO	15,233.00
	TOTAL	**516,963.10**

SECTION B

PERSONNEL & OVERHEAD EXPENDITURE BY MDA

Personnel and overhead expenditure schedules for the Governor’s Office and every ministry, department and agency.

114 SHEETS Pages 37–166

NOTE 13

DETAILS OF PERSONNEL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	TOTAL PERSONNEL EXPENDITURE		**31,274,848,078.83**	**58,619,561,792.41**	**0.00**	**67,417,327,990.72**	**57,001,434,809.51**	**10,415,893,181.21**
010000000000	**Administration Sector**		**2,448,328,112.26**	**4,277,558,630.22**	**0.00**	**4,349,450,273.56**	**3,393,542,801.58**	**955,907,471.98**
011100000000	**Governor's Office**		**85,911,501.88**	**402,899,489.23**	**0.00**	**433,540,900.21**	**153,908,505.33**	**279,632,394.88**
011100100100	Office of the Executive Governor	15	56,952,963.80	365,163,391.13	0.00	365,163,391.13	95,110,797.32	270,052,593.81
011100100200	Office of the Deputy Governor	16	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
011101800100	Special Services Department	20	3,679,623.68	5,173,509.90	0.00	12,673,509.90	10,110,061.92	2,563,447.98
011111300100	Directorate 0f Protocol	24	24,278,914.40	31,562,588.20	0.00	54,703,999.18	47,687,646.09	7,016,353.09
011200000000	**State House of Assembly**		**589,509,423.11**	**912,428,540.67**	**0.00**	**912,428,540.67**	**672,156,424.83**	**240,272,115.84**
011200300100	House of Assembly	25	587,591,337.58	870,401,410.89	0.00	870,401,410.89	634,610,947.43	235,790,463.46
011200400100	House of Assembly Service Commission	26	1,918,085.53	42,027,129.78	0.00	42,027,129.78	37,545,477.40	4,481,652.38
012300000000	**Ministry of Information & Culture**		**361,466,394.71**	**573,538,040.92**	**0.00**	**574,788,273.28**	**497,075,877.13**	**77,712,396.15**
012300100100	Ministry of Information & Culture	27	107,418,171.76	174,213,657.05	0.00	174,213,657.05	159,313,979.58	14,899,677.47
012300300100	Kebbi State Television (KBTV)	29	128,041,670.86	229,341,511.36	0.00	229,341,511.36	166,961,407.80	62,380,103.56
012300400100	Kebbi Boadcasting Corporation (KBC)	30	126,006,552.09	169,982,872.51	0.00	171,233,104.87	170,800,489.75	432,615.12
012500000000	**Office of the Head of State Civil Service**		**247,933,000.51**	**555,239,992.74**	0.00	**435,239,992.74**	**411,053,304.35**	**24,186,688.39**
012501300100	General Administration (Government House)	32	247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39
014000000000	**Office of the State Auditor General**		**57,847,443.74**	**195,538,706.86**	**0.00**	**195,538,706.86**	**92,002,551.65**	**103,536,155.21**
014000100100	Office of the State Auditor General	33	10,425,825.41	99,670,254.64	0.00	99,670,254.64	21,316,123.85	78,354,130.79
014000200100	Office of the Auditor General for Local Government	34	47,421,618.33	95,868,452.22	0.00	95,868,452.22	70,686,427.80	25,182,024.42
014700000000	**Civil Service Commission (CSC)**		**7,298,450.00**	**60,080,006.88**	**0.00**	**60,080,006.88**	**40,669,247.32**	**19,410,759.56**
014700100100	Civil Service Commission	35	7,298,450.00	60,080,006.88	0.00	60,080,006.88	40,669,247.32	19,410,759.56
014800000000	**Kebbi State Independent Electoral Commission**		**26,492,461.19**	**62,127,965.20**	**0.00**	**62,127,965.20**	**30,133,371.11**	**31,994,594.09**
014800100100	Kebbi State Independent Electoral Commission (INEC)	36	26,492,461.19	62,127,965.20	0.00	62,127,965.20	30,133,371.11	31,994,594.09
014900000000	**Local Government Service Commission**		**38,583,811.32**	**60,540,857.86**	**0.00**	**60,540,857.86**	**45,645,088.42**	**14,895,769.44**
014900100100	Local Government Service Commission	37	35,816,685.48	56,098,858.36	0.00	56,098,858.36	41,659,783.80	14,439,074.56
014900200100	Local Government Pension Board	38	2,767,125.84	4,441,999.50	0.00	4,441,999.50	3,985,304.62	456,694.88
016100000000	**Office of the Secretary to the State Government**		**764,947,710.76**	**1,102,515,583.65**	**0.00**	**1,102,515,583.65**	**1,045,950,838.12**	**56,564,745.53**
016100100100	Office of the Secretary to the State Government	39	737,657,699.88	1,030,227,739.05	0.00	1,030,227,739.05	995,077,391.12	35,150,347.93
016102100100	Liason Office - Abuja	40	5,279,187.96	15,600,000.00	0.00	15,600,000.00	10,399,999.92	5,200,000.08
016102100200	Liason Office - Kaduna	41	4,399,580.00	7,950,000.00	0.00	7,950,000.00	4,399,580.00	3,550,420.00
016102100300	Liason Office - Sokoto	42	1,250,000.00	1,950,000.00	0.00	1,950,000.00	908,052.00	1,041,948.00
016103700100	Pilgrims Welfare Agency (PWA)	43	16,361,242.92	46,787,844.60	0.00	46,787,844.60	35,165,815.08	11,622,029.52
016400000000	**Ministry for Special Duties**		**0.00**	**23,000,000.00**	**0.00**	**23,000,000.00**	**0.00**	23,000,000.00
016400200100	Persons With Disability Commission		0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00
016500000000	**Ministry of Religious Affairs**		**3,200,127.75**	**7,410,000.00**	0.00	**7,410,000.00**	**3,733,738.20**	**3,676,261.80**
016502200100	Preaching Board	44	3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80
016600000000	**Ministry of Establishment, Training and Pension**		**265,137,787.29**	**322,239,446.21**	**0.00**	**482,239,446.21**	**401,213,855.12**	**81,025,591.09**
016600100100	Establishment Training and Pension	47	265,137,787.29	322,239,446.21	0.00	482,239,446.21	401,213,855.12	81,025,591.09
020000000000	**Economic Sector**		**11,617,128,218.64**	**21,784,157,233.72**	**0.00**	**32,307,376,413.84**	**24,828,280,787.01**	**7,479,095,626.83**
021500000000	**Ministry of Agriculture**		**585,683,008.30**	**992,963,172.89**	**0.00**	**853,463,172.89**	**810,336,522.09**	**43,126,650.80**
021500100100	Ministry of Agric & Natural Res	50	227,141,647.00	281,312,500.00	0.00	341,812,500.00	337,165,650.39	4,646,849.61
021510200100	Kebbi Agric Development Authority(KARDA)	51	345,502,905.09	682,050,717.44	0.00	482,050,717.44	446,037,579.85	36,013,137.59
021510900100	Forestry 11 Project	53	13,038,456.21	29,599,955.45	0.00	29,599,955.45	27,133,291.85	2,466,663.60
022000000000	**Ministry of Finance**		**9,140,224,658.13**	**17,156,642,390.42**	**0.00**	**17,696,642,390.42**	**10,624,170,611.29**	**7,072,471,779.13**
022000100100	Ministry of Finance H/Qtr	56	9,045,779,668.17	13,369,779,172.23	0.00	13,369,779,172.23	6,436,131,015.31	6,933,648,156.92
022000200100	Debt Management Office	57	0.00	3,629,489,871.88	0.00	129,489,871.88	0.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	5,762,681.60	9,220,290.56	0.00	9,220,290.56	9,220,290.56	0.00

022000800100	Board of Internal Revenue (BIR)	61	88,682,258.36	148,153,055.75	0.00	4,188,153,055.75	4,178,819,255.42	9,333,800.33
022200000000	**Ministry of Commerce and Industry**		**161,716,523.29**	**238,481,692.98**	**0.00**	**1,284,437,880.20**	**1,268,239,323.65**	**16,198,556.55**
022200100100	Ministry of Commerce and Industry (H/qt)	63	77,064,159.90	106,406,947.71	0.00	1,136,406,947.71	1,125,099,212.56	11,307,735.15
022205200100	Tourisms Board	64	33,847,492.39	50,786,951.67	0.00	50,786,951.67	47,567,715.75	3,219,235.92
022205300100	Birnin Kebbi Central Market	65	50,804,871.00	81,287,793.60	0.00	97,243,980.82	95,572,395.34	0.00
023400000000	**Ministry of Works and Transport**		**347,960,102.45**	**513,833,433.24**	**0.00**	**8,938,833,433.24**	**8,935,395,142.24**	**3,438,291.00**
023400100100	Ministry of Works and Transport	68	295,872,518.09	513,833,433.24	0.00	8,938,833,433.24	8,935,395,142.24	3,438,291.00
022900000000	**Ministry of Transport and Renewable Energy**	**69**	**52,087,584.36**	**117,025,459.20**	**0.00**	**137,025,459.20**	**130,731,898.20**	**0.00**
022910500100	Sir Ahmadu Bello Airport	72	52,087,584.36	117,025,459.20	0.00	137,025,459.20	130,731,898.20	6,293,561.00
023800000000	**Ministry of Budget & Economic Planning**		**29,833,383.00**	**93,690,903.28**	**0.00**	**293,690,903.28**	**250,352,752.44**	**43,338,150.84**
023800100100	Ministry of Budget & Economic Planning (Hqt)	73	29,833,383.00	66,450,903.28	0.00	66,450,903.28	50,352,752.44	16,098,150.84
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	0.00	22,240,000.00	0.00	22,240,000.00	0.00	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000	5,000,000.00
025000000000	**Fiscal Responsibility Commission**		**27,000,000.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**	**39,150,000.00**
025000100100	Fiscal Responsibility Commission	77	27,000,000.00	39,150,000.00	0.00	39,150,000.00	0.00	39,150,000.00
025200000000	**Ministry of Water Resources and Rural Development**		**234,417,647.37**	**397,348,214.41**	**0.00**	**397,348,214.41**	**269,871,338.76**	**127,476,875.65**
025200100100	Ministry of Water Resources and Rural Development	78	93,380,197.97	162,863,168.86	0.00	162,863,168.86	128,833,889.36	34,029,279.50
025210200100	Water Board	79	138,180,646.60	229,320,000.00	0.00	229,320,000.00	138,180,646.60	91,139,353.40
025210300100	State Rurual Water Supply & Sanitation Agency (RUWATSAN)	80	2,856,802.80	5,165,045.55	0.00	5,165,045.55	2,856,802.80	2,308,242.75
025300000000	**Ministry of Land and Hausing**		**129,570,655.03**	**182,388,379.78**	**0.00**	**225,606,372.68**	**190,993,943.16**	**34,612,429.52**
025300100100	Ministry of Land and Hausing	81	119,409,860.55	165,881,071.30	0.00	209,099,064.20	190,993,943.16	18,105,121.04
0253300300100	State Housing Corporation	83	10,160,794.48	16,507,308.48	0.00	16,507,308.48	0.00	0.00
025400000000	**Ministry of Rural and Community Development**		**27,633,551.30**	**32,479,415.64**	0.00	**32,479,415.64**	**29,492,193.09**	**2,987,222.55**
025410300100	Rural Electrification Board (REB)	71	27,633,551.30	32,479,415.64	0.00	32,479,415.64	29,492,193.09	2,987,222.55
026200000000	**Ministry of Animal Health Husbandry and Fisheries**		**735,388,662.00**	**1,767,254,744.54**	**0.00**	**1,555,799,744.54**	**1,470,797,634.75**	**85,002,109.79**
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	735,388,662.00	1,767,254,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79
026900000000	**Ministry of Physical Planning and Urban Development**		**145,612,443.41**	**252,899,427.34**	**0.00**	**852,899,427.34**	**847,899,427.34**	5,000,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	85	140,612,443.41	247,899,427.34	0.00	647,899,427.34	647,899,427.34	0.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	86	5,000,000.00	5,000,000.00	0.00	205,000,000.00	200,000,000	5,000,000.00
030000000000	**LAW AND JUSTICE SECTOR**		**1,356,952,946.95**	**2,083,988,274.87**	**0.00**	**2,983,988,274.87**	**1,808,491,994.80**	**1,175,496,280.07**
031800000000	**Judiciary**		**1,253,897,263.82**	**1,933,867,283.17**	**0.00**	**1,833,867,283.17**	**1,719,787,515.47**	**114,079,767.70**
031801100100	Judicaial Service Commission	87	89,065,967.20	168,277,470.02	0.00	168,277,470.02	110,262,433.15	58,015,036.87
031805100100	High Courts	88	596,455,532.93	900,989,629.00	0.00	900,989,629.00	849,322,296.95	51,667,332.05
031805300100	Sharia Courts	89	568,375,763.69	864,600,184.15	0.00	764,600,184.15	760,202,785.37	4,397,398.78
032600000000	**Ministry of Justice**		**103,055,683.13**	**150,120,991.70**	**0.00**	**1,150,120,991.70**	**88,704,479.33**	**1,061,416,512.37**
032600100100	Ministry of Justice	90	66,790,068.13	105,308,006.70	0.00	1,105,308,006.70	43,891,494.33	1,061,416,512.37
032600200100	Law Reform Commission	91	36,265,615.00	44,812,985.00	0.00	44,812,985.00	44,812,985.00	0.00
050000000000	**SOCIAL DEVELOPMENT SECTOR**		**15,852,438,800.98**	**30,473,857,653.60**	**0.00**	**27,776,513,028.45**	**26,971,119,226.12**	**805,393,802.33**
051300000000	**Ministry of Youth and Social Development**		**64,721,292.29**	**119,642,264.35**	**0.00**	**119,642,264.35**	**104,291,680.21**	**15,350,584.14**
051300100100	Ministry of Youth and Social Development	92	64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14
051400000000	**Ministry of Women Affiars & Social Development**		**70,423,567.30**	**123,692,254.40**	**0.00**	**143,692,254.40**	**140,491,262.41**	**3,200,991.99**
051400100100	Ministry of Women Affiars & Social Development	93	70,423,567.30	123,692,254.40	0.00	143,692,254.40	140,491,262.41	3,200,991.99
051700000000	**Ministry for Basic and Secondary Education**		**5,026,966,222.22**	**10,968,595,840.12**	**0.00**	**10,260,595,840.12**	**9,968,570,127.15**	**292,025,712.97**
051700100100	Ministry for Basic and Secondary Education	96	648,000,000.00	1,834,277,623.06	0.00	1,634,277,623.06	1,597,521,647.14	36,755,975.92
051700300100	Universal Basic Education (UBE)	97	1,776,468,272.48	3,485,104,248.12	0.00	3,035,104,248.12	2,946,632,904.24	88,471,343.88
051700300200	Primary School Staff Pension Board	98	3,566,697.21	5,503,191.02	0.00	7,503,191.02	6,428,574.84	1,074,616.18
051700800100	Library Board	99	54,000,000.00	53,420,763.07	0.00	53,420,763.07	54,000,000.00	(579,236.93)
051702600100	Arabic & Islamic Education Board	100	397,211,492.27	1,339,069,909.06	0.00	789,069,909.06	677,090,133.53	111,979,775.53
051702700100	Abdullahi Fodio Islamic Centre	101	69,444,557.36	115,690,047.00	0.00	115,690,047.00	115,249,755.30	440,291.70
051702800100	Agency for Adult Education	103	22,967,269.00	35,426,260.22	0.00	35,426,260.22	35,426,260.22	0.00
051705700100	Secondary School Management Board (SSMB)	102	2,055,307,933.90	4,100,103,798.57	0.00	4,590,103,798.57	4,536,220,851.88	53,882,946.69
056300000000	**Ministry of Highier Education**		**3,737,419,249.72**	**6,452,863,269.75**	**0.00**	**6,082,863,269.75**	**5,923,520,049.56**	**159,343,220.19**

PERSONNEL EXP. BY ADMIN SEC.

056300100100	Ministry of Highier Education	104	46,155,727.80	85,268,457.09	0.00	85,268,457.09	71,442,859.80	0.00
056301800100	State Polytechnic Dakin Gari	105	351,742,255.80	842,015,697.25	0.00	679,015,697.25	658,338,639.52	20,677,057.73
056301900100	Adamu Augie College of Education , Argungu	106	837,547,275.09	1,576,649,333.00	0.00	1,246,649,333.00	1,183,751,935.16	62,897,397.84
056302100100	State University of Science& Technology Aliero	107	2,218,150,111.32	3,451,321,538.48	0.00	3,631,321,538.48	3,626,847,817.84	0.00
056302800100	College of Preliminary Studies Yauri	109	276,027,278.53	484,859,587.91	0.00	424,859,587.91	367,641,206.00	57,218,381.91
056305600100	State Scholarship Board	108	7,796,601.18	12,748,656.02	0.00	15,748,656.02	15,497,591.24	251,064.78
052100000000	**Ministry of Health**		**6,704,700,575.32**	**12,443,006,462.89**	**0.00**	**10,773,006,462.89**	**10,461,846,683.19**	**311,159,779.70**
052100100100	Ministry of Health	110	5,601,805,502.08	10,187,959,946.00	0.00	9,087,959,946.00	8,953,978,890.24	133,981,055.76
052102600100	Sir Yahaya Memorial Hospital	114	593,732,427.08	981,956,830.89	0.00	881,956,830.89	806,483,837.95	75,472,992.94
052102700100	Kebbi Medical Centre Kalgo	115	0.00	12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00
052110400100	College of Nursing Sciences	116	242,919,853.73	886,385,200.00	0.00	436,385,200.00	347,536,506.00	88,848,694.00
052110600100	College of Health Sciences Technology Jega	117	266,242,792.43	374,204,486.00	0.00	354,204,486.00	341,347,449.00	12,857,037.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	800,000,000.00	0.00	0.00	0.00	0.00	0.00
053500000000	**Ministry of Environment**		**190,985,196.17**	**282,432,710.07**	**0.00**	**313,088,084.92**	**291,758,435.07**	**21,329,649.85**
053500100100	Ministry of Environment	120	179,315,600.09	262,500,000.00	0.00	293,155,374.85	271,825,725.00	21,329,649.85
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	11,669,596.08	19,932,710.07	0.00	19,932,710.07	19,932,710.07	0.00
055100000000	**Ministry for Local Government & Chieftancy Affiars**		**57,222,697.96**	**83,624,852.02**	**0.00**	**83,624,852.02**	**80,640,988.53**	**2,983,863.49**
055100100100	Ministry for Local Government & Chieftancy Affiars	123	54,808,405.56	80,003,413.42	0.00	80,003,413.42	78,783,840.57	1,219,572.85
055100100200	Kebbi Council of Chiefs	124	2,414,292.40	3,621,438.60	0.00	3,621,438.60	1,857,147.96	1,764,290.64

NOTE 14

DETAILS OF OVERHEAD EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	TOTAL OVERHEAD EXPENDITURE		**31,028,472,008.79**	**59,352,110,085.10**	**0.00**	**62,119,034,060.10**	**51,680,428,111.75**	**10,438,605,948.35**
010000000000	**Administration Sector**		**20,270,445,622.57**	**34,288,779,642.00**	**0.00**	**28,119,703,617.00**	**23,884,179,988.09**	**4,235,523,628.91**
011100000000	**Governor's Office**		**7,764,408,887.21**	**14,729,151,454.00**	**0.00**	**8,429,151,454.00**	**6,421,743,695.00**	**2,007,407,759.00**
011100100100	Office of the Executive Governor	15	7,250,202,300.00	13,029,358,454.00	0.00	7,029,358,454.00	5,375,686,395.00	1,653,672,059.00
011100100200	Office of the Deputy Governor	16	231,360,000.00	665,200,000.00	0.00	665,200,000.00	568,700,000.00	96,500,000.00
011100500100	Sustainable Development Goals (SDGs)	17	5,904,000.00	30,112,000.00	0.00	30,112,000.00	30,112,000.00	0.00
011100800100	Kebbi State Emmergency Relief Agency (SEMA)	18	25,550,000.00	203,600,000.00	0.00	103,600,000.00	53,020,000.00	50,580,000.00
011100900100	Due Process	19	12,350,000.00	88,000,000.00	0.00	88,000,000.00	0.00	88,000,000.00
011101800100	Special Services Department	20	79,832,587.21	103,281,000.00	0.00	103,281,000.00	99,300,000.00	3,981,000.00
011102800100	National Council for Women Society (NCWS)	21	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00
011103300100	State Agency for Control of AIDS/HIV	22	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
011103500100	Kebbi State Contributory Pension Board	23	5,500,000.00	29,500,000.00	0.00	29,500,000.00	6,000,000.00	23,500,000.00
011111300100	Directorate 0f Protocol	24	153,710,000.00	569,500,000.00	0.00	369,500,000.00	288,925,300.00	80,574,700.00
011200000000	**State House of Assembly**		**5,609,568,737.00**	**7,383,237,476.00**	**0.00**	**7,570,111,451.00**	**5,969,088,340.00**	**1,601,023,111.00**
011200300100	House of Assembly	25	5,601,968,737.00	7,310,837,476.00	0.00	7,497,711,451.00	5,948,778,340.00	1,548,933,111.00
011200400100	House of Assembly Service Commission	26	7,600,000.00	72,400,000.00	0.00	72,400,000.00	20,310,000.00	52,090,000.00
012300000000	**Ministry of Information & Culture**		**77,593,000.00**	**115,110,000.00**	**0.00**	**377,510,000.00**	**298,142,000.00**	**79,368,000.00**
012300100100	Ministry of Information & Culture	27	52,686,000.00	81,000,000.00	0.00	341,000,000.00	271,158,000.00	69,842,000.00
012300200100	History Bureau	28	4,600,000.00	3,600,000.00	0.00	6,000,000.00	6,000,000.00	0.00
012300300100	Kebbi State Television (KBTV)	29	14,570,000.00	22,210,000.00	0.00	22,210,000.00	14,760,000.00	7,450,000.00
012300400100	Kebbi Boadcasting Corporation (KBC)	30	5,737,000.00	8,300,000.00	0.00	8,300,000.00	6,224,000.00	2,076,000.00
012400000000	**Ministry of Home Affiars and Internal Security**		**45,000,000.00**	**330,000,000.00**	**0.00**	**180,000,000.00**	**140,000,000.00**	**40,000,000.00**
012400100100	Ministry of Home Affiars and Internal Security	31	45,000,000.00	330,000,000.00	0.00	180,000,000.00	140,000,000.00	40,000,000.00
012500000000	**Office of the Head of State Civil Service**		**202,011,620.00**	**454,100,000.00**	**0.00**	**654,100,000.00**	**588,747,200.00**	**65,352,800.00**
012501300100	General Administration	32	202,011,620.00	454,100,000.00	0.00	654,100,000.00	588,747,200.00	65,352,800.00
014000000000	**Office of the State Auditor General**		**91,920,000.00**	**135,212,024.00**	**0.00**	**273,862,024.00**	**237,500,000.00**	**36,362,024.00**
014000100100	Office of the State Auditor General	33	31,920,000.00	68,050,000.00	0.00	206,700,000.00	177,500,000.00	29,200,000.00
014000200100	Office of the Auditor General for Local Government	34	60,000,000.00	67,162,024.00	0.00	67,162,024.00	60,000,000.00	7,162,024.00
014700000000	**Civil Service Commission (CSC)**		**20,410,000.00**	**120,000,000.00**	**0.00**	**120,000,000.00**	**23,350,000.00**	**96,650,000.00**
014700100100	Civil Service Commission	35	20,410,000.00	120,000,000.00	0.00	120,000,000.00	23,350,000.00	96,650,000.00
014800000000	**Kebbi State Independent Electoral Commission (INEC)**		**5,999,500.00**	**24,000,000.00**	**0.00**	**24,000,000.00**	**6,020,000.00**	**17,980,000.00**
014800100100	Kebbi State Independent Electoral Commission	36	5,999,500.00	24,000,000.00	0.00	24,000,000.00	6,020,000.00	17,980,000.00
014900000000	**Local Government Service Commission**		**29,759,040.00**	**38,108,688.00**	**0.00**	**56,108,688.00**	**24,349,520.00**	**31,759,168.00**
014900100100	Local Government Service Commission	37	12,000,000.00	36,058,688.00	0.00	36,058,688.00	12,000,000.00	24,058,688.00
014900200100	Local Government Pension Board	38	17,759,040.00	2,050,000.00	0.00	20,050,000.00	12,349,520.00	7,700,480.00
016100000000	**Office of the Secretary to the State Government**		**6,612,299,458.36**	**9,618,350,000.00**	**0.00**	**9,493,350,000.00**	**9,389,954,233.09**	**103,395,766.91**
016100100100	Office of the Secretary to the State Government	39	6,438,601,271.50	9,326,000,000.00	0.00	9,126,000,000.00	9,065,624,233.16	60,375,766.84
016102100100	Liason Office - Abuja	40	82,129,186.86	190,400,000.00	0.00	265,400,000.00	259,959,999.93	5,440,000.07
016102100200	Liason Office - Kaduna	41	4,850,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00
016102100300	Liason Office - Sokoto	42	1,720,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00
016102100400	Laison Office - Lagos	43	1,800,000.00	2,200,000.00	0.00	2,200,000.00	1,800,000.00	400,000.00
016103700100	Pilgrims Welfare Agency (PWA)	46	83,199,000.00	92,000,000.00	0.00	92,000,000.00	56,000,000.00	36,000,000.00
016400000000	**Ministry of Spcial Duties**		**60,000,000.00**	**484,300,000.00**	**0.00**	**284,300,000.00**	**179,990,000.00**	**104,310,000.00**
016400100100	Ministry of Special Duties	49	60,000,000.00	460,300,000.00	0.00	260,300,000.00	179,990,000.00	80,310,000.00
016400200100	Persons With Disability Commission		0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00
016500000000	**Ministry of Religious Affiars**		**123,855,000.00**	**689,850,000.00**	**0.00**	**589,850,000.00**	**545,545,000.00**	**44,305,000.00**
016500100100	Ministry of Religious Affiars	45	122,785,000.00	688,500,000.00	0.00	588,500,000.00	544,325,000.00	44,175,000.00
016502200100	Islamic Preaching Board	44	1,070,000.00	1,350,000.00	0.00	1,350,000.00	1,220,000.00	130,000.00
016600000000	**Ministry of Establishment, Training and Pension**		**58,487,000.00**	**167,360,000.00**	**0.00**	**67,360,000.00**	**59,750,000.00**	**7,610,000.00**
016600100100	Ministry of Establishment, Training and Pension	47	58,127,000.00	167,000,000.00	0.00	67,000,000.00	59,390,000.00	7,610,000.00

016600700100	State Manpower Committee	48	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00
020000000000	**Economic Sector**		**3,090,221,148.44**	**11,765,576,147.00**	**0.00**	**17,771,076,147.00**	**14,501,203,616.40**	**3,269,872,530.60**
021500000000	**Ministry of Agriculture**		**135,625,000.00**	**154,670,000.00**	**0.00**	**154,670,000.00**	**110,894,950.00**	**43,775,050.00**
021500100100	Ministry of Agric & Natural Res	50	125,375,000.00	130,750,000.00	0.00	130,750,000.00	101,249,950.00	29,500,050.00
021510200100	Kebbi Agric Development Authority (KARDA)	51	4,800,000.00	8,400,000.00	0.00	8,400,000.00	4,795,000.00	3,605,000.00
021510300100	Rural Access Mobility Project (RAMP)	52	0.00	3,280,000.00	0.00	3,280,000.00	0.00	0.00
021510900100	Forestry 11 Project	53	2,400,000.00	2,640,000.00	0.00	2,640,000.00	1,800,000.00	840,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	54	3,050,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00
022000000000	**Ministry of Finance**		**1,577,735,657.20**	**6,860,747,404.00**	**0.00**	**4,960,747,404.00**	**3,063,262,651.40**	1,897,484,752.60
022000100100	Ministry of Finance H/Qtr	56	1,015,830,000.00	2,090,500,000.00	0.00	2,090,500,000.00	682,003,701.38	1,408,496,298.62
022000100200	Debt Management Office	57	39,272,000.00	41,220,000.00	0.00	41,220,000.00	38,625,000.00	2,595,000.00
022000700100	Accountant General's Office	59	428,700,000.00	4,417,000,000.00	0.00	917,000,000.00	730,884,000.00	186,116,000.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	4,050,000.00	4,700,000.00	0.00	4,700,000.00	4,550,000.00	150,000.00
022000800000	Board of Internal Revenue (BIR)	61	89,883,657.20	238,800,000.00	0.00	1,838,800,000.00	1,607,199,950.02	231,600,049.98
022005700100	Micro Finance Banks Operation	62	0.00	68,527,404.00	0.00	68,527,404.00	0.00	68,527,404.00
022200000000	**Ministry of Commerce and Industry**		**304,245,491.24**	**380,857,000.00**	**0.00**	**1,380,857,000.00**	**1,096,270,000.00**	**284,587,000.00**
022200100100	Ministry of Commerce and Industry H/Qtr	63	293,965,000.00	313,357,000.00	0.00	1,313,357,000.00	1,085,920,000.00	227,437,000.00
022205200100	Tourisms Board	64	3,070,000.00	52,850,000.00	0.00	52,850,000.00	5,600,000.00	47,250,000.00
022205300100	Birnin Kebbi Central Market	65	7,210,491.24	14,650,000.00	0.00	14,650,000.00	4,750,000.00	9,900,000.00
022800000000	**Ministry of Digital Economy**		**46,820,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**46,820,000.00**	**13,180,000.00**
022800100100	Ministry of Digital Economy	66	46,820,000.00	60,000,000.00	0.00	60,000,000.00	46,820,000.00	13,180,000.00
023300000000	**Ministry of Solid Minerals Development and Mining**		**60,000,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**
023305100100	Ministry of Solid Minerals Development and Mining	67	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00
023400000000	**Ministry of Works and Transport**		**13,860,000.00**	**64,000,000.00**	**0.00**	**5,014,000,000.00**	**5,001,330,000.00**	**12,670,000.00**
023400100100	Ministry of Works and Transport	68	13,860,000.00	64,000,000.00	0.00	5,014,000,000.00	5,001,330,000.00	12,670,000.00
022900000000	**Ministry of Transport and Renewable Energy**		**82,570,000.00**	**432,000,000.00**	0.00	**387,500,000.00**	**192,000,000.00**	**432,000,000.00**
022900100100	Ministry of Transport and Renewable Energy	69	22,570,000.00	30,000,000.00	0.00	185,500,000.00	60,000,000.00	125,500,000.00
023410500100	Sir Ahmadu Bello Airport	72	60,000,000.00	402,000,000.00	0.00	202,000,000.00	132,000,000.00	70,000,000.00
023800000000	**Ministry of Budget & Economic Planning**		**563,923,500.00**	**1,025,888,000.00**	**0.00**	**1,625,888,000.00**	**1,186,692,000.00**	**439,196,000.00**
023800100100	Ministry of Budget & Economic Planning H/Qtr	73	77,923,500.00	515,888,000.00	0.00	515,888,000.00	150,692,000.00	365,196,000.00
023800400100	Kebbi State Bureau of Statistics		0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	24,000,000.00	24,000,000.00	0.00	1,024,000,000.00	1,024,000,000.00	0.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus CARES) Coordinator	76	450,000,000.00	450,000,000.00	0.00	50,000,000.00	0.00	0.00
025000000000	**Fiscal Responsibility Commission**		**3,600,000.00**	**11,640,000.00**	**0.00**	**11,640,000.00**	**3,600,000.00**	**8,040,000.00**
025000100100	Fiscal Responsibility Commission	77	3,600,000.00	11,640,000.00	0.00	11,640,000.00	3,600,000.00	8,040,000.00
025200000000	**Ministry of Water Resources and Rural Development**		**138,472,000.00**	**1,295,165,823.00**	**0.00**	**895,165,823.00**	**787,811,345.00**	**107,354,478.00**
025200100100	Ministry of Water Resources and Rural Development	78	6,000,000.00	929,000,000.00	0.00	729,000,000.00	655,339,345.00	73,660,655.00
025210200100	Water Board	79	131,032,000.00	359,841,787.00	0.00	159,841,787.00	131,032,000.00	28,809,787.00
025210300100	State Rurual Water Supply & Sanitation Agency (RUWATSAN)	80	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00
025300000000	**Ministry of Land and Hausing**		**48,950,000.00**	**87,450,000.00**	**0.00**	**87,450,000.00**	**72,800,000.00**	**14,650,000.00**
025300100100	Ministry of Land and Hausing	81	42,250,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	-
025300110100	State Housing Corporation	83	1,800,000.00	3,450,000.00	0.00	3,450,000.00	1,800,000.00	1,650,000.00
025300200100	Office of the Survey General	82	4,900,000.00	24,000,000.00	0.00	24,000,000.00	11,000,000.00	13,000,000.00
025400000000	**Ministry of Rural and Community Development**		**49,918,000.00**	**65,118,000.00**	**0.00**	**65,118,000.00**	**64,435,000.00**	**14,485,920.00**
025400100100	Ministry of Rural and Community Development	70	45,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	**13,802,920.00**
023410300100	Rural Electrification Board (REB)	71	4,918,000.00	5,118,000.00	0.00	5,118,000.00	4,435,000.00	683,000.00
026200000000	**Ministry of Animal Health Husbandry and Fisheries**		**10,690,000.00**	**275,539,920.00**	**0.00**	**75,539,920.00**	**62,420,000.00**	**13,119,920.00**
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	10,690,000.00	275,539,920.00	0.00	75,539,920.00	62,420,000.00	13,119,920.00
026900000000	**Ministry of physical Planning and Urban Development**		**71,463,500.00**	**992,500,000.00**	**0.00**	**2,992,500,000.00**	**2,752,867,670.00**	**2,218,245,744.70**
026900100100	Ministry of physical Planning and Urban Development	84	37,310,000.00	685,000,000.00	0.00	685,000,000.00	660,000,000.00	**2,003,613,414.70**
026900120100	Kebbi Urban Development Authority (KUDA)	85	12,000,000.00	273,500,000.00	0.00	1,273,500,000.00	1,069,196,670.00	204,303,330.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	86	22,153,500.00	34,000,000.00	0.00	1,034,000,000.00	1,023,671,000.00	10,329,000.00

OVERHEAD EXP. BY. ADMIN SEC.

030000000000	**LAW AND JUSTICE SECTOR**		**2,434,529,340.00**	**7,510,852,000.00**	**0.00**	**11,574,352,000.00**	**9,785,370,915.30**	**1,788,981,084.70**
031800000000	**Judiciary**		**1,008,023,340.00**	**1,304,032,000.00**	**0.00**	**1,867,532,000.00**	**1,749,969,940.00**	**117,562,060.00**
031801100100	Judicaial Service Commission	87	18,809,000.00	57,000,000.00	0.00	157,000,000.00	109,750,000.00	47,250,000.00
031805100100	High Courts	88	746,825,940.00	747,000,000.00	0.00	1,310,500,000.00	1,249,777,540.00	60,722,460.00
031805300100	Sharia Courts	89	242,388,400.00	500,032,000.00	0.00	400,032,000.00	390,442,400.00	9,589,600.00
032600000000	**Ministry of Justice**		**1,426,506,000.00**	**6,206,820,000.00**	**0.00**	**9,706,820,000.00**	**8,035,400,975.30**	**1,671,419,024.70**
032600100100	Ministry of Justice	90	1,412,656,000.00	6,159,820,000.00	0.00	9,659,820,000.00	8,005,400,975.30	1,654,419,024.70
032600200100	Law Reform Commission	91	13,850,000.00	47,000,000.00	0.00	47,000,000.00	30,000,000.00	17,000,000.00
050000000000	**SOCIAL DEVELOPMENT SECTOR**		**5,233,275,897.78**	**5,786,902,296.10**	**0.00**	**4,653,902,296.10**	**3,509,673,591.96**	**1,144,228,704.14**
051300000000	**Ministry of Youth and Social Development**		**222,500,000.00**	**458,900,000.00**	**0.00**	**358,900,000.00**	**299,490,000.00**	**59,410,000.00**
051300100100	Ministry of Youth and Social Development	92	222,500,000.00	458,900,000.00	0.00	358,900,000.00	299,490,000.00	59,410,000.00
051400000000	**Ministry of Women Affiars & Social Development**		**100,592,388.00**	**125,785,000.00**	**0.00**	**145,785,000.00**	**138,702,388.00**	**7,082,612.00**
051400100100	Ministry of Women Affiars & Social Development	93	100,592,388.00	125,785,000.00	0.00	145,785,000.00	138,702,388.00	7,082,612.00
051700000000	**Ministry for Basic and Secondary Education**		**3,631,479,155.00**	**1,328,425,000.00**	**0.00**	**1,028,425,000.00**	**785,599,800.00**	**242,825,200.00**
051700100100	Ministry for Basic and Secondary Education	96	3,044,895,555.00	417,120,000.00	0.00	217,120,000.00	159,958,800.00	57,161,200.00
051700300100	Universal Basic Education (UBE)	97	269,310,000.00	313,800,000.00	0.00	313,800,000.00	277,370,000.00	36,430,000.00
051700300200	Primary School Staff Pension Board	98	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00
051700800100	Library Board	99	7,450,000.00	57,700,000.00	0.00	57,700,000.00	7,450,000.00	50,250,000.00
051702600100	Arabic & Islamic Education Board	100	14,400,000.00	42,450,000.00	0.00	42,450,000.00	14,300,000.00	28,150,000.00
051702700100	Abdullahi Fodio Islamic Centre	101	47,499,600.00	63,000,000.00	0.00	63,000,000.00	56,000,000.00	7,000,000.00
051702800100	Agency for Adult Education	103	1,800,000.00	1,955,000.00	0.00	1,955,000.00	1,955,000.00	0.00
051705700100	Secondary School Management Board (SSMB)	102	243,724,000.00	428,900,000.00	0.00	328,900,000.00	266,166,000.00	62,734,000.00
056300000000	**Ministry for Highier Education**		**492,604,884.78**	**751,200,000.00**	**0.00**	**848,200,000.00**	**764,497,722.68**	**83,702,277.32**
056300100100	Ministry for Highier Education	104	32,690,000.00	80,500,000.00	0.00	80,500,000.00	60,000,000.00	20,500,000.00
056301800100	State Polytechnic Dakin Gari	105	22,999,289.18	64,200,000.00	0.00	101,200,000.00	87,620,478.00	13,579,522.00
056301900100	Adamu Augie College of Education , Argungu	106	32,527,200.00	96,500,000.00	0.00	96,500,000.00	80,279,581.36	16,220,418.64
056302100100	State University of Science& Technology Aliero	107	372,734,863.60	443,500,000.00	0.00	443,500,000.00	434,927,004.32	8,572,995.68
056302800100	College of Preliminary Studies Yauri	109	19,903,532.00	41,000,000.00	0.00	101,000,000.00	77,670,659.00	23,329,341.00
056305600100	State Scholarship Board	108	11,750,000.00	25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00
052100000000	**Ministry of Health**		**621,531,000.00**	**2,333,542,296.10**	**0.00**	**1,683,542,296.10**	**1,025,014,621.28**	**658,527,674.82**
052100100100	Ministry of Health	110	438,975,500.00	1,260,637,786.00	0.00	760,637,786.00	671,702,173.00	88,935,613.00
052100300100	Primary Health Care Development Agency (PHCDA)	111	19,500,000.00	114,340,000.00	0.00	114,340,000.00	23,653,000.00	90,687,000.00
052102600100	Sir Yahaya Memorial Hospital	114	36,000,000.00	71,500,000.00	0.00	71,500,000.00	35,950,000.00	35,550,000.00
052102700100	Kebbi Medical Centre Kalgo	115	38,000,000.00	281,500,000.00	0.00	131,500,000.00	80,400,000.00	51,100,000.00
052110200100	General Hospitals	112	150,835,008.00	220,054,751.00	0.00	220,054,751.00	160,922,008.00	59,132,743.00
052110300100	Health System Development Project II	113	18,500,000.00	0.00	0.00	0.00	0.00	0.00
052110400100	College of Nursing Sciences	116	47,463,000.00	165,972,159.10	0.00	165,972,159.10	122,308,048.28	43,664,110.82
052110600100	College of Health Sciences Technology Jega	117	17,092,500.00	96,687,600.00	0.00	96,687,600.00	85,001,400.00	11,686,200.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	6,000,000.00	83,000,000.00	0.00	83,000,000.00	6,000,000.00	77,000,000.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	119	0.00	39,850,000.00	0.00	39,850,000.00	0.00	0.00
053500000000	**Ministry of Environment**		**48,400,000.00**	**187,450,000.00**	**0.00**	**187,450,000.00**	**107,860,000.00**	**79,590,000.00**
053500100100	Ministry of Environment	120	46,000,000.00	181,600,000.00	0.00	181,600,000.00	102,010,000.00	79,590,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	2,400,000.00	5,850,000.00	0.00	5,850,000.00	5,850,000.00	0.00
054400000000	**Ministry of Humanitarian and Empowerment**		**6,200,000.00**	**479,200,000.00**	**0.00**	**279,200,000.00**	**266,200,000.00**	**0.00**
054400100100	Ministry of Humanitarian and Empowerment	122	0.00	273,000,000.00	0.00	73,000,000.00	60,000,000.00	13,000,000.00
054400200100	Social Security Welfare Fund	94	3,600,000.00	203,600,000.00	0.00	203,600,000.00	203,600,000.00	0.00
054405500100	School of Handicap	95	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00
055100000000	**Ministry for Local Government & Chieftancy Affiars**		**116,168,470.00**	**122,400,000.00**	**0.00**	**122,400,000.00**	**122,309,060.00**	**90,940.00**
055100100100	Ministry for Local Government & Chieftancy Affiars	123	114,020,000.00	120,000,000.00	0.00	120,000,000.00	119,999,500.00	500.00
055100100200	Kebbi Council of Chiefs	124	2,148,470.00	2,400,000.00	0.00	2,400,000.00	2,309,560.00	90,440.00

NOTE 15

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	8,337,212,863.80	13,394,521,845.13	0.00	15,394,521,845.13	6,773,497,192.32	8,621,024,652.81	44.00
21	PERSONNEL COST	56,952,963.80	365,163,391.13	0.00	365,163,391.13	95,110,797.32	270,052,593.81	26.05
2101	SALARY	56,952,963.80	365,163,391.13	0.00	365,163,391.13	95,110,797.32	270,052,593.81	26.05
210101	SALARIES AND WAGES	56,952,963.80	365,163,391.13	0.00	365,163,391.13	95,110,797.32	270,052,593.81	26.05
21010101	SALARY	56,952,963.80	365,163,391.13	0.00	365,163,391.13	95,110,797.32	0.00	26.05
22	OTHER RECURRENT COSTS	8,280,259,900.00	13,029,358,454.00	0.00	15,029,358,454.00	6,678,386,395.00	8,350,972,059.00	44.44
2202	OVERHEAD COST	7,250,202,300.00	11,529,358,454.00	0.00	11,529,358,454.00	5,375,686,395.00	6,153,672,059.00	46.63
220201	TRAVELLING & TRANSPORT- GENERAL	4,811,565,000.00	4,611,358,454.00	0.00	4,611,358,454.00	961,255,000.00	3,650,103,454.00	20.85
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,811,565,000.00	4,611,358,454.00	0.00	4,611,358,454.00	961,255,000.00	3,650,103,454.00	20.85
220202	UTILITIES - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	753,000,000.00	0.00	753,000,000.00	669,812,500.00	83,187,500.00	88.95
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,000,000.00	15,000,000.00	0.00	15,000,000.00	10,780,000.00	4,220,000.00	71.87
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	6,000,000.00	0.00	6,000,000.00	5,000,000.00	1,000,000.00	83.33
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	0.00	732,000,000.00	0.00	732,000,000.00	654,032,500.00	77,967,500.00	89.35
220204	MAINTENANCE SERVICES - GENERAL	1,033,627,500.00	2,270,000,000.00	0.00	2,270,000,000.00	751,560,295.00	1,518,439,705.00	33.11
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	969,237,500.00	1,000,000,000.00	0.00	1,000,000,000.00	699,260,300.00	300,739,700.00	69.93
22020402	MAINTENANCE OF OFFICE FURNITURE	64,390,000.00	70,000,000.00	0.00	70,000,000.00	1,296,000.00	68,704,000.00	1.85
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	600,000,000.00	0.00	600,000,000.00	51,003,995.00	548,996,005.00	8.50
22020406	OTHER MAINTENANCE SERVICES	0.00	600,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	406,592,000.00	2,880,000,000.00	0.00	2,880,000,000.00	2,734,601,000.00	145,399,000.00	94.95
22020601	SECURITY SERVICES	406,592,000.00	2,880,000,000.00	0.00	2,880,000,000.00	2,734,601,000.00	145,399,000.00	94.95
220210	MISCELLANEOUS EXPENSES GENERAL	990,417,800.00	1,005,000,000.00	0.00	1,005,000,000.00	258,457,600.00	746,542,400.00	25.72
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	895,617,800.00	900,000,000.00	0.00	900,000,000.00	163,057,600.00	736,942,400.00	18.12
22021007	WELFARE PACKAGES	94,800,000.00	100,000,000.00	0.00	100,000,000.00	95,400,000.00	4,600,000.00	95.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,030,057,600.00	1,500,000,000.00	0.00	3,500,000,000.00	1,302,700,000.00	2,197,300,000.00	37.22
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,030,057,600.00	1,500,000,000.00	0.00	3,500,000,000.00	1,302,700,000.00	2,197,300,000.00	37.22
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,030,057,600.00	1,000,000,000.00	0.00	1,000,000,000.00	802,700,000.00	197,300,000.00	80.27
22040109	GRANTS TO COMMUNITIES/NGOS	0.00	500,000,000.00	0.00	2,500,000,000.00	500,000,000.00	2,000,000,000.00	0.00

NOTE 16

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100100200	OFFICE OF THE DEPUTY GOVERNOR	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	294,000,000.00	666,200,000.00	0.00	666,200,000.00	666,200,000.00	0.00	100.00
21	PERSONNEL COST	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
2101	SALARY	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
210101	SALARIES AND WAGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
21010101	SALARY	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	293,000,000.00	665,200,000.00	0.00	665,200,000.00	665,200,000.00	0.00	100.00
2202	OVERHEAD COST	231,360,000.00	568,700,000.00	0.00	568,700,000.00	568,700,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	66,600,000.00	175,000,000.00	0.00	175,000,000.00	175,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	66,600,000.00	175,000,000.00	0.00	175,000,000.00	175,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	3,150,000.00	3,150,000.00	0.00	3,150,000.00	3,150,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	0.00	3,150,000.00	3,150,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	56,610,000.00	161,200,000.00	0.00	161,200,000.00	161,200,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	52,410,000.00	157,000,000.00	0.00	157,000,000.00	157,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	100.00
220205	TRAINNING - GENARAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020501	LOCAL TRAINNING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	103,000,000.00	227,350,000.00	0.00	227,350,000.00	227,350,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	61,500,000.00	89,350,000.00	0.00	89,350,000.00	89,350,000.00	0.00	100.00
22021007	WELFARE PACKAGES	41,500,000.00	138,000,000.00	0.00	138,000,000.00	138,000,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	61,640,000.00	96,500,000.00	0.00	96,500,000.00	96,500,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	61,640,000.00	96,500,000.00	0.00	96,500,000.00	96,500,000.00	0.00	100.00
22040109	GRANT TO COMMUNITIES/NGOs	61,640,000.00	96,500,000.00	0.00	96,500,000.00	96,500,000.00	0.00	100.00

NOTE 17

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100500100	SUSTAINABLE DEVELOPMENT GOALS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	6,000,000.00	30,112,000.00	0.00	30,112,000.00	30,112,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	6,000,000.00	30,112,000.00	0.00	30,112,000.00	30,112,000.00	0.00	100.00
2202	OVERHEAD COST	5,904,000.00	30,016,000.00	0.00	30,016,000.00	30,016,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	1,800,000.00	10,596,000.00	0.00	10,596,000.00	10,596,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,800,000.00	10,596,000.00	0.00	10,596,000.00	10,596,000.00	0.00	100.00
220202	UTILITIES - GENERAL	144,000.00	340,000.00	0.00	340,000.00	340,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	144,000.00	340,000.00	0.00	340,000.00	340,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	2,580,000.00	0.00	2,580,000.00	2,580,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	2,580,000.00	0.00	2,580,000.00	2,580,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	960,000.00	9,600,000.00	0.00	9,600,000.00	9,600,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	5,400,000.00	0.00	5,400,000.00	5,400,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	120,000.00	2,220,000.00	0.00	2,220,000.00	2,220,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	180,000.00	720,000.00	0.00	720,000.00	720,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000.00	1,260,000.00	0.00	1,260,000.00	1,260,000.00	0.00	100.00
220205	TRAINING - GENERAL	240,000.00	720,000.00	0.00	720,000.00	720,000.00	0.00	100.00
22020501	LOCAL TRAINING	240,000.00	720,000.00	0.00	720,000.00	720,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	120,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020601	SECURITY SERVICES	120,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL	120,000.00	840,000.00	0.00	840,000.00	840,000.00	0.00	100.00
22020701	FINANCING CONSULTING	120,000.00	840,000.00	0.00	840,000.00	840,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,340,000.00	4,740,000.00	0.00	4,740,000.00	4,740,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	2,460,000.00	0.00	2,460,000.00	2,460,000.00	0.00	100.00
22021007	WELFARE PACKAGES	2,280,000.00	2,280,000.00	0.00	2,280,000.00	2,280,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	100.00
22040109	GRANT TO COMMUNITIES/NGOs	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	100.00

NOTE 18

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100800100	KEBBI STATE EMMERGENCY RELIEF AGENCY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	25,550,000.00	203,600,000.00	0.00	103,600,000.00	53,020,000.00	50,580,000.00	51.18
22	OTHER RECURRENT COSTS	25,550,000.00	203,600,000.00	0.00	103,600,000.00	53,020,000.00	50,580,000.00	51.18
2202	OVERHEAD COST	25,550,000.00	203,600,000.00	0.00	103,600,000.00	53,020,000.00	50,580,000.00	51.18
220201	TRAVELLING & TRANSPORT- GENERAL	4,390,000.00	19,200,000.00	0.00	19,200,000.00	5,000,000.00	14,200,000.00	26.04
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,390,000.00	19,200,000.00	0.00	19,200,000.00	5,000,000.00	14,200,000.00	26.04
220202	UTILITIES - GENERAL	900,000.00	5,800,000.00	0.00	5,800,000.00	1,690,000.00	4,110,000.00	29.14
22020201	ELECTRICITY CHARGES	900,000.00	5,800,000.00	0.00	5,800,000.00	1,690,000.00	4,110,000.00	29.14
220203	MATERIALS & SUPPLIES - GENERAL	13,750,000.00	158,700,000.00	0.00	58,700,000.00	36,790,000.00	21,910,000.00	62.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,010,000.00	6,700,000.00	0.00	6,700,000.00	4,200,000.00	2,500,000.00	62.69
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	12740000.00	152,000,000.00	0.00	52,000,000.00	32,590,000.00	19,410,000.00	62.67
220204	MAINTENANCE SERVICES - GENERAL	1,700,000.00	5,850,000.00	0.00	5,850,000.00	2,590,000.00	3,260,000.00	44.27
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,090,000.00	4,700,000.00	0.00	4,700,000.00	2,390,000.00	2,310,000.00	50.85
22020402	MAINTENANCE OF OFFICE FURNITURE	610,000.00	1,150,000.00	0.00	1,150,000.00	200,000.00	950,000.00	17.39
220210	MISCELLANEOUS EXPENSES GENERAL	4,810,000.00	14,050,000.00	0.00	14,050,000.00	6,950,000.00	7,100,000.00	49.47
22021002	HONORARIUM & SITTING ALLOWANCE	1930000.00	5,400,000.00	0.00	5,400,000.00	2,500,000.00	2,900,000.00	46.30
22021007	WELFARE PACKAGES	2,880,000.00	8,650,000.00	0.00	8,650,000.00	4,450,000.00	4,200,000.00	51.45

NOTE 19

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100900100	DUE PROCESS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	12,350,000.00	88,000,000.00	0.00	88,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	12,350,000.00	88,000,000.00	0.00	88,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	12,350,000.00	88,000,000.00	0.00	88,000,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	4,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	850,000.00	8,000,000.00	0.00	8,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	21,000,000.00	0.00	21,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	16,000,000.00	0.00	16,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL	2,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	2,000,000.00	17,000,000.00	0.00	17,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	26,000,000.00	0.00	26,000,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	7,000,000.00	0.00	7,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	2,000,000.00	19,000,000.00	0.00	19,000,000.00	0.00	0.00	0.00

NOTE 20

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100800100	SPECIAL SERVICES	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	83,512,210.89	108,454,509.90	7,500,000.00	115,954,509.90	109,410,061.92	6,544,447.98	94.36
21	PERSONNEL COST	3,679,623.68	5,173,509.90	7,500,000.00	12,673,509.90	10,110,061.92	2,563,447.98	79.77
2101	SALARY	3,679,623.68	5,173,509.90	7,500,000.00	12,673,509.90	10,110,061.92	2,563,447.98	79.77
210101	SALARIES AND WAGES	3,679,623.68	5,173,509.90	7,500,000.00	12,673,509.90	10,110,061.92	2,563,447.98	79.77
21010101	SALARY	3,679,623.68	5,173,509.90	7,500,000.00	12,673,509.90	10,110,061.92	2,563,447.98	79.77
22	OTHER RECURRENT COSTS	79,832,587.21	103,281,000.00	0.00	103,281,000.00	99,300,000.00	3,981,000.00	96.15
2202	OVERHEAD COST	79,832,587.21	103,281,000.00	0.00	103,281,000.00	99,300,000.00	3,981,000.00	96.15
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	1,000,000.00	0.00	1,000,000.00	840,000.00	160,000.00	84.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	1,000,000.00	0.00	1,000,000.00	840,000.00	160,000.00	84.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	360,000.00	0.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	360,000.00	0.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	1,400,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,400,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	50,000,000.00	70,381,000.00	0.00	70,381,000.00	69,600,000.00	781,000.00	98.89
22020601	SECURITY SERVICES	50,000,000.00	70,381,000.00	0.00	70,381,000.00	69,600,000.00	781,000.00	98.89
220210	MISCELLANEOUS EXPENSES GENERAL	27,432,587.21	30,000,000.00	0.00	30,000,000.00	27,000,000.00	3,000,000.00	90.00
22021003	PUBLIC & ADVERTISEMENTS	22,432,587.21	25,000,000.00	0.00	25,000,000.00	24,000,000.00	1,000,000.00	96.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	3,000,000.00	0.00	60.00

NOTE 21

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011102800100	NATIONAL COUNCIL FOR WOMEN SOCIETY (NCWS)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	0.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22020205	WATER RATES	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00

NOTE 22

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011103300100	STATE AGENCY FOR CONTROL OF AIDS/HIV	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	360,000.00	0.00	360,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	360,000.00	0.00	360,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,440,000.00	0.00	2,440,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	440,000.00	0.00	440,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	5,700,000.00	0.00	5,700,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	5,200,000.00	0.00	5,200,000.00	0.00	0.00	0.00

NOTE 23

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFOR MANCE IN
011103500100	KEBBI STATE CONTRIBUTORY PENSION BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	5,500,000.00	29,500,000.00	0.00	29,500,000.00	6,000,000.00	23,500,000.00	20.34
22	OTHER RECURRENT COSTS	5,500,000.00	29,500,000.00	0.00	29,500,000.00	6,000,000.00	23,500,000.00	20.34
2202	OVERHEAD COST	5,500,000.00	29,000,000.00	0.00	29,000,000.00	6,000,000.00	23,000,000.00	20.69
220201	TRAVELLING & TRANSPORT- GENERAL	900,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	900,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	1,300,000.00	2,500,000.00	0.00	2,500,000.00	830,000.00	1,670,000.00	33.20
22020201	ELECTRICITY CHARGES	750,000.00	1,500,000.00	0.00	1,500,000.00	650,000.00	850,000.00	43.33
22020202	TELEPHONE CHARGES	550,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET CHARGES	0.00	1,000,000.00	0.00	1,000,000.00	180,000.00	820,000.00	18.00
220203	MATERIALS & SUPPLIES - GENERAL	665,000.00	3,000,000.00	0.00	3,000,000.00	2,420,000.00	580,000.00	80.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	665,000.00	3,000,000.00	0.00	3,000,000.00	2,420,000.00	580,000.00	80.67
220204	MAINTENANCE SERVICES - GENERAL	10,000.00	3,000,000.00	0.00	3,000,000.00	1,310,000.00	1,690,000.00	43.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	1,200,000.00	800,000.00	60.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00	500,000.00	110,000.00	390,000.00	22.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	10,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	2,205,000.00	4,500,000.00	0.00	4,500,000.00	1,190,000.00	3,310,000.00	26.44
22020601	SECURITY SERVICES	100,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00	0.00	40.00
22020602	OFFICE RENT	2,105,000.00	3,500,000.00	0.00	3,500,000.00	790,000.00	2,710,000.00	22.57
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020701	FINANCIAL CONSULTING	60,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	360,000.00	4,000,000.00	0.00	4,000,000.00	250,000.00	3,750,000.00	6.25
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00	250,000.00	750,000.00	25.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	360,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

NOTE 24

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011111300100	DIRECTORATE OF PROTOCOL	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	177,988,914.40	601,062,588.20	0.00	424,203,999.18	336,612,946.09	87,591,053.09	79.35
21	PERSONNEL COST	24,278,914.40	31,562,588.20	0.00	54,703,999.18	47,687,646.09	7,016,353.09	87.17
2101	SALARY	24,278,914.40	31,562,588.20	0.00	54,703,999.18	47,687,646.09	7,016,353.09	87.17
210101	SALARIES AND WAGES	24,278,914.40	31,562,588.20	0.00	54,703,999.18	47,687,646.09	7,016,353.09	87.17
21010101	SALARY	24,278,914.40	31,562,588.20	23,141,410.98	54,703,999.18	47,687,646.09	7,016,353.09	87.17
22	OTHER RECURRENT COSTS	153,710,000.00	569,500,000.00	0.00	369,500,000.00	288,925,300.00	80,574,700.00	78.19
2202	OVERHEAD COST	153,710,000.00	569,500,000.00	0.00	369,500,000.00	288,925,300.00	80,574,700.00	78.19
220201	TRAVELLING & TRANSPORT- GENERAL	6,000,000.00	15,000,000.00	0.00	15,000,000.00	10,074,500.00	4,925,500.00	67.16
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	15,000,000.00	0.00	15,000,000.00	10,074,500.00	4,925,500.00	67.16
220202	UTILITIES - GENERAL	110,000.00	1,000,000.00	0.00	1,000,000.00	110,000.00	890,000.00	11.00
22020201	ELECTRICITY CHARGES	110,000.00	1,000,000.00	0.00	1,000,000.00	110,000.00	890,000.00	11.00
220203	MATERIALS & SUPPLIES - GENERAL	7,600,000.00	53,000,000.00	0.00	53,000,000.00	3,044,500.00	49,955,500.00	5.74
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,500,000.00	2,000,000.00	0.00	2,000,000.00	755,000.00	1,245,000.00	37.75
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	4,100,000.00	51,000,000.00	0.00	51,000,000.00	2,289,500.00	0.00	4.49
220204	MAINTENANCE SERVICES - GENERAL	39,500,000.00	50,000,000.00	0.00	35,000,000.00	23,502,500.00	11,497,500.00	67.15
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	10,000,000.00	0.00	10,000,000.00	1,512,250.00	8,487,750.00	15.12
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	20,000,000.00	0.00	20,000,000.00	18,000,000.00	2,000,000.00	90.00
22020406	OTHER MAINTENANCE SERVICES	30,000,000.00	20,000,000.00	0.00	5,000,000.00	3,990,250.00	1,009,750.00	79.81
220205	TRAINING - GENERAL	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000,000.00	450,000,000.00	0.00	265,000,000.00	252,193,800.00	12,806,200.00	95.17
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	250,000,000.00	0.00	195,000,000.00	185,738,800.00	9,261,200.00	95.25
22021007	WELFARE PACKAGES	50,000,000.00	200,000,000.00	0.00	70,000,000.00	66,455,000.00	3,545,000.00	94.94

NOTE 25

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011200300100	STATE HOUSE OF ASSEMBLY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	6,189,560,074.58	8,181,238,886.89	1,096,873,975.00	8,368,112,861.89	6,583,389,287.43	1,784,723,574.46	78.67
21	PERSONNEL COST	587,591,337.58	870,401,410.89	0.00	870,401,410.89	634,610,947.43	235,790,463.46	72.91
2101	SALARY	587,591,337.58	870,401,410.89	0.00	870,401,410.89	634,610,947.43	235,790,463.46	72.91
210101	SALARIES AND WAGES	587,591,337.58	870,401,410.89	0.00	870,401,410.89	634,610,947.43	235,790,463.46	72.91
21010101	SALARY	367,879,428.10	551,819,142.15	0.00	451,819,142.15	330,817,089.75	121,002,052.40	73.22
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	219,711,909.48	318,582,268.74	0.00	318,582,268.74	303,793,857.68	14,788,411.06	95.36
22	OTHER RECURRENT COSTS	5,601,968,737.00	7,310,837,476.00	1,096,873,975.00	7,497,711,451.00	5,948,778,340.00	428,933,111.00	79.34
2202	OVERHEAD COST	5,517,418,738.00	7,095,837,476.00	1,096,873,975.00	7,282,711,451.00	5,908,730,340.00	253,981,111.00	81.13
220201	TRAVELLING & TRANSPORT- GENERAL	2,405,918,738.00	3,611,837,476.00	(120,000,000.00)	3,611,837,476.00	2,490,214,961.00	1,622,515.00	68.95
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,405,918,738.00	3,611,837,476.00	(120,000,000.00)	2,491,837,476.00	2,490,214,961.00	1,622,515.00	99.93
220202	UTILITIES - GENERAL	15,000,000.00	15,000,000.00	5,000,000.00	20,000,000.00	6,050,000.00	13,950,000.00	30.25
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	5,000,000.00	10,000,000.00	6,050,000.00	3,950,000.00	60.50
22020203	INTERNET ACCESS CHARGES	10000000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	71,000,000.00	72,000,000.00	0.00	72,000,000.00	61,389,700.00	10,610,300.00	85.26
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	4,168,200.00	831,800.00	83.36
22020303	NEWS PAPERS	1,000,000.00	2,000,000.00	0.00	2,000,000.00	1,441,500.00	558,500.00	72.08
22020306	PRINTING OF SECURITY DOCUMENT	15000000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020309	UNIFORM & OTHER CLOTHING	50,000,000.00	50,000,000.00	0.00	50,000,000.00	40,780,000.00	9,220,000.00	81.56
220204	MAINTENANCE SERVICES - GENERAL	175,000,000.00	125,000,000.00	0.00	125,000,000.00	67,377,165.00	57,622,835.00	53.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	150,000,000.00	100,000,000.00	0.00	70,000,000.00	65,956,565.00	4,043,435.00	94.22
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	0.00	20,000,000.00	1,420,600.00	18,579,400.00	7.10
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	350,000,000.00	750,000,000.00	800,000,000.00	1,370,000,000.00	1,364,500,000.00	5,500,000.00	99.60
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	300,000,000.00	700,000,000.00	800,000,000.00	1,370,000,000.00	1,364,500,000.00	5,500,000.00	99.60
220206	OTHER SERVICES - GENERAL	7,500,000.00	15,000,000.00	0.00	15,000,000.00	4,621,590.00	10,378,410.00	30.81
22020601	SECURITY SERVICES	4000000.00	10,000,000.00	0.00	10,000,000.00	2,221,590.00	7,778,410.00	22.22
22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	5,000,000.00	0.00	5,000,000.00	2,400,000.00	2,600,000.00	48.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020703	LEGAL SERVICES	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,473,000,000.00	2,487,000,000.00	411,873,975.00	2,048,873,975.00	1,914,576,924.00	134,297,051.00	93.45
22021002	HONORARIUM & SITTING ALLOWANCE	10000000.00	20,000,000.00	0.00	20,000,000.00	7,964,924.00	12,035,076.00	39.82
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	5,000,000.00	0.00	5,000,000.00	2,900,000.00	2,100,000.00	58.00
22021004	MEDICAL EXPENSES - LOCAL	62,000,000.00	62,000,000.00	0.00	62,000,000.00	0.00	62,000,000.00	0.00
22021007	WELFARE PACKAGES	400,000,000.00	350,000,000.00	411,873,975.00	661,873,975.00	644,744,000.00	17,129,975.00	97.41
22021024	COMMITTEE & COMMISSION EXPENSES	2,000,000,000.00	2,050,000,000.00	0.00	1,300,000,000.00	1,258,968,000.00	41,032,000.00	96.84
2204	GRANTS AND CONTRIBUTIONS GENERAL	84,549,999.00	215,000,000.00	0.00	215,000,000.00	40,048,000.00	174,952,000.00	18.63
220401	LOCAL GRANTS AND CONTRIBUTIONS	84,549,999.00	215,000,000.00	0.00	215,000,000.00	40,048,000.00	174,952,000.00	18.63
22040109	GRANT TO COMMUNITIES/NGOS	84,549,999.00	215,000,000.00	0.00	75,000,000.00	40,048,000.00	34,952,000.00	53.40

NOTE 26

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011200400100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	9,518,085.53	114,427,129.78	0.00	114,427,129.78	57,855,477.40	56,571,652.38	50.56
21	PERSONNEL COST	1,918,085.53	42,027,129.78	0.00	42,027,129.78	37,545,477.40	4,481,652.38	89.34
2101	SALARY	1,918,085.53	42,027,129.78	0.00	42,027,129.78	37,545,477.40	4,481,652.38	89.34
210101	SALARIES AND WAGES	1,918,085.53	42,027,129.78	0.00	42,027,129.78	37,545,477.40	4,481,652.38	89.34
21010101	SALARY	1,918,085.53	2,877,129.78	0.00	2,877,129.78	1,817,164.00	1,059,965.78	63.16
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	0.00	39,150,000.00	0.00	39,150,000.00	35,728,313.40	3,421,686.60	91.26
22	OTHER RECURRENT COSTS	7,600,000.00	72,400,000.00	0.00	72,400,000.00	20,310,000.00	52,090,000.00	28.05
2202	OVERHEAD COST	7,400,000.00	56,900,000.00	0.00	56,900,000.00	19,810,000.00	37,090,000.00	34.82
220201	TRAVELLING & TRANSPORT- GENERAL	5,890,000.00	30,000,000.00	0.00	30,000,000.00	16,605,500.00	13,394,500.00	55.35
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	5,890,000.00	30,000,000.00	0.00	30,000,000.00	16,605,500.00	13,394,500.00	55.35
220202	UTILITIES - GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	740,000.00	3,800,000.00	0.00	3,800,000.00	0.00	3,800,000.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	740,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020302	BOOKS	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020303	NEWS PAPERS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORM & OTHER CLOTHING	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	770,000.00	6,000,000.00	0.00	6,000,000.00	894,500.00	5,105,500.00	14.91
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMEN	250,000.00	2,000,000.00	0.00	2,000,000.00	894,500.00	1,105,500.00	44.73
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	520,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,000,000.00	0.00	4,000,000.00	2,310,000.00	1,690,000.00	57.75
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00	310000.00	690,000.00	31.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
2203	LOANS & ADVANCES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22030105	SPECTACLE ADVANCES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22040109	GRANT TO COMMUNITIES/NGOs	200,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00

NOTE 27

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012300100100	MINISTRY OF INFORMATION & CULTURE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	160,104,171.76	255,213,657.05	250,000,000.00	515,213,657.05	430,471,979.58	84,741,677.47	83.55
21	PERSONNEL COST	107,418,171.76	174,213,657.05	0.00	174,213,657.05	159,313,979.58	14,899,677.47	91.45
2101	SALARY	107,418,171.76	174,213,657.05	0.00	174,213,657.05	159,313,979.58	14,899,677.47	91.45
210101	SALARIES AND WAGES	107,418,171.76	174,213,657.05	0.00	174,213,657.05	159,313,979.58	14,899,677.47	91.45
21010101	SALARY	107,418,171.76	174,213,657.05	0.00	174,213,657.05	159,313,979.58	14,899,677.47	91.45
22	OTHER RECURRENT COSTS	52,686,000.00	81,000,000.00	250,000,000.00	341,000,000.00	271,158,000.00	69,842,000.00	79.52
2202	OVERHEAD COST	52,686,000.00	81,000,000.00	250,000,000.00	341,000,000.00	271,158,000.00	69,842,000.00	79.52
220201	TRAVELLING & TRANSPORT- GENERAL	12,717,000.00	15,000,000.00	0.00	15,000,000.00	14,690,000.00	310,000.00	97.93
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,717,000.00	15,000,000.00	0.00	15,000,000.00	14,690,000.00	310,000.00	97.93
220202	UTILITIES - GENERAL	140,000.00	1,000,000.00	0.00	1,000,000.00	190,000.00	810,000.00	19.00
22020201	ELECTRICITY CHARGES	140,000.00	1,000,000.00	0.00	1,000,000.00	190,000.00	810,000.00	19.00
220203	MATERIALS & SUPPLIES - GENERAL	2,875,300.00	7,000,000.00	0.00	7,000,000.00	4,090,000.00	2,910,000.00	58.43
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,875,300.00	7,000,000.00	0.00	7,000,000.00	4,090,000.00	2,910,000.00	58.43
220204	MAINTENANCE SERVICES - GENERAL	8,841,000.00	8,000,000.00	0.00	8,000,000.00	7,874,000.00	126,000.00	98.43
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,841,000.00	7,000,000.00	0.00	7,000,000.00	6,882,000.00	118,000.00	98.31
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00	1,000,000.00	992,000.00	8,000.00	99.20
220205	TRAINING - GENERAL	0.00	5,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,112,700.00	45,000,000.00	250,000,000.00	280,000,000.00	214,314,000.00	65,686,000.00	76.54
22021002	HONORARIUM & SITTING ALLOWANCE	1,546,700.00	3,000,000.00	0.00	3,000,000.00	1,279,500.00	1,720,500.00	42.65
22021003	PUBLICITY & ADVERTISEMENT	19,230,000.00	20,000,000.00	250,000,000.00	255,000,000.00	203,466,500.00	51,533,500.00	79.79
22021007	WELFARE PACKAGES	5,951,000.00	10,000,000.00	0.00	10,000,000.00	9,568,000.00	432,000.00	95.68
22021031	CARNIVAL AND FESTIVAL EXPENSES	1,385,000.00	12,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00

NOTE 28

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012300200100	HISTORY BUREAU	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	4,600,000.00	3,600,000.00	2,400,000.00	6,000,000.00	6,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	4,600,000.00	3,600,000.00	2,400,000.00	6,000,000.00	6,000,000.00	0.00	100.00
2202	OVERHEAD COST	4,600,000.00	3,600,000.00	2,400,000.00	6,000,000.00	6,000,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	500,000.00	300,000.00	200,000.00	500,000.00	500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	300,000.00	200,000.00	500,000.00	500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	50,000.00	400,000.00	400,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	35,000.00	350,000.00	50,000.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,300,000.00	1,200,000.00	2,500,000.00	2,500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	300,000.00	200,000.00	500,000.00	500,000.00	0.00	100.00
22020302	BOOKS	1,000,000.00	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	800,000.00	600,000.00	300,000.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	300,000.00	600,000.00	600,000.00	0.00	100.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00	200,000.00	200,000.00	0.00	100.00
22020706	SURVEYING SERVICES	100,000.00	100,000.00	100,000.00	200,000.00	200,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,250,000.00	850,000.00	550,000.00	1,400,000.00	1,400,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	100,000.00	200,000.00	300,000.00	300,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENT	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES	550,000.00	350,000.00	150,000.00	500,000.00	500,000.00	0.00	100.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	200,000.00	100,000.00	200,000.00	300,000.00	300,000.00	0.00	100.00

NOTE 29

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012300300100	KEBBI STATE TELEVISION (KBTV)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	142,611,670.86	251,551,511.36	0.00	251,551,511.36	181,721,407.80	69,830,103.56	72.24
21	PERSONNEL COST	128,041,670.86	229,341,511.36	0.00	229,341,511.36	166,961,407.80	62,380,103.56	72.80
2101	SALARY	128,041,670.86	229,341,511.36	0.00	229,341,511.36	166,961,407.80	62,380,103.56	72.80
210101	SALARIES AND WAGES	128,041,670.86	229,341,511.36	0.00	229,341,511.36	166,961,407.80	62,380,103.56	72.80
21010101	SALARY	128,041,670.86	229,341,511.36	0.00	229,341,511.36	166,961,407.80	62,380,103.56	72.80
22	OTHER RECURRENT COSTS	14,570,000.00	22,210,000.00	0.00	22,210,000.00	14,760,000.00	7,450,000.00	66.46
2202	OVERHEAD COST	14,520,000.00	22,110,000.00	0.00	22,110,000.00	14,760,000.00	7,350,000.00	66.76
220201	TRAVELLING & TRANSPORT- GENERAL	602,000.00	1,500,000.00	0.00	1,500,000.00	300,000.00	1,200,000.00	20.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	602,000.00	1,500,000.00	0.00	1,500,000.00	300,000.00	1,200,000.00	20.00
220202	UTILITIES - GENERAL	600,000.00	1,000,000.00	0.00	1,000,000.00	250,000.00	750,000.00	25.00
22020202	TELEPHONE CHARGES	600,000.00	1,000,000.00	0.00	1,000,000.00	250,000.00	750,000.00	25.00
220203	MATERIALS & SUPPLIES - GENERAL	1,980,000.00	3,900,000.00	0.00	3,900,000.00	2,550,000.00	1,350,000.00	65.38
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,830,000.00	3,500,000.00	0.00	3,500,000.00	2,350,000.00	1,150,000.00	67.14
22020307	DRUGS/LABOURATORY/MEDICAL SUPPLIES	50,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020309	UNIFORMS AND OTHER CLOTHING	100,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	9,171,000.00	12,150,000.00	0.00	12,150,000.00	9,750,000.00	2,400,000.00	80.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPM	8,530,000.00	10,600,000.00	0.00	10,600,000.00	8,200,000.00	2,400,000.00	77.36
22020402	MAINTENANCE OF OFFICE FURNITURE	541,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	100.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	100,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220205	TRAINING - GENERAL	100,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22020501	LOCAL TRAINING	100,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220206	OTHER SERVICES - GENERAL	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22020708	MEDICAL CONSULTING	100,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,867,000.00	2,260,000.00	0.00	2,260,000.00	1,210,000.00	1,050,000.00	53.54
22021003	PUBLICITY & ADVERTISEMENT	1,717,000.00	1,800,000.00	0.00	1,800,000.00	1,010,000.00	790,000.00	56.11
22021007	WELFARE PACKAGES	50,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	100,000.00	260,000.00	0.00	260,000.00	0.00	260,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	50,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 30

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012300400100	KEBBI BROADCASTING CORPORATION (KBC)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	131,743,552.09	178,282,872.51	0.00	179,533,104.87	177,024,489.75	2,508,615.12	98.60
21	PERSONNEL COST	126,006,552.09	169,982,872.51	0.00	171,233,104.87	170,800,489.75	0.00	99.75
2101	SALARY	126,006,552.09	169,982,872.51	0.00	171,233,104.87	170,800,489.75	0.00	99.75
210101	SALARIES AND WAGES	126,006,552.09	169,982,872.51	0.00	171,233,104.87	170,800,489.75	0.00	99.75
21010101	SALARY	126,006,552.09	169,982,872.51	1,250,232.36	171,233,104.87	170,800,489.75	432,615.12	99.75
22	OTHER RECURRENT COSTS	5,737,000.00	8,300,000.00	0.00	8,300,000.00	6,224,000.00	2,076,000.00	74.99
2202	OVERHEAD COST	5,692,000.00	8,250,000.00	0.00	8,250,000.00	6,179,000.00	2,071,000.00	74.90
220201	TRAVELLING & TRANSPORT- GENERAL	495,000.00	500,000.00	0.00	500,000.00	487,500.00	12,500.00	97.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	495,000.00	500,000.00	0.00	500,000.00	487,500.00	12,500.00	97.50
220202	UTILITIES - GENERAL	486,000.00	600,000.00	0.00	600,000.00	575,000.00	25,000.00	95.83
22020201	ELECTRICITY CHARGES	486,000.00	600,000.00	0.00	600,000.00	575,000.00	25,000.00	95.83
220203	MATERIALS & SUPPLIES - GENERAL	695,500.00	700,000.00	0.00	700,000.00	686,000.00	14,000.00	98.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	695,500.00	700,000.00	0.00	700,000.00	686,000.00	14,000.00	98.00
220204	MAINTENANCE SERVICES - GENERAL	2,640,500.00	4,450,000.00	0.00	4,450,000.00	2,926,600.00	1,523,400.00	65.77
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,227,000.00	4,000,000.00	0.00	4,000,000.00	2,492,600.00	1,507,400.00	62.32
22020402	MAINTENANCE OF OFFICE FURNITURE	413,500.00	450,000.00	0.00	450,000.00	434,000.00	16,000.00	96.44
220210	MISCELLANEOUS EXPENSES GENERAL	1,375,000.00	2,000,000.00	0.00	2,000,000.00	1,503,900.00	496,100.00	75.20
22021002	HONORARIUM & SITTING ALLOWANCE	195,000.00	200,000.00	0.00	200,000.00	195,500.00	4,500.00	97.75
22021007	WELFARE PACKAGES	1,180,000.00	1,800,000.00	0.00	1,800,000.00	1,308,400.00	491,600.00	72.69
2204	GRANTS AND CONTRIBUTIONS GENERAL	45,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	45,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00
22040109	GRANT TO COMMUNITIES/NGOs	45,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00

NOTE 31

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012400100100	MINISTRYOF HOME AFFAIRS AND INTERNAL SECURITY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	45,000,000.00	330,000,000.00	0.00	180,000,000.00	140,000,000.00	40,000,000.00	77.78
22	OTHER RECURRENT COSTS	45,000,000.00	330,000,000.00	0.00	180,000,000.00	140,000,000.00	40,000,000.00	77.78
2202	OVERHEAD COST	42,120,000.00	300,000,000.00	0.00	150,000,000.00	127,030,000.00	22,970,000.00	84.69
220201	TRAVELLING & TRANSPORT- GENERAL	4,500,000.00	10,000,000.00	0.00	10,000,000.00	7,520,000.00	2,480,000.00	75.20
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,500,000.00	10,000,000.00	0.00	10,000,000.00	7,520,000.00	2,480,000.00	75.20
220202	UTILITIES - GENERAL	100,000.00	2,000,000.00	0.00	2,000,000.00	350,000.00	1,650,000.00	17.50
22020201	ELECTRICITY CHARGES	100,000.00	2,000,000.00	0.00	2,000,000.00	350,000.00	1,650,000.00	17.50
220203	MATERIALS & SUPPLIES - GENERAL	680,000.00	3,000,000.00	0.00	12,950,000.00	10,580,000.00	2,370,000.00	81.70
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	680,000.00	3,000,000.00	0.00	3,000,000.00	630,000.00	2,370,000.00	21.00
22020309	UNIFORM & CLOTHING	0.00	0.00	0.00	9,950,000.00	9,950,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	6,930,000.00	15,000,000.00	0.00	54,900,000.00	43,530,000.00	11,370,000.00	79.29
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,650,000.00	10,000,000.00	0.00	29,900,000.00	29,900,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,280,000.00	5,000,000.00	0.00	5,000,000.00	1,800,000.00	3,200,000.00	36.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	20,000,000.00	11,830,000.00	8,170,000.00	59.15
220206	OTHER SERVICES - GENERAL	3,770,000.00	100,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
22020601	SECURITY SERVICES	3,770,000.00	100,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,140,000.00	170,000,000.00	0.00	50,150,000.00	45,050,000.00	5,100,000.00	89.83
22021001	REFRESHMENT & MEALS	5,150,000.00	25,000,000.00	0.00	15,150,000.00	14,050,000.00	1,100,000.00	92.74
22021002	HONORARIUM & SITTING ALLOWANCE	4,730,000.00	20,000,000.00	0.00	10,000,000.00	8,470,000.00	1,530,000.00	84.70
22021007	WELFARE PACKAGES	6,260,000.00	25,000,000.00	0.00	25,000,000.00	22,530,000.00	2,470,000.00	90.12
22021021	SPECIAL DAYS/ CELEBRATIONS	10,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,880,000.00	30,000,000.00	0.00	30,000,000.00	12,970,000.00	17,030,000.00	43.23
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,880,000.00	30,000,000.00	0.00	30,000,000.00	12,970,000.00	17,030,000.00	43.23
22040109	GRANT TO COMMUNITIES/NGOs	2,880,000.00	30,000,000.00	0.00	30,000,000.00	12,970,000.00	17,030,000.00	43.23

NOTE 32

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
011100100100	GENERAL ADMINISTRATIVE (GOVERNMENT HOUSE)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	449,944,620.51	1,009,339,992.74	0.00	1,089,339,992.74	999,800,504.35	89,539,488.39	91.78
21	PERSONNEL COST	247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39	94.44
2101	SALARY	247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39	94.44
210101	SALARIES AND WAGES	247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39	94.44
21010101	SALARY	247,933,000.51	555,239,992.74	0.00	435,239,992.74	411,053,304.35	24,186,688.39	94.44
22	OTHER RECURRENT COSTS	202,011,620.00	454,100,000.00	0.00	654,100,000.00	588,747,200.00	65,352,800.00	90.01
2202	OVERHEAD COST	202,011,620.00	453,700,000.00	0.00	653,700,000.00	588,747,200.00	64,952,800.00	90.06
220201	TRAVELLING & TRANSPORT- GENERAL	19,340,000.00	23,000,000.00	0.00	73,000,000.00	68,600,000.00	4,400,000.00	93.97
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,340,000.00	23,000,000.00	50,000,000.00	73,000,000.00	68,600,000.00	4,400,000.00	93.97
220202	UTILITIES - GENERAL	110,000.00	10,000,000.00	0.00	10,000,000.00	110,000.00	9,890,000.00	1.10
22020201	ELECTRICITY CHARGES	110,000.00	10,000,000.00	0.00	10,000,000.00	110,000.00	9,890,000.00	1.10
220203	MATERIALS & SUPPLIES - GENERAL	2,781,500.00	13,000,000.00	0.00	13,000,000.00	5,195,000.00	0.00	39.96
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,781,500.00	13,000,000.00	0.00	13,000,000.00	5,195,000.00	0.00	39.96
220204	MAINTENANCE SERVICES - GENERAL	21,448,500.00	73,500,000.00	0.00	73,500,000.00	36,485,000.00	27,015,000.00	49.64
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	19,097,500.00	30,000,000.00	0.00	30,000,000.00	23,715,000.00	6,285,000.00	79.05
22020402	MAINTENANCE OF OFFICE FURNITURE	1,966,000.00	10,000,000.00	0.00	10,000,000.00	7,980,000.00	2,020,000.00	79.80
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	385000.00	23,500,000.00	0.00	23,500,000.00	4,790,000.00	18,710,000.00	20.38
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	112,811,620.00	258,200,000.00	0.00	468,200,000.00	467,797,200.00	402,800.00	99.91
22020501	LOCAL TRAINING	112,811,620.00	258,200,000.00	350,000,000.00	468,200,000.00	467,797,200.00	402,800.00	99.91
220210	MISCELLANEOUS EXPENSES GENERAL	45,520,000.00	76,000,000.00	0.00	16,000,000.00	10,560,000.00	5,440,000.00	66.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,691,000.00	65,000,000.00	0.00	5,000,000.00	60,000.00	4,940,000.00	1.20
22021007	WELFARE PACKAGES	829,000.00	11,000,000.00	0.00	11,000,000.00	10,500,000.00	500,000.00	95.45
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	400,000.00	0.00	400,000.00		400,000.00	0.00

NOTE 33

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
014000100100	OFFICE OF THE AUDITOR GENERAL	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	85,312,102.19	167,720,254.64	239,500,000.00	306,370,254.64	255,854,130.79	50,516,123.85	83.51
21	PERSONNEL COST	53,392,102.19	99,670,254.64	0.00	99,670,254.64	78,354,130.79	21,316,123.85	78.61
2101	SALARY	53,392,102.19	99,670,254.64	0.00	99,670,254.64	78,354,130.79	21,316,123.85	78.61
210101	SALARIES AND WAGES	53,392,102.19	99,670,254.64	0.00	99,670,254.64	78,354,130.79	21,316,123.85	78.61
21010101	SALARY	48,120,033.51	89,292,893.19	0.00	89,292,893.19	73,804,491.97	15,488,401.22	82.65
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,272,068.68	10,377,361.45	0.00	10,377,361.45	4,549,638.82	5,827,722.63	43.84
22	OTHER RECURRENT COSTS	31,920,000.00	68,050,000.00	239,500,000.00	206,700,000.00	177,500,000.00	29,200,000.00	85.87
2202	OVERHEAD COST	31,920,000.00	67,950,000.00	239,500,000.00	206,600,000.00	177,500,000.00	29,100,000.00	85.91
220201	TRAVELLING & TRANSPORT- GENERAL	3,490,000.00	3,500,000.00	8,000,000.00	11,500,000.00	11,500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,490,000.00	3,500,000.00	8,000,000.00	11,500,000.00	11,500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	500000.00	3,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	500,000.00	3,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	11,990,000.00	22,000,000.00	13,000,000.00	35,000,000.00	25,000,000.00	10,000,000.00	71.43
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,990,000.00	2,000,000.00	8,000,000.00	10,000,000.00	10,000,000.00	0.00	100.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,000,000.00	5,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,460,000.00	15,000,000.00	17,000,000.00	32,000,000.00	32,000,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,480,000.00	7,000,000.00	10,000,000.00	17,000,000.00	17,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,980,000.00	8,000,000.00	7,000,000.00	15,000,000.00	15,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	10,500,000.00	189,500,000.00	100,000,000.00	81,000,000.00	19,000,000.00	81.00
22020501	LOCAL TRAINING	7,960,000.00	10,500,000.00	189,500,000.00	100,000,000.00	81,000,000.00	19,000,000.00	81.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,480,000.00	13,750,000.00	7,000,000.00	20,100,000.00	20,000,000.00	100,000.00	99.50
22021002	HONORARIUM & SITTING ALLOWANCE	2,490,000.00	3,100,000.00	7,000,000.00	10,100,000.00	10,000,000.00	100,000.00	99.01
22021003	PUBLICITY & ADVERTISEMENT	3,990,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22021006	POSTAGES & COURIER SERVICES	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 34

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**107,421,618.33**	**163,030,476.22**	**0.00**	**163,030,476.22**	**130,686,427.80**	**32,344,048.42**	**80.16**
21	**PERSONNEL COST**	**47,421,618.33**	**95,868,452.22**	**0.00**	**95,868,452.22**	**70,686,427.80**	**25,182,024.42**	**73.73**
2101	**SALARY**	**47,421,618.33**	**95,868,452.22**	**0.00**	**95,868,452.22**	**70,686,427.80**	**25,182,024.42**	**73.73**
210101	**SALARIES AND WAGES**	**47,421,618.33**	**95,868,452.22**	**0.00**	**95,868,452.22**	**70,686,427.80**	**25,182,024.42**	**73.73**
21010101	SALARY	42,002,377.59	80,008,387.02	0.00	80,008,387.02	64,971,843.24	15,036,543.78	81.21
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,419,240.74	15,860,065.20	0.00	15,860,065.20	5,714,584.56	10,145,480.64	36.03
22	**OTHER RECURRENT COSTS**	**60,000,000.00**	**67,162,024.00**	**0.00**	**67,162,024.00**	**60,000,000.00**	**7,162,024.00**	**89.34**
2202	**OVERHEAD COST**	**58,315,000.00**	**64,162,024.00**	**0.00**	**64,162,024.00**	**57,440,000.00**	**6,722,024.00**	**89.52**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**2,494,000.00**	**7,000,000.00**	0.00	**7,000,000.00**	**6,952,000.00**	**48,000.00**	**99.31**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,494,000.00	7,000,000.00	0.00	7,000,000.00	6,952,000.00	48,000.00	99.31
220202	**UTILITIES - GENERAL**	**899,000.00**	**1,000,000.00**	**0.00**	1,000,000.00	**910,000.00**	**90,000.00**	**91.00**
22020201	ELECTRICITY CHARGES	899,000.00	1,000,000.00	0.00	1,000,000.00	910,000.00	90,000.00	91.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,994,200.00**	**9,000,000.00**	0.00	**9,000,000.00**	**8,900,000.00**	**100,000.00**	**98.89**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,994,200.00	3,000,000.00	0.00	3,000,000.00	2,975,000.00	25,000.00	99.17
22020306	PRINTING OF SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	5,925,000.00	0.00	98.75
220204	**MAINTENANCE SERVICES - GENERAL**	**9,806,000.00**	**10,500,000.00**	**0.00**	**10,500,000.00**	**10,171,500.00**	**328,500.00**	**96.87**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,706,000.00	6,000,000.00	0.00	6,000,000.00	5,993,500.00	6,500.00	99.89
22020402	MAINTENANCE OF OFFICE FURNITURE	1,900,000.00	2,000,000.00	0.00	2,000,000.00	1,768,000.00	232,000.00	88.40
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	2,200,000.00	2,500,000.00	0.00	2,500,000.00	2,410,000.00	90,000.00	96.40
220205	**TRAINING - GENERAL**	**20,262,500.00**	**20,300,000.00**	**0.00**	20,300,000.00	**17,696,500.00**	**2,603,500.00**	**87.17**
22020501	LOCAL TRAINING	20,262,500.00	20,300,000.00	0.00	20,300,000.00	17,696,500.00	2,603,500.00	87.17
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**7,000,000.00**	**7,000,000.00**	**0.00**	7,000,000.00	**4,160,000.00**	0.00	**59.43**
22020701	FINANCIAL CONSULTING	7,000,000.00	7,000,000.00	0.00	7,000,000.00	4,160,000.00	0.00	59.43
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,859,300.00**	**9,362,024.00**	**0.00**	**9,362,024.00**	**8,650,000.00**	**712,024.00**	**92.39**
22021002	HONORARIUM & SITTING ALLOWANCE	2,910,000.00	3,000,000.00	0.00	3,000,000.00	2,789,000.00	211,000.00	92.97
22021033	OTHER MISC EXPENDITURE	5,949,300.00	6,362,024.00	0.00	6,362,024.00	5,861,000.00	501,024.00	92.12
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**1,685,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**2,560,000.00**	**440,000.00**	**85.33**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,685,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**2,560,000.00**	**440,000.00**	**85.33**
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	1,685,000.00	3,000,000.00	0.00	3,000,000.00	2,560,000.00	440,000.00	85.33

NOTE 35

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
014700100100	CIVIL SERVICE COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	27,708,450.00	180,080,006.88	0.00	180,080,006.88	64,019,247.32	116,060,759.56	35.55
21	PERSONNEL COST	7,298,450.00	60,080,006.88	0.00	60,080,006.88	40,669,247.32	19,410,759.56	67.69
2101	SALARY	7,298,450.00	60,080,006.88	0.00	60,080,006.88	40,669,247.32	19,410,759.56	67.69
210101	SALARIES AND WAGES	7,298,450.00	60,080,006.88	0.00	60,080,006.88	40,669,247.32	19,410,759.56	67.69
21010101	SALARY	7,298,450.00	13,410,901.88	500,000.00	13,910,901.88	13,754,172.60	156,729.28	98.87
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	26,935,074.72	46,669,105.00	(500,000.00)	46,169,105.00	26,915,074.72	19,254,030.28	58.30
22	OTHER RECURRENT COSTS	20,410,000.00	120,000,000.00	0.00	120,000,000.00	23,350,000.00	96,650,000.00	19.46
2202	OVERHEAD COST	20,410,000.00	120,000,000.00	0.00	120,000,000.00	23,350,000.00	96,650,000.00	19.46
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	13,000,000.00	0.00	13,000,000.00	570,000.00	12,430,000.00	4.38
220202	UTILITIES - GENERAL	90,000.00	2,000,000.00	0.00	2,000,000.00	600,000.00	1,400,000.00	30.00
22020201	ELECTRICITY CHARGES	90,000.00	2,000,000.00	0.00	2,000,000.00	600,000.00	1,400,000.00	30.00
220203	MATERIALS & SUPPLIES - GENERAL	7,480,000.00	13,000,000.00	0.00	13,000,000.00	10,500,000.00	2,500,000.00	80.77
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,090,000.00	8,000,000.00	0.00	8,000,000.00	5,710,000.00	2,290,000.00	71.38
22020306	PRINTING OF NON SECURITY DOCUMENTS	3,390,000.00	5,000,000.00	0.00	5,000,000.00	4,790,000.00	210,000.00	95.80
220204	MAINTENANCE SERVICES - GENERAL	4,950,000.00	25,000,000.00	0.00	25,000,000.00	2,420,000.00	22,580,000.00	9.68
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1370000.00	20,000,000.00	0.00	20,000,000.00	1,060,000.00	18,940,000.00	5.30
22020402	MAINTENANCE OF OFFICE FURNITURE	3,580,000.00	5,000,000.00	0.00	5,000,000.00	1,360,000.00	3,640,000.00	27.20
220205	TRAINING - GENERAL	0.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,890,000.00	60,000,000.00	0.00	60,000,000.00	9,830,000.00	50,170,000.00	16.38
22021001	REFRESHMENT & MEALS	3,070,000.00	20,000,000.00	0.00	20,000,000.00	1,760,000.00	18,240,000.00	8.80
22021002	HONORARIUM & SITTING ALLOWANCE	2,220,000.00	20,000,000.00	0.00	20,000,000.00	4,090,000.00	15,910,000.00	20.45
22021007	WELFARE PACKAGES	2,600,000.00	20,000,000.00	0.00	20,000,000.00	3,980,000.00	16,020,000.00	19.90

NOTE 36

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	32,491,961.19	86,127,965.20	0.00	86,127,965.20	36,153,371.11	49,974,594.09	41.98
21	PERSONNEL COST	26,492,461.19	62,127,965.20	0.00	62,127,965.20	30,133,371.11	31,994,594.09	48.50
2101	SALARY	26,492,461.19	62,127,965.20	0.00	62,127,965.20	30,133,371.11	31,994,594.09	48.50
210101	SALARIES AND WAGES	26,492,461.19	62,127,965.20	0.00	62,127,965.20	30,133,371.11	31,994,594.09	48.50
21010101	SALARY	4,870,353.98	21,622,106.45	0.00	21,622,106.45	8,511,263.52	13,110,842.93	39.36
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	21,622,107.21	40,505,858.75	0.00	40,505,858.75	21,622,107.59	18,883,751.16	53.38
22	OTHER RECURRENT COSTS	5,999,500.00	24,000,000.00	0.00	24,000,000.00	6,020,000.00	17,980,000.00	25.08
2202	OVERHEAD COST	5,936,500.00	22,000,000.00	0.00	22,000,000.00	5,900,000.00	16,100,000.00	26.82
220201	TRAVELLING & TRANSPORT- GENERAL	938,000.00	6,000,000.00	0.00	6,000,000.00	1,093,000.00	4,907,000.00	18.22
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	938,000.00	6,000,000.00	0.00	6,000,000.00	1,093,000.00	4,907,000.00	18.22
220202	UTILITIES - GENERAL	180,000.00	500,000.00	0.00	500,000.00	180,000.00	320,000.00	36.00
22020201	ELECTRICITY CHARGES	180,000.00	500,000.00	0.00	500,000.00	180,000.00	320,000.00	36.00
220203	MATERIALS & SUPPLIES - GENERAL	236,000.00	2,500,000.00	0.00	2,500,000.00	273,000.00	2,227,000.00	10.92
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	236,000.00	2,500,000.00	0.00	2,500,000.00	273,000.00	2,227,000.00	10.92
220204	MAINTENANCE SERVICES - GENERAL	1,250,000.00	6,000,000.00	0.00	6,000,000.00	1,638,000.00	4,362,000.00	27.30
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,032,000.00	4,000,000.00	0.00	4,000,000.00	1,161,000.00	2,839,000.00	29.03
22020402	MAINTENANCE OF OFFICE FURNITURE	218,000.00	2,000,000.00	0.00	2,000,000.00	477,000.00	1,523,000.00	23.85
220210	MISCELLANEOUS EXPENSES GENERAL	3,332,500.00	7,000,000.00	0.00	7,000,000.00	2,716,000.00	4,284,000.00	38.80
22021001	REFRESHMENT & MEALS	333,500.00	2,000,000.00	0.00	2,000,000.00	358,000.00	1,642,000.00	17.90
22021002	HONORARIUM & SITTING ALLOWANCE	2,999,000.00	5,000,000.00	0.00	5,000,000.00	2,358,000.00	2,642,000.00	47.16
2204	GRANTS AND CONTRIBUTIONS GENERAL	63,000.00	2,000,000.00	0.00	2,000,000.00	120,000.00	1,880,000.00	6.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	63,000.00	2,000,000.00	0.00	2,000,000.00	120,000.00	1,880,000.00	6.00
22040109	GRANT TO COMMUNITIES/NGOs	63,000.00	2,000,000.00	0.00	2,000,000.00	120,000.00	1,880,000.00	6.00

NOTE 37

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	47,816,685.48	92,157,546.36	0.00	92,157,546.36	53,659,783.80	38,497,762.56	58.23
21	PERSONNEL COST	35,816,685.48	56,098,858.36	0.00	56,098,858.36	41,659,783.80	14,439,074.56	74.26
2101	SALARY	35,816,685.48	56,098,858.36	0.00	56,098,858.36	41,659,783.80	14,439,074.56	74.26
210101	SALARIES AND WAGES	35,816,685.48	56,098,858.36	0.00	56,098,858.36	41,659,783.80	14,439,074.56	74.26
21010101	SALARY	4,643,578.92	11,108,643.00	0.00	11,108,643.00	10,298,328.96	810,314.04	92.71
21010103	CONSOLIDATED REVENUE FUND CHARGES	31,173,106.56	44,990,215.36	0.00	44,990,215.36	31,361,454.84	13,628,760.52	69.71
22	OTHER RECURRENT COSTS	12,000,000.00	36,058,688.00	0.00	36,058,688.00	12,000,000.00	24,058,688.00	33.28
2202	OVERHEAD COST	12,000,000.00	36,058,688.00	0.00	36,058,688.00	12,000,000.00	36,876,064.00	33.28
220201	TRAVELLING & TRANSPORT- GENERAL	2,000,000.00	6,000,000.00	0.00	6,000,000.00	990,000.00	19,527,376.00	16.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	6,000,000.00	0.00	6,000,000.00	990,000.00	13,817,376.00	16.50
220202	UTILITIES - GENERAL	1,500,000.00	3,000,000.00	0.00	3,000,000.00	1,300,000.00	0.00	43.33
22020201	ELECTRICITY CHARGES	1,500,000.00	3,000,000.00	0.00	3,000,000.00	1,300,000.00	0.00	43.33
220203	MATERIALS & SUPPLIES - GENERAL	1,880,000.00	6,500,000.00	0.00	6,500,000.00	2,470,000.00	4,030,000.00	38.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	880,000.00	3,000,000.00	0.00	3,000,000.00	1,300,000.00	1,700,000.00	43.33
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	3,500,000.00	0.00	3,500,000.00	1,170,000.00	2,330,000.00	33.43
220204	MAINTENANCE SERVICES - GENERAL	3,820,000.00	12,000,000.00	0.00	12,000,000.00	3,940,000.00	8,060,000.00	32.83
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,130,000.00	2,000,000.00	0.00	2,000,000.00	990,000.00	1,010,000.00	49.50
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00	0.00	5,000,000.00	2,060,000.00	2,940,000.00	41.20
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	690000.00	5,000,000.00	0.00	5,000,000.00	890,000.00	4,110,000.00	17.80
220205	TRAINING - GENERAL	-	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	-	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,800,000.00	5,558,688.00	0.00	5,558,688.00	3,300,000.00	2,258,688.00	59.37
22021001	REFRESHMENT & MEALS	1,340,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,460,000.00	3,558,688.00	0.00	3,558,688.00	1,300,000.00	2,258,688.00	36.53

NOTE 38

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
014900200100	LOCAL GOVT. STAFF PENSION BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	20,526,165.84	6,491,999.50	18,000,000.00	24,491,999.50	16,334,824.62	8,157,174.88	66.69
21	PERSONNEL COST	2,767,125.84	4,441,999.50	0.00	4,441,999.50	3,985,304.62	456,694.88	89.72
2101	SALARY	2,767,125.84	4,441,999.50	0.00	4,441,999.50	3,985,304.62	456,694.88	89.72
210101	SALARIES AND WAGES	2,767,125.84	4,441,999.50	0.00	4,441,999.50	3,985,304.62	456,694.88	89.72
21010101	SALARY	2,767,125.84	4,441,999.50	0.00	4,441,999.50	3,985,304.62	456,694.88	89.72
22	OTHER RECURRENT COSTS	17,759,040.00	2,050,000.00	18,000,000.00	20,050,000.00	12,349,520.00	7,700,480.00	61.59
2202	OVERHEAD COST	16,709,040.00	2,000,000.00	17,000,000.00	19,000,000.00	11,799,520.00	7,200,480.00	62.10
220201	TRAVELLING & TRANSPORT- GENERAL	2,500,000.00	500,000.00	2,000,000.00	2,500,000.00	2,500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	500,000.00	2,000,000.00	2,500,000.00	2,500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,204,040.00	200,000.00	3,000,000.00	3,200,000.00	290,000.00	2,910,000.00	9.06
22020201	ELECTRICITY CHARGES	1,204,040.00	200,000.00	3,000,000.00	3,200,000.00	290,000.00	2,910,000.00	9.06
220203	MATERIALS & SUPPLIES - GENERAL	2,705,000.00	500,000.00	2,500,000.00	3,000,000.00	1,640,000.00	1,360,000.00	54.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,505,000.00	300,000.00	1,500,000.00	1,800,000.00	515,000.00	1,285,000.00	28.61
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	200,000.00	1,000,000.00	1,200,000.00	1,125,000.00	75,000.00	93.75
220204	MAINTENANCE SERVICES - GENERAL	1,800,000.00	300,000.00	1,500,000.00	1,800,000.00	1,480,000.00	320,000.00	82.22
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	650,000.00	150,000.00	500,000.00	650,000.00	625,000.00	25,000.00	96.15
22020402	MAINTENANCE OF OFFICE FURNITURE	1,150,000.00	150,000.00	1,000,000.00	1,150,000.00	855,000.00	295,000.00	74.35
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,100,000.00	100,000.00	1,000,000.00	1,100,000.00	1,065,000.00	35,000.00	96.82
22020701	FINANCIAL CONSULTING	1,100,000.00	100,000.00	1,000,000.00	1,100,000.00	1,065,000.00	35,000.00	96.82
220210	MISCELLANEOUS EXPENSES GENERAL	7,400,000.00	400,000.00	7,000,000.00	7,400,000.00	4,824,520.00	2,575,480.00	65.20
22021001	REFRESHMENT & MEALS	3,050,000.00	50,000.00	3,000,000.00	3,050,000.00	1,124,520.00	1,925,480.00	36.87
22021002	HONORARIUM & SITTING ALLOWANCE	1,350,000.00	350,000.00	1,000,000.00	1,350,000.00	1,350,000.00	-	100.00
22021007	WELFARE PACKAGES	3,000,000.00	0.00	3,000,000.00	3,000,000.00	2,350,000.00	650,000.00	78.33
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,050,000.00	50,000.00	1,000,000.00	1,050,000.00	550,000.00	500,000.00	52.38
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,050,000.00	50,000.00	1,000,000.00	1,050,000.00	550,000.00	500,000.00	52.38
22040109	GRANT TO COMMUNITIES/NGOs	1,050,000.00	50,000.00	1,000,000.00	1,050,000.00	550,000.00	500,000.00	52.38

NOTE 39

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	7,176,258,971.38	10,356,227,739.05	0.00	10,356,227,739.05	10,060,701,624.28	295,526,114.77	97.15
21	PERSONNEL COST	737,657,699.88	1,030,227,739.05	0.00	1,030,227,739.05	995,077,391.12	0.00	96.59
2101	SALARY	737,657,699.88	1,030,227,739.05	0.00	1,030,227,739.05	995,077,391.12	0.00	96.59
210101	SALARIES AND WAGES	737,657,699.88	1,030,227,739.05	0.00	1,030,227,739.05	995,077,391.12	0.00	96.59
21010101	SALARY	14,080,629.00	1,030,227,739.05	0.00	1,030,227,739.05	995,077,391.12	0.00	96.59
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	723,577,070.88	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	6,438,601,271.50	9,326,000,000.00	0.00	9,126,000,000.00	9,065,624,233.16	60,375,766.84	99.34
2202	OVERHEAD COST	3,972,511,512.32	4,326,000,000.00	0.00	4,143,000,000.00	4,108,613,523.57	34,386,476.43	99.17
220201	TRAVELLING & TRANSPORT- GENERAL	754,049,191.15	1,500,000,000.00	0.00	1,500,000,000.00	1,474,130,000.00	25,870,000.00	98.28
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	754,049,191.15	1,500,000,000.00	0.00	1,500,000,000.00	1,474,130,000.00	25,870,000.00	98.28
220202	UTILITIES - GENERAL	15,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	15,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	650,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	650,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	69,533,200.00	160,000,000.00	0.00	140,000,000.00	132,530,048.82	7,469,951.18	94.66
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	32,033,200.00	100,000,000.00	0.00	90,000,000.00	89,315,713.20	684,286.80	99.24
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	30,500,000.00	50,000,000.00	0.00	50,000,000.00	43,214,335.62	6,785,664.38	86.43
220205	TRAINING - GENERAL	20,000,000.00	50,000,000.00	0.00	35,000,000.00	34,624,374.50	375,625.50	98.93
22020501	LOCAL TRAINING	20,000,000.00	50,000,000.00	0.00	35,000,000.00	34,624,374.50	375,625.50	98.93
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,500,000.00	20,000,000.00	0.00	2,000,000.00	1,400,000.00	600,000.00	70.00
22020701	FINANCIAL CONSULTING	12,500,000.00	20,000,000.00	0.00	2,000,000.00	1,400,000.00	600,000.00	70.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,100,779,121.17	2,575,000,000.00	0.00	2,465,000,000.00	2,464,929,100.25	70,899.75	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,656,300.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES (STATE VISIT)	3,058,908,719.01	2,500,000,000.00	0.00	2,465,000,000.00	2,464,929,100.25	70,899.75	100.00
22021026	EXCO & TENDER EXPENSES	33,214,102.16	60,000,000.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,466,089,759.18	5,000,000,000.00	0.00	4,983,000,000.00	4,957,010,709.59	25,989,290.41	99.48
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,466,089,759.18	5,000,000,000.00	0.00	4,983,000,000.00	4,957,010,709.59	25,989,290.41	99.48
22040105	GRANT TO GOVERNMENTS OWNED COMPANIES- CURRENT	387,236,512.23	2,000,000,000.00	0.00	2,000,000,000.00	1,983,525,563.82	16,474,436.18	99.18
22040109	GRANTS TO COMMUNITIES/NGOs	2,078,853,246.95	3,000,000,000.00	0.00	2,983,000,000.00	2,973,485,145.77	9,514,854.23	99.68

NOTE 40

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
16102100100	LIASON OFFICE ABUJA	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	82,129,186.86	206,000,000.00	75,000,000.00	281,000,000.00	259,959,999.93	21,040,000.07	92.51
21	PERSONNEL COST	5,279,187.96	15,600,000.00	0.00	15,600,000.00	10,399,999.92	5,200,000.08	66.67
2101	SALARY	5,279,187.96	15,600,000.00	0.00	15,600,000.00	10,399,999.92	5,200,000.08	66.67
210101	SALARIES AND WAGES	5,279,187.96	15,600,000.00	0.00	15,600,000.00	10,399,999.92	5,200,000.08	66.67
21010101	SALARY	5,279,187.96	15,600,000.00	0.00	15,600,000.00	10,399,999.92	5,200,000.08	66.67
22	OTHER RECURRENT COSTS	76,849,998.90	190,400,000.00	75,000,000.00	265,400,000.00	249,560,000.01	15,839,999.99	94.03
2202	OVERHEAD COST	76,849,998.90	188,900,000.00	75,000,000.00	263,900,000.00	249,560,000.01	14,339,999.99	94.57
220201	TRAVELLING & TRANSPORT- GENERAL	16,999,999.93	32,000,000.00	30,000,000.00	62,000,000.00	61,000,000.00	1,000,000.00	98.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,999,999.93	32,000,000.00	30,000,000.00	62,000,000.00	61,000,000.00	1,000,000.00	98.39
220202	UTILITIES - GENERAL	5,531,082.86	18,000,000.00	2,500,000.00	20,500,000.00	18,908,999.49	1,591,000.51	92.24
22020201	ELECTRICITY CHARGES	5,531,082.86	18,000,000.00	2,500,000.00	20,500,000.00	18,908,999.49	1,591,000.51	92.24
220203	MATERIALS & SUPPLIES - GENERAL	9,999,999.97	50,000,000.00	11,000,000.00	61,000,000.00	60,543,333.33	456,666.67	99.25
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,000,000.00	10,000,000.00	0.00	10,000,000.00	9,900,000.00	0.00	99.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,999,999.97	40,000,000.00	11,000,000.00	51,000,000.00	50,643,333.33	356,666.67	99.30
220204	MAINTENANCE SERVICES - GENERAL	31,677,892.13	55,000,000.00	20,000,000.00	75,000,000.00	72,249,699.96	2,750,300.04	96.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	19,999,999.99	30,000,000.00	20,000,000.00	50,000,000.00	48,250,000.00	1,750,000.00	96.50
22020402	MAINTENANCE OF OFFICE FURNITURE	3,677,892.14	10,000,000.00	0.00	10,000,000.00	8,999,699.96	1,000,300.04	90.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	8,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	6,400,000.00	0.00	6,400,000.00	0.00	6,400,000.00	0.00
22020501	LOCAL TRAINING	0.00	6,400,000.00	0.00	6,400,000.00	0.00	6,400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,641,024.01	27,500,000.00	11,500,000.00	39,000,000.00	36,857,967.23	2,142,032.77	94.51
22021002	HONORARIUM & SITTING ALLOWANCE	3,141,024.01	10,000,000.00	0.00	10,000,000.00	7,857,967.23	2,142,032.77	78.58
22021007	WELFARE PACKAGES	9,500,000.00	17,500,000.00	11,500,000.00	29,000,000.00	29,000,000.00	-	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

NOTE 41

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
16102100200	LIASON OFFICE KADUNA	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	9,249,580.00	13,650,000.00	0.00	13,650,000.00	9,249,580.00	4,400,420.00	67.76
21	PERSONNEL COST	4,399,580.00	7,950,000.00	0.00	7,950,000.00	4,399,580.00	0.00	55.34
2101	SALARY	4,399,580.00	7,950,000.00	0.00	7,950,000.00	4,399,580.00	0.00	55.34
210101	SALARIES AND WAGES	4,399,580.00	7,950,000.00	0.00	7,950,000.00	4,399,580.00	0.00	55.34
21010101	SALARY	4,399,580.00	7,950,000.00	0.00	7,950,000.00	4,399,580.00	0.00	55.34
22	OTHER RECURRENT COSTS	4,850,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00	85.09
2202	OVERHEAD COST	4,850,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00	85.09
220201	TRAVELLING & TRANSPORT- GENERAL	696,000.00	700,000.00	0.00	700,000.00	696,000.00	4,000.00	99.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	696,000.00	700,000.00	0.00	700,000.00	696,000.00	4,000.00	99.43
220202	UTILITIES - GENERAL	480,000.00	500,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
22020201	ELECTRICITY CHARGES	480,000.00	500,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
220203	MATERIALS & SUPPLIES - GENERAL	1,896,000.00	2,100,000.00	0.00	2,100,000.00	1,896,000.00	204,000.00	90.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	96,000.00	100,000.00	0.00	100,000.00	96,000.00	4,000.00	96.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	1800000.00	2,000,000.00	0.00	2,000,000.00	1800000.00	200,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	542,000.00	600,000.00	0.00	600,000.00	542,000.00	58,000.00	90.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	282,000.00	300,000.00	0.00	300,000.00	282,000.00	18,000.00	94.00
22020402	MAINTENANCE OF OFFICE FURNITURE	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRs	80,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,236,000.00	1,800,000.00	0.00	1,800,000.00	1,236,000.00	564,000.00	68.67
22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	1,700,000.00	0.00	1,700,000.00	1,200,000.00	0.00	70.59
22021007	WELFARE PACKAGES	36,000.00	100,000.00	0.00	100,000.00	36,000.00	64,000.00	36.00

NOTE 42

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFOR MANCE IN
16102100300	LIASON OFFICE SOKOTO	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	2,970,000.00	4,000,000.00	0.00	4,000,000.00	2,628,052.00	1,371,948.00	65.70
21	PERSONNEL COST	1,250,000.00	1,950,000.00	0.00	1,950,000.00	908,052.00	1,041,948.00	46.57
2101	SALARY	1,250,000.00	1,950,000.00	0.00	1,950,000.00	908,052.00	1,041,948.00	46.57
210101	SALARIES AND WAGES	1,250,000.00	1,950,000.00	0.00	1,950,000.00	908,052.00	1,041,948.00	46.57
21010101	SALARY	1,250,000.00	1,950,000.00	0.00	1,950,000.00	908,052.00	1,041,948.00	46.57
22	OTHER RECURRENT COSTS	1,720,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00	83.90
2202	OVERHEAD COST	1,660,000.00	1,950,000.00	0.00	1,950,000.00	1,660,000.00	290,000.00	85.13
220201	TRAVELLING & TRANSPORT- GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220202	UTILITIES - GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020201	ELECTRICITY CHARGES	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL	628,000.00	650,000.00	0.00	650,000.00	628,000.00	22,000.00	96.62
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	228,000.00	250,000.00	0.00	250,000.00	228,000.00	22,000.00	91.20
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	312,000.00	400,000.00	0.00	400,000.00	312,000.00	88,000.00	78.00
22021002	HONORARIUM & SITTING ALLOWANCE	156,000.00	200,000.00	0.00	200,000.00	156,000.00	44,000.00	78.00
22021007	WELFARE PACKAGES	156,000.00	200,000.00	0.00	200,000.00	156,000.00	44,000.00	78.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	60,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	60,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
22040109	GRANTS TO COMMUNITIES/NGOs	60,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00

NOTE 43

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
16102100400	LIASON OFFICE LAGOS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	1,800,000.00	2,200,000.00	0.00	2,200,000.00	1,800,000.00	400,000.00	81.82
22	OTHER RECURRENT COSTS	1,800,000.00	2,200,000.00	0.00	2,200,000.00	1,800,000.00	400,000.00	81.82
2202	OVERHEAD COST	1,750,000.00	2,150,000.00	0.00	2,150,000.00	1,750,000.00	400,000.00	81.40
220201	TRAVELLING & TRANSPORT- GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
220202	UTILITIES - GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	200,000.00	0.00	200,000.00	150,000.00	0.00	75.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	150,000.00	200,000.00	0.00	200,000.00	150,000.00	0.00	75.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	550,000.00	0.00	550,000.00	500,000.00	50,000.00	90.91
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	325,000.00	0.00	325,000.00	300,000.00	25,000.00	92.31
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	125,000.00	0.00	125,000.00	100,000.00	25,000.00	80.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00

NOTE 44

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
016103700100	PILGRIMS WELFARE AGENCY (PWA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	99,560,242.92	138,787,844.60	0.00	138,787,844.60	91,165,815.08	47,622,029.52	65.69
21	PERSONNEL COST	16,361,242.92	46,787,844.60	0.00	46,787,844.60	35,165,815.08	11,622,029.52	75.16
2101	SALARY	16,361,242.92	46,787,844.60	0.00	46,787,844.60	35,165,815.08	11,622,029.52	75.16
210101	SALARIES AND WAGES	16,361,242.92	46,787,844.60	0.00	46,787,844.60	35,165,815.08	11,622,029.52	75.16
21010101	SALARY	16,361,242.92	46,787,844.60	0.00	46,787,844.60	35,165,815.08	11,622,029.52	75.16
22	OTHER RECURRENT COSTS	83,199,000.00	92,000,000.00	0.00	92,000,000.00	56,000,000.00	36,000,000.00	60.87
2202	OVERHEAD COST	82,199,000.00	90,000,000.00	0.00	90,000,000.00	56,000,000.00	34,000,000.00	62.22
220201	TRAVELLING & TRANSPORT- GENERAL	24,010,000.00	25,000,000.00	0.00	25,000,000.00	19,600,000.00	5,400,000.00	78.40
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	24,010,000.00	25,000,000.00	0.00	25,000,000.00	19,600,000.00	5,400,000.00	78.40
220202	UTILITIES - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,669,000.00	9,000,000.00	0.00	9,000,000.00	5,000,000.00	4,000,000.00	55.56
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,669,000.00	7,000,000.00	0.00	7,000,000.00	5,000,000.00	2,000,000.00	71.43
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	46,520,000.00	49,000,000.00	0.00	49,000,000.00	31,400,000.00	17,600,000.00	64.08
22021002	HONORARIUM & SITTING ALLOWANCE	26,520,000.00	28,000,000.00	0.00	28,000,000.00	15,400,000.00	12,600,000.00	55.00
22021003	PUBLICITY & ADVERTISEMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	19,000,000.00	20,000,000.00	0.00	20,000,000.00	16,000,000.00	4,000,000.00	80.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

NOTE 45

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
016400100100	MINISTRY OF SPECIAL DUTIES	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	60,000,000.00	460,300,000.00	0.00	260,300,000.00	179,990,000.00	80,310,000.00	69.15
22	OTHER RECURRENT COSTS	60,000,000.00	460,300,000.00	0.00	260,300,000.00	179,990,000.00	25,630,000.00	69.15
2202	OVERHEAD COST	40,347,000.00	360,300,000.00	0.00	190,300,000.00	161,011,000.00	25,630,000.00	84.61
220201	TRAVELLING & TRANSPORT- GENERAL	14,695,400.00	15,000,000.00	0.00	15,000,000.00	12,499,000.00	2,501,000.00	83.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,695,400.00	15,000,000.00	0.00	15,000,000.00	12,499,000.00	2,501,000.00	83.33
220202	UTILITIES - GENERAL	110,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
22020201	ELECTRICITY CHARGES	110,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
220203	MATERIALS & SUPPLIES - GENERAL	5,249,600.00	308,000,000.00	0.00	138,000,000.00	124,570,000.00	13,430,000.00	90.27
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,429,600.00	5,000,000.00	0.00	5,000,000.00	3,857,000.00	1,143,000.00	77.14
22020305	PRINTING OF NON SECURITY DOCUMENTS	2820000.00	3,000,000.00	0.00	3,000,000.00	713,000.00	2,287,000.00	23.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	300,000,000.00	0.00	130,000,000.00	120,000,000.00	10,000,000.00	92.31
220204	MAINTENANCE SERVICES - GENERAL	4,581,000.00	9,300,000.00	0.00	9,300,000.00	5,431,000.00	3,869,000.00	58.40
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1830000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2751000.00	3,000,000.00	0.00	3,000,000.00	2,431,000.00	569,000.00	81.03
220205	TRAINING - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	2,991,000.00	2,009,000.00	59.82
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00	2,991,000.00	2,009,000.00	59.82
220210	MISCELLANEOUS EXPENSES GENERAL	15,711,000.00	22,000,000.00	0.00	22,000,000.00	15,400,000.00	4,950,000.00	70.00
22021001	REFRESHMENT & MEALS	3,160,000.00	7,000,000.00	0.00	7,000,000.00	4,100,790.00	2,899,210.00	58.58
22021002	HONORARIUM & SITTING ALLOWANCE	8,175,000.00	10,000,000.00	0.00	10,000,000.00	7,949,210.00	2,050,790.00	79.49
22021007	WELFARE PACKAGES	4,376,000.00	5,000,000.00	0.00	5,000,000.00	3,350,000.00	1,650,000.00	67.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	19,653,000.00	100,000,000.00	0.00	70,000,000.00	18,979,000.00	51,021,000.00	27.11
220401	LOCAL GRANTS AND CONTRIBUTIONS	19,653,000.00	100,000,000.00	0.00	70,000,000.00	18,979,000.00	51,021,000.00	27.11
22040109	GRANT TO COMMUNITIES/NGOs	19,653,000.00	100,000,000.00	0.00	70,000,000.00	18,979,000.00	51,021,000.00	27.11

NOTE 46

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
016502200100	PERSON WITH DISABILITY COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	0.00	47,000,000.00	0.00	47,000,000.00	0.00	47,000,000.00	0.00
21	PERSONNEL COST	0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
2101	SALARY	0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
2202	OVERHEAD COST	0.00	21,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	8,200,000.00	0.00	8,200,000.00	0.00	17,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,200,000.00	0.00	1,200,000.00	0.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

NOTE 47

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
016500100100	MINISTRY OF RELIGIOUS AFFAIRS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	122,785,000.00	688,500,000.00	0.00	588,500,000.00	544,325,000.00	44,175,000.00	92.49
22	OTHER RECURRENT COSTS	122,785,000.00	688,500,000.00	0.00	588,500,000.00	544,325,000.00	44,175,000.00	92.49
2202	OVERHEAD COST	119,385,000.00	638,500,000.00	0.00	538,500,000.00	494,325,000.00	44,175,000.00	91.80
220201	TRAVELLING & TRANSPORT- GENERAL	4,850,000.00	50,000,000.00	0.00	10,000,000.00	9,490,000.00	510,000.00	94.90
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,850,000.00	50,000,000.00	0.00	10,000,000.00	9,490,000.00	510,000.00	94.90
220202	UTILITIES - GENERAL	1,750,000.00	2,000,000.00	0.00	2,000,000.00	120,000.00	1,880,000.00	6.00
22020201	ELECTRICITY CHARGES	1,750,000.00	2,000,000.00	0.00	2,000,000.00	120,000.00	1,880,000.00	6.00
220203	MATERIALS & SUPPLIES - GENERAL	6,785,000.00	407,500,000.00	0.00	397,000,000.00	392,875,000.00	4,125,000.00	98.96
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	5,335,000.00	6,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22020302	BOOKS	1,450,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	400,000,000.00	0.00	396,000,000.00	392,075,000.00	3,925,000.00	99.01
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	3500000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	3500000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	97,500,000.00	174,500,000.00	0.00	125,000,000.00	91,840,000.00	6,280,000.00	219.61
22021002	HONORARIUM & SITTING ALLOWANCE	84,000,000.00	94,500,000.00	0.00	54,500,000.00	53,160,000.00	1,340,000.00	97.54
22021007	WELFARE PACKAGES	3,000,000.00	60,000,000.00	0.00	50,500,000.00	23,620,000.00	0.00	46.77
22021024	COMMITTEE & COMMISION EXPENSES	10,500,000.00	20,000,000.00	0.00	20,000,000.00	15,060,000.00	4,940,000.00	75.30
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,400,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,400,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES / NGOS	3,400,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00

NOTE 48

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
016502200100	PREACHING BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	4,270,127.75	8,760,000.00	0.00	8,760,000.00	4,953,738.20	3,806,261.80	56.55
21	PERSONNEL COST	3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80	50.39
2101	SALARY	3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80	50.39
210101	SALARIES AND WAGES	3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80	50.39
21010101	SALARY	3,200,127.75	7,410,000.00	0.00	7,410,000.00	3,733,738.20	3,676,261.80	50.39
22	OTHER RECURRENT COSTS	1,070,000.00	1,350,000.00	0.00	1,350,000.00	1,220,000.00	130,000.00	90.37
2202	OVERHEAD COST	1,025,000.00	1,250,000.00	0.00	1,250,000.00	1,140,000.00	110,000.00	91.20
220201	TRAVELLING & TRANSPORT- GENERAL	215,000.00	300,000.00	0.00	300,000.00	280,000.00	20,000.00	93.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	215,000.00	300,000.00	0.00	300,000.00	280,000.00	20,000.00	93.33
220202	UTILITIES - GENERAL	135,000.00	150,000.00	0.00	150,000.00	140,000.00	10,000.00	93.33
22020201	ELECTRICITY CHARGES	135,000.00	150,000.00	0.00	150,000.00	140,000.00	10,000.00	93.33
220203	MATERIALS & SUPPLIES - GENERAL	185,000.00	200,000.00	0.00	200,000.00	190,000.00	0.00	95.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	185,000.00	200,000.00	0.00	200,000.00	190,000.00	0.00	95.00
220204	MAINTENANCE SERVICES - GENERAL	235,000.00	300,000.00	0.00	300,000.00	270,000.00	30,000.00	90.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	150,000.00	0.00	150,000.00	135,000.00	15,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE	115,000.00	150,000.00	0.00	150,000.00	135,000.00	15,000.00	90.00
220210	MISCELLANEOUS EXPENSES GENERAL	255,000.00	300,000.00	0.00	300,000.00	260,000.00	40,000.00	256.67
22021002	HONORARIUM & SITTING ALLOWANCE	90,000.00	100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
22021003	PUBLICITY & ADVERTISEMENTS	30000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22021007	WELFARE PACKAGES	135,000.00	150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
2204	GRANTS AND CONTRIBUTIONS GENERAL	45,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	45,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
22040109	GRANTS TO COMMUNITIES/NGOs	45,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00

NOTE 49

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012500500100	MINISTRY OF ESTEBLISHMENT TRAINING & PENSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	323,264,787.29	489,239,446.21	160,000,000.00	549,239,446.21	460,603,855.12	88,635,591.09	83.86
21	PERSONNEL COST	265,137,787.29	322,239,446.21	160,000,000.00	482,239,446.21	401,213,855.12	81,025,591.09	83.20
2101	SALARY	265,137,787.29	322,239,446.21	160,000,000.00	482,239,446.21	401,213,855.12	81,025,591.09	83.20
210101	SALARIES AND WAGES	265,137,787.29	322,239,446.21	160,000,000.00	482,239,446.21	401,213,855.12	81,025,591.09	83.20
21010101	SALARY	265,137,787.29	322,239,446.21	160,000,000.00	482,239,446.21	401,213,855.12	81,025,591.09	83.20
22	OTHER RECURRENT COSTS	58,127,000.00	167,000,000.00	0.00	67,000,000.00	59,390,000.00	7,610,000.00	88.64
2202	OVERHEAD COST	48,127,000.00	117,000,000.00	0.00	67,000,000.00	59,390,000.00	7,610,000.00	88.64
220201	TRAVELLING & TRANSPORT- GENERAL	30,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,990,000.00	10,000,000.00	0.00	10,000,000.00	9,977,000.00	23,000.00	99.77
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,990,000.00	10,000,000.00	0.00	10,000,000.00	9,977,000.00	23,000.00	99.77
220204	MAINTENANCE SERVICES - GENERAL	30,347,000.00	36,000,000.00	0.00	36,000,000.00	29,890,000.00	6,110,000.00	83.03
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	5,000,000.00	0.00	5,000,000.00	1,720,000.00	3,280,000.00	34.40
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	29,347,000.00	30,000,000.00	0.00	30,000,000.00	28,170,000.00	1,830,000.00	93.90
220210	MISCELLANEOUS EXPENSES GENERAL	12,760,000.00	61,000,000.00	0.00	21,000,000.00	19,523,000.00	1,477,000.00	92.97
22021002	HONORARIUM & SITTING ALLOWANCE	11,760,000.00	50,000,000.00	0.00	21,000,000.00	19,523,000.00	1,477,000.00	92.97
22021007	WELFARE PACKAGES	1000000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
22021021	SPECIAL DAY / CELEBRATIONS	0.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITYS/NGOs	10,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00

NOTE 50

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
012500700100	STATE MANPOWER COMMITTEE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
2202	OVERHEAD COST	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220202	UTILITIES - GENERAL	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00

NOTE 51

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
021500100100	MINISTRY OF AGRICULTURE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	352,516,647.00	412,062,500.00	60,500,000.00	472,562,500.00	438,415,600.39	34,146,899.61	92.77
21	PERSONNEL COST	227,141,647.00	281,312,500.00	60,500,000.00	341,812,500.00	337,165,650.39	4,646,849.61	98.64
2101	SALARY	227,141,647.00	281,312,500.00	60,500,000.00	341,812,500.00	337,165,650.39	4,646,849.61	98.64
210101	SALARIES AND WAGES	227,141,647.00	281,312,500.00	60,500,000.00	341,812,500.00	337,165,650.39	4,646,849.61	98.64
21010101	SALARY	227,141,647.00	281,312,500.00	60,500,000.00	341,812,500.00	337,165,650.39	4,646,849.61	98.64
22	OTHER RECURRENT COSTS	125,375,000.00	130,750,000.00	0.00	130,750,000.00	101,249,950.00	29,500,050.00	77.44
2202	OVERHEAD COST	125,375,000.00	120,750,000.00	0.00	120,750,000.00	101,249,950.00	19,500,050.00	83.85
220201	TRAVELLING & TRANSPORT- GENERAL	48,367,900.00	14,500,000.00	0.00	14,500,000.00	12,051,800.00	2,448,200.00	83.12
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,367,900.00	14,500,000.00	0.00	14,500,000.00	12,051,800.00	2,448,200.00	83.12
220202	UTILITIES - GENERAL	180,000.00	250,000.00	0.00	250,000.00	110,000.00	140,000.00	44.00
22020201	ELECTRICITY CHARGES	180,000.00	250,000.00	0.00	250,000.00	110,000.00	140,000.00	44.00
220203	MATERIALS & SUPPLIES - GENERAL	9,979,900.00	12,000,000.00	0.00	12,000,000.00	11,870,500.00	129,500.00	98.92
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	9,979,900.00	12,000,000.00	0.00	12,000,000.00	11,870,500.00	129,500.00	98.92
220204	MAINTENANCE SERVICES - GENERAL	22,595,960.00	41,000,000.00	0.00	41,000,000.00	28,775,100.00	12,224,900.00	70.18
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,993,000.00	10,000,000.00	0.00	10,000,000.00	9,337,100.00	662,900.00	93.37
22020402	MAINTENANCE OF OFFICE FURNITURE	5,635,400.00	6,000,000.00	0.00	6,000,000.00	5,332,500.00	667,500.00	88.88
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	9,967,560.00	15,000,000.00	0.00	15,000,000.00	14,105,500.00	894,500.00	94.04
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	10,000,000.00	0.00	10,000,000.00	9,025,700.00	974,300.00	90.26
220205	TRAINING - GENERAL	22,078,000.00	25,000,000.00	0.00	25,000,000.00	23,629,400.00	1,370,600.00	94.52
22020501	LOCAL TRAINING	22,078,000.00	25,000,000.00	0.00	25,000,000.00	23,629,400.00	1,370,600.00	94.52
220210	MISCELLANEOUS EXPENSES GENERAL	22,173,240.00	28,000,000.00	0.00	28,000,000.00	24,813,150.00	3,186,850.00	88.62
22021002	HONORARIUM & SITTING ALLOWANCE	3,988,040.00	4,000,000.00	0.00	4,000,000.00	3,994,000.00	6,000.00	99.85
22021007	WELFARE PACKAGES	8,959,200.00	9,000,000.00	0.00	9,000,000.00	8,700,650.00	299,350.00	96.67
22021031	CARNIVAL AND FESTIVAL EXPENSES	9,226,000.00	15,000,000.00	0.00	15,000,000.00	12,118,500.00	2,881,500.00	80.79
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22040109	GRANT TO COMMUNITYS/NGOs	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

NOTE 52

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
021510200100	KEBBI AGRICULTURAL AND RURAL DEVELOPMENT AGENCY (KARDA)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**350,302,905.09**	**690,450,717.44**	**0.00**	**490,450,717.44**	**450,832,579.85**	**39,618,137.59**	**91.92**
21	**PERSONNEL COST**	**345,502,905.09**	**682,050,717.44**	**0.00**	**482,050,717.44**	**446,037,579.85**	**36,013,137.59**	**92.53**
2101	**SALARY**	**345,502,905.09**	**682,050,717.44**	**0.00**	**482,050,717.44**	**446,037,579.85**	**36,013,137.59**	**92.53**
210101	**SALARIES AND WAGES**	**345,502,905.09**	**682,050,717.44**	**0.00**	**482,050,717.44**	**446,037,579.85**	**36,013,137.59**	**92.53**
21010101	SALARY	345,502,905.09	682,050,717.44	0.00	482,050,717.44	446,037,579.85	36,013,137.59	92.53
22	**OTHER RECURRENT COSTS**	**4,800,000.00**	**8,400,000.00**	**0.00**	**8,400,000.00**	**4,795,000.00**	**3,605,000.00**	**57.08**
2202	**OVERHEAD COST**	**4,800,000.00**	**8,400,000.00**	**0.00**	**8,400,000.00**	**4,795,000.00**	**3,605,000.00**	**57.08**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**1,020,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**1,015,000.00**	**985,000.00**	**50.75**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,020,000.00	2,000,000.00	0.00	2,000,000.00	1,015,000.00	985,000.00	50.75
220202	**UTILITIES - GENERAL**	**600,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**600,000.00**	**400,000.00**	**60.00**
22020201	ELECTRICITY CHARGES	600,000.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**480,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**480,000.00**	**520,000.00**	**48.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	1,000,000.00	0.00	1,000,000.00	480,000.00	520,000.00	48.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,440,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**1,440,000.00**	**560,000.00**	**72.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	660,000.00	1,000,000.00	0.00	1,000,000.00	660,000.00	340,000.00	66.00
22020402	MAINTENANCE OF OFFICE FURNITURE	780,000.00	1,000,000.00	0.00	1,000,000.00	780,000.00	220,000.00	78.00
220205	**TRAINING - GENERAL**	**660,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**660,000.00**	**540,000.00**	**55.00**
22020501	LOCAL TRAINING	660,000.00	1,200,000.00	0.00	1,200,000.00	660,000.00	540,000.00	55.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**600,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**600,000.00**	**600,000.00**	**50.00**
22021001	REFRESHMENT & MEALS	600,000.00	1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00

NOTE 53

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
021510300100	RURAL ACCESS MOBILITY PROJECT (RAMP)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	0.00	3,280,000.00	0.00	3,280,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	3,280,000.00	0.00	3,280,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	3,180,000.00	0.00	3,180,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,800,000.00	0.00	1,800,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	425,000.00	0.00	425,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	370,000.00	0.00	370,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITYS/NGOs	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00

NOTE 54

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
021510900100	FORESTRY II PROJECT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	15,438,456.21	32,239,955.45	0.00	32,339,955.45	28,933,291.85	3,406,663.60	89.47
21	PERSONNEL COST	13,038,456.21	29,599,955.45	0.00	29,599,955.45	27,133,291.85	2,466,663.60	91.67
2101	SALARY	13,038,456.21	29,599,955.45	0.00	29,599,955.45	27,133,291.85	2,466,663.60	91.67
210101	SALARIES AND WAGES	13,038,456.21	29,599,955.45	0.00	29,599,955.45	27,133,291.85	2,466,663.60	91.67
21010101	SALARY	13,038,456.21	29,599,955.45	0.00	29,599,955.45	27,133,291.85	2,466,663.60	91.67
22	OTHER RECURRENT COSTS	2,400,000.00	2,640,000.00	0.00	2,740,000.00	1,800,000.00	940,000.00	65.69
2202	OVERHEAD COST	2,330,000.00	2,540,000.00	0.00	2,640,000.00	1,700,000.00	940,000.00	64.39
220201	TRAVELLING & TRANSPORT- GENERAL	470,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	470,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	170,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	170,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	540,000.00	640,000.00	0.00	640,000.00	200,000.00	440,000.00	31.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	180,000.00	0.00	180,000.00	100,000.00	80,000.00	55.56
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	140,000.00	160,000.00	0.00	160,000.00	0.00	160,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	130,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220205	TRAINING - GENERAL	130,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020501	LOCAL TRAINING	130,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220206	OTHER SERVICES - GENERAL	200,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22020601	SECURITY SERVICES	80,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	120,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020707	AGRICULTURAL CONSULTING	70,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	570,000.00	500,000.00	0.00	600,000.00	500,000.00	100,000.00	83.33
22021001	REFRESHMENT & MEALS	190,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	380,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	70,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	70,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22040109	GRANT TO COMMUNITYS/NGOs	70,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

NOTE 55

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
021511000100	KEBBI AGRICULTURAL SUPPLY COMPANY (KASCOM)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	3,050,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00	31.77
22	OTHER RECURRENT COSTS	3,050,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00	31.77
2202	OVERHEAD COST	3,050,000.00	9,400,000.00	0.00	9,400,000.00	3,050,000.00	6,350,000.00	32.45
220201	TRAVELLING & TRANSPORT- GENERAL	700,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	1,750,000.00	0.00	1,750,000.00	600,000.00	1,150,000.00	34.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	600,000.00	1,750,000.00	0.00	1,750,000.00	600,000.00	1,150,000.00	34.29
220204	MAINTENANCE SERVICES - GENERAL	750,000.00	2,400,000.00	0.00	2,400,000.00	750,000.00	1,650,000.00	31.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	1,400,000.00	0.00	1,400,000.00	400,000.00	1,000,000.00	28.57
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	1,000,000.00	0.00	1,000,000.00	350,000.00	650,000.00	35.00
220206	OTHER SERVICES - GENERAL	500,000.00	750,000.00	0.00	750,000.00	500,000.00	250,000.00	66.67
22020603	RESIDENTIAL RENT	500,000.00	750,000.00	0.00	750,000.00	500,000.00	250,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22040109	GRANT TO COMMUNITYS/NGOs	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

NOTE 56

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022000100100	MINISTRY OF FINANCE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	10,061,609,668.17	27,460,279,172.23	0.00	27,460,279,172.23	12,551,851,981.73	14,908,427,190.50	45.71
21	PERSONNEL COST	9,045,779,668.17	13,369,779,172.23	0.00	13,369,779,172.23	6,436,131,015.31	6,933,648,156.92	48.14
2101	SALARY	755,064,271.60	1,369,779,172.23	0.00	1,369,779,172.23	1,002,413,750.27	367,365,421.96	73.18
210101	SALARIES AND WAGES	755,064,271.60	1,369,779,172.23	0.00	1,369,779,172.23	1,002,413,750.27	367,365,421.96	73.18
21010101	SALARY	696,846,295.60	1,285,363,107.03	0.00	1,285,363,107.03	1,002,413,750.27	282,949,356.76	77.99
21010103	CONSOLIDATED REVENUE FUND CHARGE SALARIES	58,217,976.00	84,416,065.20	0.00	84,416,065.20	0.00	84,416,065.20	0.00
2103	SOCIAL BENEFITS	8,290,715,396.57	12,000,000,000.00	0.00	12,000,000,000.00	5,433,717,265.04	6,566,282,734.96	45.28
210301	SOCIALBENEFITS	8,290,715,396.57	12,000,000,000.00	0.00	12,000,000,000.00	5,433,717,265.04	6,566,282,734.96	45.28
21030101	GRATUITY	2,653,118,253.57	5,500,000,000.00	0.00	5,500,000,000.00	1,533,212,448.13	3,966,787,551.87	0.00
21030101	PENSION	5,637,597,143.00	6,500,000,000.00	0.00	6,500,000,000.00	3,900,504,816.91	2,599,495,183.09	60.01
22	OTHER RECURRENT COSTS	1,015,830,000.00	2,090,500,000.00	0.00	2,090,500,000.00	682,003,701.38	1,408,496,298.62	32.62
2202	OVERHEAD COST	965,830,000.00	1,910,500,000.00	0.00	1,910,500,000.00	642,003,701.38	1,268,496,298.62	33.60
220201	TRAVEL AND TRANSPORT- GENERAL	38,080,000.00	36,000,000.00	0.00	36,000,000.00	25,000,000.00	11,000,000.00	69.44
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,080,000.00	26,000,000.00	0.00	26,000,000.00	25,000,000.00	1,000,000.00	96.15
220202	UTILITIES - GENERAL	604,000,000.00	1,304,000,000.00	0.00	1,304,000,000.00	423,382,701.38	880,617,298.62	32.47
22020201	ELECTRICITY CHARGES	600,000,000.00	1,300,000,000.00	0.00	1,300,000,000.00	423,382,701.38	876,617,298.62	32.57
	TELEPHONE CHARGES	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	118,000,000.00	204,000,000.00	0.00	204,000,000.00	95,500,000.00	108,500,000.00	46.81
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,000,000.00	50,000,000.00	0.00	50,000,000.00	38,000,000.00	12,000,000.00	76.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	64,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
	PRINTING OF SECURITY DOCUMENTS	50,000,000.00	150,000,000.00	0.00	150,000,000.00	57,500,000.00	92,500,000.00	38.33
220204	MAINTENANCE SERVICE - GENERAL	45,000,000.00	110,000,000.00	0.00	110,000,000.00	6,000,000.00	104,000,000.00	5.45
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	0.00	10,000,000.00	1,000,000.00	9,000,000.00	10.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	10,000,000.00	0.00	10,000,000.00	5,000,000.00	5,000,000.00	50.00
22020406	OTHER MAINTENANCE SERVICE	30,000,000.00	90,000,000.00	0.00	90,000,000.00	0.00	90,000,000.00	0.00
220205	TRAINING - GENERAL	10,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
22020501	LOCAL TRAINING	10,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	6,500,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
22020603	RESIDENTIAL RENT	5,000,000.00	6,500,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	20,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
22020701	FINANCIAL CONSULTING	20,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	125,750,000.00	150,000,000.00	0.00	150,000,000.00	92,121,000.00	57,879,000.00	61.41
22021001	REFRESHMENT & MEALS	70,750,000.00	100,000,000.00	0.00	100,000,000.00	72,121,000.00	27,879,000.00	72.12
	WELFARE PACKAGES	55,000,000.00	50,000,000.00	0.00	50,000,000.00	20,000,000.00	30,000,000.00	40.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	180,000,000.00	0.00	180,000,000.00	40,000,000.00	140,000,000.00	22.22
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	180,000,000.00	0.00	180,000,000.00	40,000,000.00	140,000,000.00	22.22
22040109	GRANT TO COMMUNITYS/NGOs	50,000,000.00	180,000,000.00	0.00	180,000,000.00	40,000,000.00	140,000,000.00	22.22

NOTE 57

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022000100200	DEBT MANAGEMENT OFFICE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	3,987,029,881.10	15,018,337,731.43	0.00	11,518,337,731.43	4,720,485,086.71	6,797,852,644.72	40.98
21	PERSONNEL COST	0.00	3,629,489,871.88	0.00	129,489,871.88	0.00	129,489,871.88	0.00
2103	SOCIAL BENEFITS	0.00	3,629,489,871.88	0.00	129,489,871.88	0.00	129,489,871.88	0.00
210301	SOCIAL BENEFITS	0.00	3,629,489,871.88	0.00	129,489,871.88	0.00	129,489,871.88	0.00
21030104	CLEARANCE OF GRATUITY ARREARS	0.00	3,629,489,871.88	0.00	129,489,871.88	0.00	129,489,871.88	0.00
22	OTHER RECURRENT COSTS	3,987,029,881.10	11,388,847,859.55	0.00	11,388,847,859.55	4,720,485,086.71	6,668,362,772.84	41.45
2202	OVERHEAD COST	39,272,000.00	41,220,000.00	0.00	41,220,000.00	38,625,000.00	2,595,000.00	93.70
220201	TRAVEL AND TRANSPORT- GENERAL	8,578,000.00	9,700,000.00	0.00	9,700,000.00	9,200,000.00	500,000.00	94.85
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,578,000.00	9,700,000.00	0.00	9,700,000.00	9,200,000.00	500,000.00	94.85
220202	UTILITIES - GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	5,776,000.00	6,000,000.00	0.00	6,000,000.00	3,985,000.00	2,015,000.00	66.42
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,877,000.00	2,000,000.00	0.00	2,000,000.00	185,000.00	1,815,000.00	9.25
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,899,000.00	4,000,000.00	0.00	4,000,000.00	3,800,000.00	200,000.00	95.00
220204	MAINTENANCE SERVICE - GENERAL	1,722,000.00	1,800,000.00	0.00	1,800,000.00	1,720,000.00	80,000.00	95.56
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	550,000.00	600,000.00	0.00	600,000.00	580,000.00	20,000.00	96.67
22020402	MAINTENANCE OF OFFICE FURNITURE	684,000.00	700,000.00	0.00	700,000.00	650,000.00	50,000.00	92.86
22020406	OTHER MAINTENANCE SERVICE	488,000.00	500,000.00	0.00	500,000.00	490,000.00	10,000.00	98.00
220205	TRAINING - GENERAL	4,476,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	4,476,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22021033	OTHER MISC EXPENDITURE	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
2206	PUBLIC DEBT CHARGES	3,947,757,881.10	11,347,627,859.55	0.00	11,347,627,859.55	4,681,860,086.71	6,665,767,772.84	41.26
220601	FOREIGN INTEREST / DISCOUNT	-	89,526,994.18	0.00	89,526,994.18	0.00	89,526,994.18	0.00
22060102	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWINGS		89,526,994.18	0.00	89,526,994.18	0.00	89,526,994.18	0.00
220602	DOMESTIC INTEREST / DISCOUNT	80,348,420.12	2,530,604,824.71	0.00	2,530,604,824.71	67,810,264.53	2,462,794,560.18	2.68
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWINGS	80,348,420.12	2,530,604,824.71	0.00	2,530,604,824.71	67,810,264.53	2,462,794,560.18	2.68
220603	FOREIGN PRINCIPAL	3,747,116,174.19	4,552,018,507.76	0.00	4,552,018,507.76	4,482,472,195.34	69,546,312.42	98.47
22060302	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	3,747,116,174.19	4,552,018,507.76	0.00	4,552,018,507.76	4,482,472,195.34	69,546,312.42	98.47
220604	DOMESTIC PRINCIPAL	120,293,286.79	4,175,477,532.90	0.00	4,175,477,532.90	131,577,626.84	4,043,899,906.06	3.15
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	120,293,286.79	1,175,477,532.90	0.00	1,175,477,532.90	131,577,626.84	1,043,899,906.06	11.19

NOTE 58

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
22000700100	ACCOUNTANT GENRRAL's OFFICE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	428,700,000.00	4,417,000,000.00	0.00	917,000,000.00	730,884,000.00	186,116,000.00	79.70
22	OTHER RECURRENT COSTS	428,700,000.00	4,417,000,000.00	0.00	917,000,000.00	730,884,000.00	186,116,000.00	79.70
2202	OVERHEAD COST	428,700,000.00	1,297,000,000.00	0.00	897,000,000.00	715,884,000.00	181,116,000.00	79.81
220201	TRAVEL AND TRANSPORT- GENERAL	8,000,000.00	150,000,000.00	0.00	30,000,000.00	24,000,000.00	6,000,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	150,000,000.00	0.00	30,000,000.00	24,000,000.00	6,000,000.00	80.00
220203	MATERIAL & SUPPLIES - GENERAL	14,000,000.00	195,000,000.00	0.00	115,000,000.00	103,000,000.00	12,000,000.00	89.57
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	14,000,000.00	25,000,000.00	0.00	25,000,000.00	13,500,000.00	11,500,000.00	54.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	170,000,000.00	0.00	90,000,000.00	89,500,000.00	500,000.00	99.44
220204	MAINTENANCE SERVICE - GENERAL	5,700,000.00	25,000,000.00	0.00	25,000,000.00	11,500,000.00	13,500,000.00	46.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,700,000.00	10,000,000.00	0.00	10,000,000.00	5,000,000.00	5,000,000.00	50.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	15,000,000.00	0.00	15,000,000.00	6,500,000.00	8,500,000.00	43.33
220205	TRAINING - GENERAL	8,000,000.00	100,000,000.00	0.00	50,000,000.00	20,000,000.00	30,000,000.00	40.00
22020501	LOCAL TRAINING	8,000,000.00	100,000,000.00	0.00	50,000,000.00	20,000,000.00	30,000,000.00	40.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	43,000,000.00	250,000,000.00	0.00	200,000,000.00	181,912,000.00	18,088,000.00	90.96
22020701	FINANCIAL CONSULTING	43,000,000.00	250,000,000.00	0.00	200,000,000.00	181,912,000.00	18,088,000.00	90.96
220209	FINANCIAL SERVICE - GENERAL	15,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22020901	BANK CHARGES(OTHER THAN INTEREST)	15,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	335,000,000.00	527,000,000.00	0.00	427,000,000.00	375,472,000.00	51,528,000.00	87.93
22021002	HONORARIUM & SITTING ALLOWANCE	9,000,000.00	10,000,000.00	0.00	10,000,000.00	3,000,000.00	7,000,000.00	30.00
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	7,000,000.00	0.00	7,000,000.00	500,000.00	6,500,000.00	7.14
22021007	WELFARE PACKEGES	320,000,000.00	350,000,000.00	0.00	350,000,000.00	337,500,000.00	12,500,000.00	96.43
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	150,000,000.00	0.00	50,000,000.00	24,472,000.00	25,528,000.00	48.94
22021024	COMMITTEE & COMMISION EXPENCES	1,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	420,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	420,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
22040109	GRANT TO COMMUNITYS/NGOs	0.00	420,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
2207	TRANSFERS-PAYMENT	0.00	2,700,000,000.00	0.00	0.00	0.00	0.00	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	0.00	2,700,000,000.00	0.00	0.00	0.00	0.00	0.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	0.00	2,700,000,000.00	0.00	0.00	0.00	0.00	0.00

NOTE 59

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022000700200	KEBBI STATE PROJECT FINANCE MANAGEMENT UNIT(PFMU)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	9,962,681.60	13,920,290.56	0.00	13,920,290.56	13,920,290.56	0.00	100.00
21	PERSONNEL COST	5,762,681.60	9,220,290.56	0.00	9,220,290.56	9,220,290.56	0.00	100.00
2101	SALARY	5,762,681.60	9,220,290.56	0.00	9,220,290.56	9,220,290.56	0.00	100.00
210101	SALARIES AND WAGES	5,762,681.60	9,220,290.56	0.00	9,220,290.56	9,220,290.56	0.00	100.00
21010101	SALARY	5,762,681.60	9,220,290.56	0.00	9,220,290.56	9,220,290.56	0.00	100.00
22	OTHER RECURRENT COSTS	4,200,000.00	4,700,000.00	0.00	4,700,000.00	4,700,000.00	0.00	100.00
2202	OVERHEAD COST	4,050,000.00	4,550,000.00	0.00	4,550,000.00	4,550,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	970,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	970,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220203	MATERIAL & SOPPLIES - GENERAL	700,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	720,000.00	860,000.00	0.00	860,000.00	860,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	360,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	440,000.00	440,000.00	0.00	440,000.00	440,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	440,000.00	440,000.00	0.00	440,000.00	440,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	520,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	70,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22021007	WELFARE PACKAGES	450,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES/NGO's	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00

NOTE 60

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022000800000	BOARD OF INTERNAL REVENUE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	178,565,915.56	386,953,055.75	0.00	4,006,953,055.75	3,766,019,205.44	240,933,850.31	93.99
21	PERSONNEL COST	88,682,258.36	148,153,055.75	0.00	2,168,153,055.75	2,158,819,255.42	9,333,800.33	99.57
2101	SALARY	88,682,258.36	148,153,055.75	0.00	2,168,153,055.75	2,158,819,255.42	9,333,800.33	99.57
210101	SALARIES AND WAGES	88,682,258.36	148,153,055.75	0.00	2,168,153,055.75	2,158,819,255.42	9,333,800.33	99.57
21010101	SALARY	88,682,258.36	148,153,055.75	0.00	2,168,153,055.75	2,158,819,255.42	9,333,800.33	99.57
22	OTHER RECURRENT COSTS	89,883,657.20	238,800,000.00	0.00	1,838,800,000.00	1,607,199,950.02	231,600,049.98	87.40
2202	OVERHEAD COST	20,039,999.32	76,800,000.00	0.00	1,676,800,000.00	1,607,199,950.02	69,600,049.98	95.85
220201	TRAVEL AND TRANSPORT- GENERAL	1,994,044.52	4,000,000.00	0.00	504,000,000.00	501,230,000.00	2,770,000.00	99.45
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,994,044.52	4,000,000.00	0.00	504,000,000.00	501,230,000.00	2,770,000.00	99.45
220202	UTILITIES - GENERAL	500,000.00	1,500,000.00	0.00	1,500,000.00	1,120,000.00	0.00	74.67
22020201	ELECTRICITY CHARGES	500,000.00	1,500,000.00	0.00	1,500,000.00	1,120,000.00	0.00	74.67
220203	MATERIAL & SOPPLIES - GENERAL	13,227,500.00	47,000,000.00	0.00	47,000,000.00	160,000.00	46,840,000.00	0.34
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	191,500.00	2,000,000.00	0.00	2,000,000.00	160,000.00	1,840,000.00	8.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,036,000.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	2,660,389.04	11,500,000.00	0.00	11,500,000.00	2,554,445.22	8,945,554.78	22.21
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,420,389.04	10,500,000.00	0.00	10,500,000.00	2,343,445.22	8,156,554.78	22.32
22020402	MAINTENANCE OF OFFICE FURNITURE	240,000.00	1,000,000.00	0.00	1,000,000.00	211,000.00	789,000.00	21.10
220205	TRAINING - GENERAL	695,400.00	5,000,000.00	0.00	705,000,000.00	700,210,000.00	4,790,000.00	99.32
22020501	LOCAL TRAINING	695,400.00	5,000,000.00	0.00	705,000,000.00	700,210,000.00	4,790,000.00	99.32
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	50,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020701	FINANCIAL CONSULTING	50,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2202009	FINANCIAL CHARGES - GENERAL	456,665.76	1,000,000.00	0.00	1,000,000.00	475,504.80	524,495.20	47.55
22020902	INSURANCE PREMIUM	456,665.76	1,000,000.00	0.00	1,000,000.00	475,504.80	524,495.20	47.55
220210	MISCELLANEOUS EXPENSES GENERAL	456,000.00	4,800,000.00	0.00	404,800,000.00	401,450,000.00	3,350,000.00	99.17
22021001	REFRESHMENT & MEALS	180,000.00	1,500,000.00	0.00	401,500,000.00	401,450,000.00	50,000.00	99.99
22021003	PUBLICITY & ADVERTISEMENTS	276,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	160,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	160,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22040106	GRANTS TO GOVERNMENT OWNED COMPANIES - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANTS TO COMMUNITIES / NGOs	160,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2207	TRANSFERS-PAYMENT	69,683,657.88	160,000,000.00	0.00	160,000,000.00	0.00	160,000,000.00	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE - PAYMENT	69,683,657.88	160,000,000.00	0.00	160,000,000.00	0.00	160,000,000.00	0.00
22070105	PAYMENT OF 2% COST OF IGR COLLECTION	69,683,657.88	160,000,000.00	0.00	160,000,000.00	0.00	160,000,000.00	0.00

NOTE 61

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VIRIANCE	BUDGET PERFORMANCE IN
	MICRO FINANCE BANK	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**%**
2	**EXPENDITURE**	**0.00**	**68,527,404.00**	**0.00**	**68,527,404.00**	**0.00**	**68,527,404.00**	**0.00**
22	**OTHER RECURRENT COSTS**	**0.00**	**68,527,404.00**	**0.00**	**68,527,404.00**	**0.00**	**68,527,404.00**	**0.00**
2202	**OVERHEAD COST**	**0.00**	**68,527,404.00**	**0.00**	**68,527,404.00**	**0.00**	**68,527,404.00**	**0.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**0.00**	**8,000,000.00**	**0.00**	**8,000,000.00**	**0.00**	8,000,000.00	**0.00**
22020102	LOCAL TRAVEL & TRASNSPORT: OTHERS	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**0.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**	2,000,000.00	**0.00**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	**0.00**	2,000,000.00	**0.00**	2,000,000.00	**0.00**	2,000,000.00	0.00
220204	**MAINTAENANCE SERVICE - GENERAL**	**0.00**	**527,404.00**	**0.00**	**527,404.00**	**0.00**	527,404.00	**0.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	527,404.00	0.00	527,404.00	0.00	527,404.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICE - GENERAL**	**0.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	20,000,000.00	**0.00**
22020701	FINANCIAL CONSULT	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**38,000,000.00**	**0.00**	**38,000,000.00**	**0.00**	38,000,000.00	**0.00**
22021002	HONORARIUM & SITTING ALLOWANVE	0.00	18,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

NOTE 62

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	371,029,159.90	419,763,947.71	30,000,000.00	1,949,763,947.71	1,711,019,212.56	238,744,735.15	87.76
21	PERSONNEL COST	77,064,159.90	106,406,947.71	30,000,000.00	636,406,947.71	625,099,212.56	11,307,735.15	98.22
2101	SALARY	77,064,159.90	106,406,947.71	30,000,000.00	636,406,947.71	625,099,212.56	11,307,735.15	98.22
210101	SALARIES AND WAGES	77,064,159.90	106,406,947.71	30,000,000.00	636,406,947.71	625,099,212.56	11,307,735.15	98.22
21010101	SALARY	77,064,159.90	106,406,947.71	30,000,000.00	636,406,947.71	625,099,212.56	11,307,735.15	98.22
22	OTHER RECURRENT COSTS	293,965,000.00	313,357,000.00	0.00	1,313,357,000.00	1,085,920,000.00	227,437,000.00	82.68
2202	OVERHEAD COST	293,965,000.00	310,357,000.00	0.00	1,310,357,000.00	1,085,920,000.00	224,437,000.00	82.87
220201	TRAVEL AND TRANSPORT- GENERAL	645,000.00	8,000,000.00	0.00	208,000,000.00	202,990,000.00	5,010,000.00	97.59
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	645,000.00	8,000,000.00	0.00	208,000,000.00	202,990,000.00	5,010,000.00	97.59
220203	MATERIAL & SUPPLIES - GENERAL	24,040,000.00	16,000,000.00	0.00	16,000,000.00	15,980,100.00	19,900.00	99.88
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	6,480,000.00	11,000,000.00	0.00	11,000,000.00	10,990,100.00	9,900.00	99.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	17,560,000.00	5,000,000.00	0.00	5,000,000.00	4,990,000.00	10,000.00	99.80
220204	MAINTENANCE SERVICE - GENERAL	12,090,000.00	22,000,000.00	0.00	22,000,000.00	21,760,000.00	240,000.00	98.91
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,000,000.00	11,000,000.00	0.00	11,000,000.00	10,900,000.00	100,000.00	99.09
22020402	MAINTENANCE OF OFFICE FURNITURE	3,090,000.00	5,000,000.00	0.00	5,000,000.00	4,990,000.00	10,000.00	99.80
22020406	OTHER MAINTENANCE SERVICE	5,000,000.00	6,000,000.00	0.00	6,000,000.00	5,870,000.00	130,000.00	97.83
220205	TRAINING - GENERAL	0.00	7,000,000.00	0.00	507,000,000.00	500,000,000.00	7,000,000.00	98.62
22020501	LOCAL TRAINING	0.00	7,000,000.00	0.00	507,000,000.00	500,000,000.00	7,000,000.00	98.62
220210	MISCELLANEOUS EXPENSES GENERAL	257,190,000.00	257,357,000.00	0.00	557,357,000.00	345,189,900.00	212,167,100.00	61.93
22021001	REFRESHMENT & MEALS	390,000.00	5,357,000.00	0.00	105,357,000.00	105,230,000.00	127,000.00	99.88
22021001	HONORARIUM & SITTING ALLOWANCE	6,800,000.00	7,000,000.00	0.00	207,000,000.00	206,980,000.00	20,000.00	99.99
22021030	TRADE FAIR EXPENSES	0.00	20,000,000.00	0.00	20,000,000.00	6,979,900.00	13,020,100.00	34.90
22021031	CARNIVAL AND FESTIVAL EXPENSES	250,000,000.00	225,000,000.00	0.00	225,000,000.00	26,000,000.00	0.00	11.56
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22040105	GRANT TO GOVERNMENT OWNED COMPANIES CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGO's	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

NOTE 63

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
22205200100	TOURISMS BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	36,917,492.39	103,636,951.67	0.00	103,636,951.67	53,167,715.75	50,469,235.92	51.30
21	PERSONNEL COST	33,847,492.39	50,786,951.67	0.00	50,786,951.67	47,567,715.75	3,219,235.92	93.66
2101	SALARY	33,847,492.39	50,786,951.67	0.00	50,786,951.67	47,567,715.75	3,219,235.92	93.66
210101	SALARIES AND WAGES	33,847,492.39	50,786,951.67	0.00	50,786,951.67	47,567,715.75	3,219,235.92	93.66
21010101	SALARY	33,847,492.39	50,786,951.67	0.00	50,786,951.67	47,567,715.75	3,219,235.92	93.66
22	OTHER RECURRENT COSTS	3,070,000.00	52,850,000.00	0.00	52,850,000.00	5,600,000.00	47,250,000.00	10.60
2202	OVERHEAD COST	3,070,000.00	52,800,000.00	0.00	52,800,000.00	5,600,000.00	47,200,000.00	10.61
220201	TRAVEL AND TRANSPORT- GENERAL	550,000.00	2,300,000.00	0.00	2,300,000.00	1,100,000.00	1,200,000.00	47.83
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	550,000.00	2,300,000.00	0.00	2,300,000.00	1,100,000.00	1,200,000.00	47.83
220202	UTILITIES - GENERAL	790,000.00	2,900,000.00	0.00	2,900,000.00	1,750,000.00	1,150,000.00	60.34
22020201	ELECTRICITY CHARGES	790,000.00	2,900,000.00	0.00	2,900,000.00	1,750,000.00	1,150,000.00	60.34
220203	MATERIAL & SUPPLIES - GENERAL	290,000.00	2,300,000.00	0.00	2,300,000.00	420,000.00	1,880,000.00	18.26
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	290,000.00	2,300,000.00	0.00	2,300,000.00	420,000.00	1,880,000.00	18.26
220204	MAINTENANCE SERVICE - GENERAL	250,000.00	5,600,000.00	0.00	5,600,000.00	340,000.00	5,260,000.00	6.07
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	950,000.00	0.00	950,000.00	140,000.00	810,000.00	14.74
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	650,000.00	0.00	650,000.00	80,000.00	570,000.00	12.31
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	3,000,000.00	0.00	3,000,000.00	120,000.00	2,880,000.00	4.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,190,000.00	39,700,000.00	0.00	39,700,000.00	1,990,000.00	37,710,000.00	5.01
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,125,000.00	3,800,000.00	0.00	3,800,000.00	1,340,000.00	2,460,000.00	35.26
22021024	COMMITTEE & COMMISSION EXPENSES	65,000.00	900,000.00	0.00	900,000.00	0.00	900,000.00	0.00
22021033	OTHER MISCELLANEOUS EXPENDITURE	0.00	35,000,000.00	0.00	35,000,000.00	650,000.00	34,350,000.00	1.86
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGO's	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00

NOTE 64

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022205300100	BIRNIN KEBBI CENTRAL MARKET	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**58,015,362.24**	**95,937,793.60**	**0.00**	**111,893,980.82**	**100,322,395.34**	**11,571,585.48**	**89.66**
21	**PERSONNEL COST**	**50,804,871.00**	**81,287,793.60**	**0.00**	**97,243,980.82**	**95,572,395.34**	**0.00**	**98.28**
2101	**SALARY**	**50,804,871.00**	**81,287,793.60**	**0.00**	**97,243,980.82**	**95,572,395.34**	**0.00**	**98.28**
210101	**SALARIES AND WAGES**	**50,804,871.00**	**81,287,793.60**	**0.00**	**97,243,980.82**	**95,572,395.34**	**0.00**	**98.28**
21010101	SALARY	50,804,871.00	81,287,793.60	15,956,187.22	97,243,980.82	95,572,395.34	0.00	98.28
22	**OTHER RECURRENT COSTS**	**7,210,491.24**	**14,650,000.00**	**0.00**	**14,650,000.00**	**4,750,000.00**	**9,900,000.00**	**32.42**
2202	**OVERHEAD COST**	**7,210,491.24**	**14,600,000.00**	**0.00**	**14,600,000.00**	**4,750,000.00**	**9,850,000.00**	**32.53**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**0.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**300,000.00**	**700,000.00**	**30.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	1,000,000.00	300,000.00	**700,000.00**	30.00
220202	**UTILITIES - GENERAL**	**600,000.00**	**600,000.00**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220203	**MATERIAL & SUPPLIES - GENERAL**	**800,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**1,000,000.00**	**200,000.00**	**83.33**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	800,000.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	200,000.00	83.33
220204	**MAINTENANCE SERVICE - GENERAL**	**3,400,000.00**	**7,600,000.00**	**0.00**	**7,600,000.00**	**2,850,000.00**	**4,750,000.00**	**37.50**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	600,000.00	0.00	600,000.00	400,000.00	0.00	66.67
22020405	MAINTENANCE OF PLANT/GENERATORS	600,000.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	900,000.00	900,000.00	0.00	900,000.00	450,000.00	0.00	50.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	800,000.00	2,500,000.00	0.00	2,500,000.00	2,000,000.00	500,000.00	80.00
22020413	MINOR ROAD MAINTENANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,410,491.24**	**4,200,000.00**	**0.00**	**4,200,000.00**	**0.00**	**4,200,000.00**	**0.00**
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISMENTS	2,410,491.24	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22021006	POSTAGES & COURIER SERVCES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
2204	**GRANTS AND CONTRIBUTION GENERAL**	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**	**50,000.00**	**0.00**
22040109	GRANT TO COMMUNITIES/NGO's	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00

NOTE 65

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022800100100	MINISTRY OF DIGITAL ECONOMY	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**46,820,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**46,820,000.00**	**13,180,000.00**	**78.03**
22	**OTHER RECURRENT COSTS**	**46,820,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**46,820,000.00**	**13,180,000.00**	**78.03**
2202	**OVERHEAD COST**	**46,820,000.00**	**59,900,000.00**	**0.00**	**59,900,000.00**	**46,820,000.00**	**13,080,000.00**	**78.16**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**6,490,000.00**	**8,500,000.00**	**0.00**	**8,500,000.00**	**6,490,000.00**	**2,010,000.00**	**76.35**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,490,000.00	8,500,000.00	0.00	8,500,000.00	6,490,000.00	2,010,000.00	76.35
220202	**UTILITIES - GENERAL**	**120,000.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**120,000.00**	**3,380,000.00**	**3.43**
22020201	ELECTRICITY CHARGES	120,000.00	3,500,000.00	0.00	3,500,000.00	120,000.00	3,380,000.00	3.43
220203	**MATERIAL & SUPPLIES - GENERAL**	**4,690,000.00**	**4,300,000.00**	**0.00**	**4,300,000.00**	**4,690,000.00**	**10,000.00**	**109.07**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	4,690,000.00	4,300,000.00	0.00	4,300,000.00	4,290,000.00	10,000.00	99.77
220204	**MAINTENANCE SERVICE - GENERAL**	**10,290,000.00**	**10,400,000.00**	**0.00**	**10,400,000.00**	**10,290,000.00**	**110,000.00**	**98.94**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	700,000.00	0.00	700,000.00	300,000.00	400,000.00	42.86
22020402	MAINTENANCE OF OFFICE FURNITURE	4,590,000.00	4,700,000.00	0.00	4,700,000.00	4,590,000.00	110,000.00	97.66
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5,400,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
220207	**CONSULTING AND PROFESSIONAL SERVICE - GENERAL**	**14,870,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**14,870,000.00**	**5,130,000.00**	**74.35**
22020702	INFORMATION TECHNOLOGY CONSULTING	14,870,000.00	20,000,000.00	0.00	20,000,000.00	14,870,000.00	5,130,000.00	74.35
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,360,000.00**	**13,200,000.00**	**0.00**	**13,200,000.00**	**10,360,000.00**	**2,840,000.00**	**78.48**
22021001	REFRESHMENT & MEALS	3300000.00	3,700,000.00	0.00	3,700,000.00	3300000.00	0.00	89.19
22021002	HONORARIUM & SITTING ALLOWANCE	2,370,000.00	3,700,000.00	0.00	3,700,000.00	2,370,000.00	1,330,000.00	64.05
22021007	WELFARE PACKAGES	4,690,000.00	5,800,000.00	0.00	5,800,000.00	4,690,000.00	1,110,000.00	80.86
2204	**GRANTS AND CONTRIBUTION GENERAL**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**	**0.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**	**0.00**
22040109	GRANT TO COMMUNITIES/NGOs	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00

NOTE 66

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
023305100100	MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00	100.00
2202	OVERHEAD COST	50,500,000.00	50,500,000.00	0.00	50,500,000.00	50,500,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	7,500,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,500,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE BUILGING/RENT	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,500,000.00	28,500,000.00	0.00	28,500,000.00	28,500,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	8,500,000.00	8,500,000.00	0.00	8,500,000.00	8,500,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTION GENERAL	9,500,000.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	9,500,000.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00
22040109	GRANT TO COMMUNITIES/NGOs	9,500,000.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00

NOTE 67

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023400100100	MINISTRY OF WORKS AND TRANSPORT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	309,732,518.09	577,833,433.24	25,000,000.00	9,752,833,433.24	9,736,725,142.24	16,108,291.00	99.83
21	PERSONAL COST	295,872,518.09	513,833,433.24	25,000,000.00	4,738,833,433.24	4,735,395,142.24	3,438,291.00	99.93
2101	SALARY	295,872,518.09	513,833,433.24	25,000,000.00	4,738,833,433.24	4,735,395,142.24	3,438,291.00	99.93
21010101	SALARIES AND WAGES	295,872,518.09	513,833,433.24	25,000,000.00	4,738,833,433.24	4,735,395,142.24	3,438,291.00	99.93
21010101	SALARY	295,872,518.09	513,833,433.24	25,000,000.00	4,738,833,433.24	4,735,395,142.24	3,438,291.00	99.93
22	OTHER RECURRENT COSTS	13,860,000.00	64,000,000.00	0.00	5,014,000,000.00	5,001,330,000.00	12,670,000.00	99.75
2202	OVERHEAD COST	13,860,000.00	64,000,000.00	0.00	5,014,000,000.00	5,001,330,000.00	12,670,000.00	99.75
220201	TRAVEL AND TRANSPORT- GENERAL	3,000,000.00	7,000,000.00	0.00	2,007,000,000.00	2,004,600,000.00	2,400,000.00	99.88
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	7,000,000.00	0.00	2,007,000,000.00	2,004,600,000.00	2,400,000.00	99.88
220202	UTILITIES - GENERAL	1,410,000.00	4,500,000.00	0.00	4,500,000.00	4,440,000.00	60,000.00	98.67
22020201	ELECTRICITY CHARGES	1,410,000.00	4,500,000.00	0.00	4,500,000.00	4,440,000.00	60,000.00	98.67
220203	MATERIAL & SUPPLIES - GENERAL	2,100,000.00	8,000,000.00	0.00	958,000,000.00	956,900,000.00	1,100,000.00	99.89
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,100,000.00	8,000,000.00	0.00	958,000,000.00	956,900,000.00	1,100,000.00	99.89
220204	MAINTENANCE SERVICE - GENERAL	6,855,000.00	29,800,000.00	0.00	29,800,000.00	28,190,000.00	1,610,000.00	94.60
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,130,000.00	13,000,000.00	0.00	13,000,000.00	12,800,000.00	200,000.00	98.46
22020402	MAINTENANCE OF OFFICE FURNITURE	1,725,000.00	6,000,000.00	0.00	6,000,000.00	4,700,000.00	1,300,000.00	78.33
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	10,800,000.00	0.00	10,800,000.00	10,690,000.00	110,000.00	98.98
220205	TRAINING - GENERAL	0.00	5,000,000.00	0.00	1,005,000,000.00	1,002,300,000.00	2,700,000.00	99.73
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	1,005,000,000.00	1,002,300,000.00	2,700,000.00	99.73
220210	MISCELLANEOUS EXPENSES GENERAL	495,000.00	9,700,000.00	0.00	1,009,700,000.00	1,004,900,000.00	4,800,000.00	99.52
22021001	REFRESHMENT & MEALS	0.00	4,000,000.00	0.00	1,004,000,000.00	1,002,200,000.00	1,800,000.00	99.82
22021006	POSTAGES & COURIER SERVICE	495,000.00	5,700,000.00	0.00	5,700,000.00	2,700,000.00	3,000,000.00	47.37
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANT TO OTHER STATE GOVERNMENTS CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 68

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
022900100100	MINISTRY OF TRANSPORT AND RENEWABLE ENERGY (HQT)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	22,570,000.00	30,000,000.00	400,500,000.00	185,500,000.00	60,000,000.00	125,500,000.00	32.35
22	OTHER RECURRENT COSTS	22,570,000.00	30,000,000.00	400,500,000.00	185,500,000.00	60,000,000.00	125,500,000.00	32.35
2202	OVERHEAD COST	18,165,000.00	25,000,000.00	370,000,000.00	150,000,000.00	51,700,000.00	98,300,000.00	34.47
220201	TRAVEL AND TRANSPORT- GENERAL	7,320,000.00	7,500,000.00	7,500,000.00	15,000,000.00	7,500,000.00	7,500,000.00	50.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	7,320,000.00	7,500,000.00	7,500,000.00	15,000,000.00	7,500,000.00	7,500,000.00	50.00
220202	UTILITIES - GENERAL	250,000.00	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00	50.00
22020201	ELECTRICITY CHARGES	250,000.00	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00	50.00
220203	MATERIAL & SUPPLIES - GENERAL	2,300,000.00	3,000,000.00	3,000,000.00	6,000,000.00	3,690,000.00	2,310,000.00	61.50
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000.00	1,500,000.00	1,500,000.00	3,000,000.00	2,190,000.00	810,000.00	73.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,100,000.00	1,500,000.00	1,500,000.00	3,000,000.00	1,500,000.00	1,500,000.00	50.00
220204	MAINTENANCE SERVICE - GENERAL	3,190,000.00	4,500,000.00	4,500,000.00	9,000,000.00	6,250,000.00	2,750,000.00	69.44
22020401	MAINTENANE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,340,000.00	1,500,000.00	1,500,000.00	3,000,000.00	2,030,000.00	970,000.00	67.67
22020402	MAINTENANCE OF OFFICE FURNITURE	730,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,430,000.00	570,000.00	71.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	500,000.00	1,000,000.00	500,000.00	500,000.00	50.00
22020406	OTHER MAINTENANCE SERVICES	1,120,000.00	1,500,000.00	1,500,000.00	3,000,000.00	2,290,000.00	710,000.00	76.33
220205	TRAINING- GENERAL	2,430,000.00	2,500,000.00	2,500,000.00	5,000,000.00	2,500,000.00	2,500,000.00	50.00
22020501	LOCAL TRAINING	2,430,000.00	2,500,000.00	2,500,000.00	5,000,000.00	2,500,000.00	2,500,000.00	50.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,105,000.00	7,000,000.00	352,000,000.00	114,000,000.00	31,260,000.00	82,740,000.00	27.42
22021001	REFRESHMENT & MEALS	1,645,000.00	2,500,000.00	252,500,000.00	10,000,000.00	9,900,000.00	100,000.00	99.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,960,000.00	2,000,000.00	52,000,000.00	54,000,000.00	6,900,000.00	47,100,000.00	12.78
22021007	WELFARE PACKAGES	1,500,000.00	2,500,000.00	47,500,000.00	50,000,000.00	14,460,000.00	35,540,000.00	28.92
2204	GRANT AND CONTRIBUTIONS - GENERAL	4,405,000.00	5,000,000.00	30,500,000.00	35,500,000.00	8,300,000.00	27,200,000.00	23.38
220401	LOCAL GRANT AND CONTRIBUTIONS	4,405,000.00	5,000,000.00	30,500,000.00	35,500,000.00	8,300,000.00	27,200,000.00	23.38
22040109	GRANT AND COMMUNITIES/NGOs	4,405,000.00	5,000,000.00	30,500,000.00	35,500,000.00	8,300,000.00	27,200,000.00	23.38

NOTE 69

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023410500100	SIR AHMADU BELLO AIRPORT	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**112,087,584.36**	**519,025,459.20**	**0.00**	**339,025,459.20**	**262,731,898.20**	**76,293,561.00**	**77.50**
21	**PERSONAL COST**	**52,087,584.36**	**117,025,459.20**	**0.00**	**137,025,459.20**	**130,731,898.20**	**6,293,561.00**	**95.41**
2101	**SALARY**	**52,087,584.36**	**117,025,459.20**	**0.00**	**137,025,459.20**	**130,731,898.20**	**6,293,561.00**	**95.41**
21010101	**SALARIES AND WAGES**	**52,087,584.36**	**117,025,459.20**	**0.00**	**137,025,459.20**	**130,731,898.20**	**6,293,561.00**	**95.41**
21010101	SALARY	52,087,584.36	117,025,459.20	20,000,000.00	137,025,459.20	130,731,898.20	6,293,561.00	95.41
22	**OTHER RECURRENT COSTS**	**60,000,000.00**	**402,000,000.00**	**0.00**	**202,000,000.00**	**132,000,000.00**	**70,000,000.00**	**65.35**
2202	**OVERHEAD COST**	**58,000,000.00**	**400,000,000.00**	**0.00**	**200,000,000.00**	**130,200,000.00**	**69,800,000.00**	**65.10**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**5,000,000.00**	**5,000,000.00**	**0.00**	**5,000,000.00**	**4,800,000.00**	200,000.00	**96.00**
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	5,000,000.00	0.00	5,000,000.00	4,800,000.00	200,000.00	96.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	**0.00**	0.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**6,200,000.00**	**25,000,000.00**	0.00	**25,000,000.00**	**9,600,000.00**	**15,400,000.00**	**38.40**
22020201	ELECTRICITY CHARGES	6,200,000.00	25,000,000.00	**0.00**	25,000,000.00	9,600,000.00	15,400,000.00	38.40
220203	**MATERIAL & SUPPLIES - GENERAL**	**790,000.00**	**2,000,000.00**	0.00	**2,000,000.00**	**1,800,000.00**	**200,000.00**	**90.00**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	790,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
220204	**MAINTENANCE SERVICE - GENERAL**	**14,730,000.00**	**85,000,000.00**	**0.00**	**85,000,000.00**	**68,400,000.00**	**16,600,000.00**	**80.47**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMEN	8,680,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,050,000.00	10,000,000.00	0.00	10,000,000.00	7,200,000.00	2,800,000.00	72.00
22020405	MAINTENANCE OF PLANTS/GENERATOR	0.00	40,000,000.00	0.00	40,000,000.00	28,800,000.00	11,200,000.00	72.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,000,000.00	10,000,000.00	0.00	10,000,000.00	7,400,000.00	0.00	74.00
22020414	MAINTENANCE OF TERMINAL BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**10,740,000.00**	**70,000,000.00**	**0.00**	**50,000,000.00**	**33,600,000.00**	**16,400,000.00**	**67.20**
22020501	LOCAL TRAINING	10,740,000.00	70,000,000.00	0.00	50,000,000.00	33,600,000.00	16,400,000.00	67.20
220207	**CONSULTING & PROFESSIONAL SERVICE - GENERAL**	**11,340,000.00**	**160,000,000.00**	**0.00**	**30,000,000.00**	**9,600,000.00**	**20,400,000.00**	**32.00**
22020701	FINANCIAL CONSULTING	1,000,000.00	5,000,000.00	0.00	5,000,000.00	4,800,000.00	0.00	96.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	5,000,000.00	0.00	5,000,000.00	4,800,000.00	0.00	96.00
22020703	LEGAL SERVICE	9,340,000.00	150,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,200,000.00**	**53,000,000.00**	**0.00**	**3,000,000.00**	**2,400,000.00**	**600,000.00**	**80.00**
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,400,000.00	600,000.00	80.00
222021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,200,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
2204	**GRANT AND CONTRIBUTIONS - GENERAL**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**1,800,000.00**	**200,000.00**	**90.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**1,800,000.00**	**200,000.00**	**90.00**
22040109	GRANT AND COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00

NOTE 70

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**107,756,883.00**	**582,338,903.28**	**3,000,000.00**	**585,338,903.28**	**201,044,752.44**	**384,294,150.84**	**34.35**
21	**PERSONAL COST**	**29,833,383.00**	**66,450,903.28**	**0.00**	**66,450,903.28**	**50,352,752.44**	**16,098,150.84**	**75.77**
2101	**SALARY**	**29,833,383.00**	**66,450,903.28**	**0.00**	**66,450,903.28**	**50,352,752.44**	**16,098,150.84**	**75.77**
21010101	**SALARIES AND WAGES**	**29,833,383.00**	**66,450,903.28**	**0.00**	**66,450,903.28**	**50,352,752.44**	**16,098,150.84**	**75.77**
21010101	SALARY	29,833,383.00	66,450,903.28	0.00	66,450,903.28	50,352,752.44	16,098,150.84	75.77
22	**OTHER RECURRENT COSTS**	**77,923,500.00**	**515,888,000.00**	**3,000,000.00**	**518,888,000.00**	**150,692,000.00**	**368,196,000.00**	**29.04**
2202	**OVERHEAD COST**	**72,923,500.00**	**474,888,000.00**	**3,000,000.00**	**477,888,000.00**	**121,172,000.00**	**356,716,000.00**	**25.36**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**1,773,000.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**14,693,100.00**	**25,306,900.00**	**36.73**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	0.00	20,000,000.00	2,325,000.00	17,675,000.00	11.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,773,000.00	20,000,000.00	0.00	20,000,000.00	12,368,100.00	7,631,900.00	61.84
220202	**UTILITIES - GENERAL**	**120,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**110,000.00**	**890,000.00**	**11.00**
22020201	ELECTRICITY CHARGES	120,000.00	1,000,000.00	0.00	1,000,000.00	110,000.00	890,000.00	11.00
220203	**MATERIAL & SUPPLIES - GENERAL**	**12,528,500.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**10,400,000.00**	**44,600,000.00**	**18.91**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,528,500.00	15,000,000.00	0.00	15,000,000.00	10,400,000.00	4,600,000.00	69.33
22020306	PRINTING OF SECURITY DOCUMENT	10,000,000.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
220204	**MAINTENANCE SERVICE - GENERAL**	**5,921,000.00**	**33,000,000.00**	**0.00**	**33,000,000.00**	**21,757,000.00**	**11,243,000.00**	**65.93**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,333,000.00	20,000,000.00	0.00	20,000,000.00	16,500,000.00	3,500,000.00	82.50
22020402	MAINTENANCE OF OFFICE FURNITURE	1,540,000.00	8,000,000.00	0.00	8,000,000.00	1,325,000.00	6,675,000.00	16.56
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,048,000.00	5,000,000.00	0.00	5,000,000.00	3,932,000.00	1,068,000.00	78.64
220205	**TRAINING - GENERAL**	**0.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**52,581,000.00**	**325,888,000.00**	**3,000,000.00**	**328,888,000.00**	**74,211,900.00**	**254,676,100.00**	**22.56**
22021002	HONORARIUM & SITTING ALLOWANCE	-	20,000,000.00	0.00	20,000,000.00	13,138,000.00	6,862,000.00	65.69
22021003	PUBLICITY & ADVERTISEMENT	1,855,000.00	75,888,000.00	0.00	75,888,000.00	6,358,000.00	69,530,000.00	8.38
22021007	WELFARE PACKAGES	17,500,000.00	10,000,000.00	0.00	10,000,000.00	7,190,000.00	2,810,000.00	71.90
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	28,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
22021024	COMMITTEE & COMMISION EXPENSES	2,393,000.00	12,000,000.00	0.00	12,000,000.00	11,000,000.00	1,000,000.00	91.67
22021027	PROJECT MORNITORING EXPENSES	2,333,000.00	36,000,000.00	0.00	36,000,000.00	2,500,000.00	33,500,000.00	6.94
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COST	500,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22021033	OTHER MISCELLANEOUS EXPENDITURE	0.00	60,000,000.00	0.00	60,000,000.00	2,025,900.00	57,974,100.00	3.38
22021035	ANNUAL BUDGET PREPARATION BONUS	0.00	32,000,000.00	3,000,000.00	35,000,000.00	32,000,000.00	0.00	91.43
2204	**GRANT AND CONTRIBUTIONS - GENERAL**	**5,000,000.00**	**41,000,000.00**	**0.00**	**41,000,000.00**	**29,520,000.00**	**11,480,000.00**	**72.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**5,000,000.00**	**41,000,000.00**	**0.00**	**41,000,000.00**	**29,520,000.00**	**11,480,000.00**	**72.00**
22040109	GRANT AND COMMUNITIES/NGOs	5,000,000.00	41,000,000.00	0.00	41,000,000.00	29,520,000.00	**11,480,000.00**	72.00

NOTE 71

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022900100100	KEBBI STATE BUREAU OF STATISTIC	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
2202	OVERHEAD COST	0.00	21,000,000.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22020401	MAINTENANE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	8,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENT	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANT AND CONTRIBUTIONS - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22040109	GRANT AND COMMUNITIES/NGOs	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

NOTE 72

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023410300100	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**0.00**	**34,240,000.00**	**0.00**	**34,240,000.00**	**0.00**	**0.00**	**0.00**
21	**PERSONAL COST**	**0.00**	**22,240,000.00**	**0.00**	**22,240,000.00**	**0.00**	**0.00**	**0.00**
2101	**SALARY**	**0.00**	**22,240,000.00**	**0.00**	**22,240,000.00**	**0.00**	**0.00**	**0.00**
21010101	**SALARIES AND WAGES**	**0.00**	**22,240,000.00**	**0.00**	**22,240,000.00**	**0.00**	**0.00**	**0.00**
21010101	**SALARY**	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
22	**OTHER RECURRENT COSTS**	**0.00**	**12,000,000.00**	**0.00**	**12,000,000.00**	**0.00**	**0.00**	**0.00**
2202	**OVERHEAD COST**	**0.00**	**11,850,000.00**	**0.00**	**11,850,000.00**	**0.00**	**0.00**	**0.00**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**	**0.00**
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
220202	**UTILITIES - GENERAL**	**0.00**	**800,000.00**	**0.00**	**800,000.00**	**0.00**	**0.00**	**0.00**
22020201	ELECTRICITY CHARGES	0.00	800,000.00	0.00	800,000.00	0.00	0.00	0.00
220203	**MATERIAL & SUPPLIES - GENERAL**	**0.00**	**400,000.00**	**0.00**	**400,000.00**	**0.00**	**0.00**	**0.00**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICE - GENERAL**	**0.00**	**6,600,000.00**	**0.00**	**6,600,000.00**	**0.00**	**0.00**	**0.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,200,000.00	0.00	2,200,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENACE SERVICE	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
220205	**TRAINING - GENERAL**	**0.00**	**500,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**550,000.00**	**0.00**	**550,000.00**	**0.00**	**0.00**	**0.00**
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
2204	**GRANT AND CONTRIBUTIONS - GENERAL**	**0.00**	**150,000.00**	**0.00**	**150,000.00**	**0.00**	**0.00**	**0.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**0.00**	**150,000.00**	**0.00**	**150,000.00**	**0.00**	**0.00**	**0.00**
22040109	GRANT TO COMMUNITIES/NGOs	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00

NOTE 73

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023410300100	KEBBI INVESTMENT PROMOTION AGENCY (KIPA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	8,450,000.00	29,000,000.00	0.00	1,229,000,000.00	1,224,000,000.00	5,000,000.00	99.59
21	PERSONAL COST	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00	97.56
2101	SALARY	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00	97.56
21010101	SALARIES AND WAGES	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00	97.56
21010101	SALARY	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00	97.56
22	OTHER RECURRENT COSTS	8,450,000.00	24,000,000.00	0.00	1,024,000,000.00	1,024,000,000.00	0.00	100.00
2202	OVERHEAD COST	8,450,000.00	22,000,000.00	0.00	1,022,000,000.00	1,022,000,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	3,100,000.00	5,000,000.00	0.00	205,000,000.00	205,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	3,100,000.00	5,000,000.00	0.00	205,000,000.00	205,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	3,950,000.00	4,800,000.00	0.00	4,800,000.00	4,800,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020406	OTHER MAINTENACE SERVICE	1,450,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	400,000.00	2,000,000.00	0.00	502,000,000.00	502,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	400,000.00	2,000,000.00	0.00	502,000,000.00	502,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	7,200,000.00	0.00	307,200,000.00	307,200,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	0.00	101,000,000.00	101,000,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	0.00	102,000,000.00	102,000,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	4,200,000.00	0.00	104,200,000.00	104,200,000.00	0.00	100.00
2204	GRANT AND CONTRIBUTIONS - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00

NOTE 74

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023800700100	COVID 19 ACTION RECOVERYAND ECONOMIC STIMULUS(CARES)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**0.00**	**450,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**	**0.00**
22	**OTHER RECURRENT COSTS**	**0.00**	**450,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**	**0.00**
2202	**OVERHEAD COST**	**0.00**	**450,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**	**0.00**
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**450,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**0.00**	0.00
22021034	CARES OPERATIONAL COSTS	0.00	450,000,000.00	**0.00**	50,000,000.00	**0.00**	0.00	0.00

NOTE 75

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
025000100100	FISCAL RESPONSIBILITY COMMISSION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**30,600,000.00**	**50,790,000.00**	**0.00**	**50,790,000.00**	**3,600,000.00**	**47,190,000.00**	**7.09**
21	**PERSONAL COST**	**27,000,000.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**
2101	**SALARY**	**27,000,000.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**
21010101	**SALARIES AND WAGES**	**27,000,000.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**	**39,150,000.00**	**0.00**
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	27,000,000.00	39,150,000.00	0.00	39,150,000.00	0.00	39,150,000.00	0.00
22	**OTHER RECURRENT COSTS**	**3,600,000.00**	**11,640,000.00**	**0.00**	**11,640,000.00**	**3,600,000.00**	**8,040,000.00**	**30.93**
2202	**OVERHEAD COST**	**3,600,000.00**	**11,640,000.00**	**0.00**	**11,640,000.00**	**3,600,000.00**	**8,040,000.00**	**30.93**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**550,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**480,000.00**	**0.00**	**24.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	550,000.00	2,000,000.00	0.00	2,000,000.00	480,000.00	0.00	24.00
220203	**MATERIAL & SUPPLIES - GENERAL**	**240,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020303	NEWS PAPERS	40,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**800,000.00**	**2,240,000.00**	**0.00**	**2,240,000.00**	**690,000.00**	**0.00**	**30.80**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	240,000.00	0.00	240,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	2,000,000.00	0.00	2,000,000.00	690,000.00	0.00	34.50
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,560,000.00**	**2,300,000.00**	**0.00**	**2,300,000.00**	**730,000.00**	**1,570,000.00**	**31.74**
22020701	FINANCIAL CONSULTING	1,290,000.00	1,300,000.00	0.00	1,300,000.00	250,000.00	1,050,000.00	19.23
22020706	SURVEYING SERVICES	270,000.00	1,000,000.00	0.00	1,000,000.00	480,000.00	520,000.00	48.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**450,000.00**	**4,000,000.00**	**0.00**	**4,000,000.00**	**600,000.00**	**0.00**	**15.00**
22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	200,000.00	2,000,000.00	0.00	2,000,000.00	600,000.00	0.00	30.00

NOTE 76

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
025200100100	MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**99,380,197.97**	**1,091,863,168.86**	**0.00**	**891,863,168.86**	**784,173,234.36**	**107,689,934.50**	**87.93**
21	**PERSONAL COST**	**93,380,197.97**	**162,863,168.86**	**0.00**	**162,863,168.86**	**128,833,889.36**	**34,029,279.50**	**79.11**
2101	**SALARY**	**93,380,197.97**	**162,863,168.86**	**0.00**	**162,863,168.86**	**128,833,889.36**	**34,029,279.50**	**79.11**
21010101	**SALARIES AND WAGES**	**93,380,197.97**	**162,863,168.86**	**0.00**	**162,863,168.86**	**128,833,889.36**	**34,029,279.50**	**79.11**
21010101	SALARY	93,380,197.97	162,863,168.86	0.00	162,863,168.86	128,833,889.36	34,029,279.50	79.11
22	**OTHER RECURRENT COSTS**	**6,000,000.00**	**929,000,000.00**	**0.00**	**729,000,000.00**	**655,339,345.00**	**73,660,655.00**	**89.90**
2202	**OVERHEAD COST**	**6,000,000.00**	**929,000,000.00**	**0.00**	**729,000,000.00**	**655,339,345.00**	**73,660,655.00**	**89.90**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**1,470,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**8,980,000.00**	**11,020,000.00**	**44.90**
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,470,000.00	20,000,000.00	0.00	20,000,000.00	8,980,000.00	11,020,000.00	44.90
220202	**UTILITIES - GENERAL**	**90,000.00**	**120,000.00**	**0.00**	**120,000.00**	**80,000.00**	**40,000.00**	**66.67**
22020201	ELECTRICITY CHARGES	90,000.00	120,000.00	0.00	120,000.00	80,000.00	**40,000.00**	66.67
220203	**MATERIAL & SUPPLIES - GENERAL**	**490,000.00**	**871,000,000.00**	**0.00**	**671,000,000.00**	**622,319,345.00**	**48,680,655.00**	**92.75**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	490,000.00	1,000,000.00	0.00	1,000,000.00	500,000.00	**500,000.00**	50.00
22020312	CHEMICAL FOR WATER TREATMENT	0.00	870,000,000.00	0.00	670,000,000.00	621,819,345.00	**48,180,655.00**	92.81
220204	**MAINTENANCE SERVICE - GENERAL**	**3,430,000.00**	**25,100,000.00**	**0.00**	**25,100,000.00**	**19,175,000.00**	**5,925,000.00**	**76.39**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,940,000.00	10,000,000.00	0.00	10,000,000.00	8,195,000.00	1,805,000.00	81.95
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	0.00	5,000,000.00	0.00	5,000,000.00	4,990,000.00	10,000.00	99.80
22020406	OTHER MAINTENACE SERVICES	490,000.00	10,000,000.00	0.00	10,000,000.00	5,990,000.00	4,010,000.00	59.90
220205	**TRAINING - GENERAL**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020704	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**520,000.00**	**9,780,000.00**	**0.00**	**9,780,000.00**	**4,785,000.00**	**4,995,000.00**	**48.93**
22021001	REFRESHMENT & MEALS	30,000.00	5,000,000.00	0.00	5,000,000.00	2,785,000.00	2,215,000.00	55.70
22021006	POSTAGES & COURIER SERVICE	490,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	4,280,000.00	0.00	4,280,000.00	2,000,000.00		

NOTE 77

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
025210200100	WATER BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	271,292,646.60	589,161,787.00	0.00	389,161,787.00	271,292,646.60	117,869,140.40	69.71
21	PERSONAL COST	138,180,646.60	229,320,000.00	0.00	229,320,000.00	138,180,646.60	91,139,353.40	60.26
2101	SALARY	138,180,646.60	229,320,000.00	0.00	229,320,000.00	138,180,646.60	91,139,353.40	60.26
21010101	SALARIES AND WAGES	138,180,646.60	229,320,000.00	0.00	229,320,000.00	138,180,646.60	91,139,353.40	60.26
21010101	SALARY	138,180,646.60	229,320,000.00	0.00	229,320,000.00	138,180,646.60	91,139,353.40	60.26
22	OTHER RECURRENT COSTS	133,112,000.00	359,841,787.00	0.00	159,841,787.00	133,112,000.00	26,729,787.00	83.28
2202	OVERHEAD COST	131,032,000.00	357,761,787.00	0.00	157,761,787.00	131,032,000.00	26,729,787.00	83.06
220201	TRAVEL AND TRANSPORT- GENERAL	6,120,000.00	17,809,787.00	0.00	8,609,787.00	6,120,000.00	2,489,787.00	71.08
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	14,684,787.00	0.00	5,484,787.00	4,000,000.00	1,484,787.00	72.93
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,120,000.00	3,125,000.00	0.00	3,125,000.00	2,120,000.00	1,005,000.00	67.84
220202	UTILITIES - GENERAL	28,280,000.00	78,280,000.00	0.00	29,280,000.00	28,280,000.00	1,000,000.00	96.58
22020201	ELECTRICITY CHARGES	28,280,000.00	78,280,000.00	0.00	29,280,000.00	28,280,000.00	1,000,000.00	96.58
220203	MATERIAL & SUPPLIES - GENERAL	3,848,000.00	7,248,000.00	0.00	7,248,000.00	3,848,000.00	3,400,000.00	53.09
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,600,000.00	6,000,000.00	0.00	6,000,000.00	2,600,000.00	3,400,000.00	43.33
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,040,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
22020309	UNIFORMS & OTHER CLOTHING	208,000.00	208,000.00	0.00	208,000.00	208,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	26,288,000.00	76,088,000.00	0.00	31,088,000.00	26,288,000.00	4,800,000.00	84.56
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,640,000.00	5,640,000.00	0.00	5,640,000.00	3,640,000.00	0.00	64.54
22020402	MAINTENANCE OF OFFICE FURNITURE	2,288,000.00	2,288,000.00	0.00	2,288,000.00	2,288,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,640,000.00	5,640,000.00	0.00	4,640,000.00	3,640,000.00	0.00	78.45
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,440,000.00	20,440,000.00	0.00	7,440,000.00	6,440,000.00	1,000,000.00	86.56
22020406	OTHER MAINTENACE SERVICES	8,200,000.00	40,000,000.00	0.00	9,000,000.00	8,200,000.00	800,000.00	91.11
220206	OTHER SERVICES - GENERALS	6,760,000.00	6,760,000.00	0.00	6,760,000.00	6,760,000.00	0.00	100.00
22020602	OFFICE RENT	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
2202065	CLEANING & FUMIGATION SERVICES	4,680,000.00	4,680,000.00	0.00	4,680,000.00	4,680,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,800,000.00	85,800,000.00	0.00	14,000,000.00	6,800,000.00	7,200,000.00	48.57
22020704	ENGINEERING SERVICES	2,600,000.00	10,000,000.00	0.00	3,000,000.00	2,600,000.00	400,000.00	86.67
22020708	MEDICAL CONSULTING	4,200,000.00	75,800,000.00	0.00	11,000,000.00	4,200,000.00	6,800,000.00	38.18
220208	FUEL & LUBRICANTS - GENERAL	46,800,000.00	75,800,000.00	0.00	50,800,000.00	46,800,000.00	4,000,000.00	92.13
22020801	MOTOR VEHICLE FUEL COST	46,800,000.00	75,800,000.00	0.00	50,800,000.00	46,800,000.00	4,000,000.00	92.13
220209	FINANCIAL CHARGES - GENERAL	1,040,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,040,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,096,000.00	8,936,000.00	0.00	8,936,000.00	5,096,000.00	3,840,000.00	57.03
22021001	REFRESHMENT & MEALS	1,040,000.00	3,380,000.00	0.00	3,380,000.00	1,040,000.00	2,340,000.00	30.77
22021003	PUBLICITY & ADVERTISEMENTS	1,560,000.00	3,060,000.00	0.00	3,060,000.00	1,560,000.00	1,500,000.00	50.98
22021019	MEDICAL EXPENCES INTERNATIONAL	2,496,000.00	2,496,000.00	0.00	2,496,000.00	2,496,000.00	0.00	100.00
2204	GRANTS & CONTRIBUTIONS GENERAL	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
22040109	GRANT TO COMMUNITIES/NGOs	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00

NOTE 78

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
025210300100	STATE RURAL WATER SUPPLY & SANITATION AGENCY(RUWATSAN)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	4,296,802.80	11,489,081.55	0.00	11,489,081.55	4,296,802.80	7,192,278.75	37.40
21	PERSONAL COST	2,856,802.80	5,165,045.55	0.00	5,165,045.55	2,856,802.80	2,308,242.75	55.31
2101	SALARY	2,856,802.80	5,165,045.55	0.00	5,165,045.55	2,856,802.80	2,308,242.75	55.31
21010101	SALARIES AND WAGES	2,856,802.80	5,165,045.55	0.00	5,165,045.55	2,856,802.80	2,308,242.75	55.31
2101010	SALARY	2,856,802.80	5,165,045.55	0.00	5,165,045.55	2,856,802.80	2,308,242.75	55.31
22	OTHER RECURRENT COSTS	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00	22.77
2202	OVERHEAD COST	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00	22.77
220201	TRAVEL AND TRANSPORT- GENERAL	240,000.00	1,500,000.00	0.00	1,500,000.00	240,000.00	1,260,000.00	16.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	1,500,000.00	0.00	1,500,000.00	240,000.00	1,260,000.00	16.00
220202	UTILTIES GENERAL	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
22020201	ELECTRICITY CHARGES	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
220203	MATERIAL & SUPPLIES - GENERAL	120,000.00	524,036.00	0.00	524,036.00	120,000.00	404,036.00	22.90
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	120,000.00	524,036.00	0.00	524,036.00	120,000.00	404,036.00	22.90
220204	MAINTENANCE SERVICE - GENERAL	400,000.00	3,100,000.00	0.00	3,100,000.00	480,000.00	2,620,000.00	15.48
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	240,000.00	2,000,000.00	0.00	2,000,000.00	240,000.00	1,760,000.00	12.00
22020402	MAINTENANCE OF OFFICE FURNITURE	160,000.00	1,100,000.00	0.00	1,100,000.00	240,000.00	860,000.00	21.82
220205	TRAINING - GENERAL	120,000.00	200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
22020501	LOCAL TRAINING	120,000.00	200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
220210	MISCELLANEOUS EXPENSES GENERAL	320,000.00	600,000.00	0.00	600,000.00	240,000.00	360,000.00	40.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
22021007	WELFARE PACKAGES	120,000.00	400,000.00	0.00	400,000.00	120,000.00	280,000.00	30.00

NOTE 79

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
125300100100	MINISTRY OF LANDS & HOUSING	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**161,659,860.55**	**225,881,071.30**	**43,217,992.90**	**269,099,064.20**	**250,993,943.16**	**18,105,121.04**	**93.27**
21	**PERSONAL COST**	**119,409,860.55**	**165,881,071.30**	**43,217,992.90**	**209,099,064.20**	**190,993,943.16**	**18,105,121.04**	**91.34**
2101	**SALARY**	**119,409,860.55**	**165,881,071.30**	**43,217,992.90**	**209,099,064.20**	**190,993,943.16**	**18,105,121.04**	**91.34**
21010101	**SALARIES AND WAGES**	**119,409,860.55**	**165,881,071.30**	**43,217,992.90**	**209,099,064.20**	**190,993,943.16**	**18,105,121.04**	**91.34**
21010101	SALARY	119,409,860.55	165,881,071.30	43,217,992.90	209,099,064.20	190,993,943.16	18,105,121.04	91.34
22	**OTHER RECURRENT COSTS**	**42,250,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**41,750,000.00**	**59,500,000.00**	**0.00**	**59,500,000.00**	**59,500,000.00**	**0.00**	**100.00**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**10,000,000.00**	**14,500,000.00**	**0.00**	**14,500,000.00**	**14,500,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	14,500,000.00	0.00	14,500,000.00	14,500,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**3,600,000.00**	**6,600,000.00**	**0.00**	**6,600,000.00**	**6,600,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	3,600,000.00	6,600,000.00	0.00	6,600,000.00	6,600,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**16,330,000.00**	**21,600,000.00**	**0.00**	**21,600,000.00**	**21,600,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,210,000.00	11,600,000.00	0.00	11,600,000.00	11,600,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,100,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	2,590,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020406	OTHER MAINTENACE SERVICES	4,430,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	0.00	100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,400,000.00**	**2,500,000.00**	**0.00**	**2,500,000.00**	**2,500,000.00**	**0.00**	**100.00**
22020706	SURVEYING SERVICES	2,400,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,420,000.00**	**14,300,000.00**	**0.00**	**14,300,000.00**	**14,300,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	3,750,000.00	6,300,000.00	0.00	6,300,000.00	6,300,000.00	0.00	100.00
22021002	HONORARUIM & SITTING ALLOWANCES	3,850,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	1,820,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
2204	**GRANT AND CONTRIBUTIONS GENERAL**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**0.00**
22040109	GRANT TO COMMUNITIES/NGOs	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	0.00

NOTE 80

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
125300110100	STATE HOUSING CORPORATION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**11,960,794.48**	**19,957,308.48**	**0.00**	**19,957,308.48**	**11,960,794.48**	**7,996,514.00**	**59.93**
21	**PERSONAL COST**	**10,160,794.48**	**16,507,308.48**	**0.00**	**16,507,308.48**	**10,160,794.48**	**0.00**	**61.55**
2101	**SALARY**	**10,160,794.48**	**16,507,308.48**	**0.00**	**16,507,308.48**	**10,160,794.48**	**0.00**	**61.55**
21010101	**SALARIES AND WAGES**	**10,160,794.48**	**16,507,308.48**	**0.00**	**16,507,308.48**	**10,160,794.48**	**0.00**	**61.55**
21010101	SALARY	10,160,794.48	16,507,308.48	0.00	16,507,308.48	10,160,794.48	0.00	61.55
22	**OTHER RECURRENT COSTS**	**1,800,000.00**	**3,450,000.00**	**0.00**	**3,450,000.00**	**1,800,000.00**	**1,650,000.00**	**52.17**
2202	**OVERHEAD COST**	**1,800,000.00**	**3,350,000.00**	**0.00**	**3,350,000.00**	**1,800,000.00**	**1,550,000.00**	**53.73**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**400,000.00**	**500,000.00**	**0.00**	**500,000.00**	**400,000.00**	**100,000.00**	**80.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
220202	**UTILITIES - GENERAL**	**240,000.00**	**400,000.00**	**0.00**	**400,000.00**	**240,000.00**	**160,000.00**	**60.00**
22020201	ELECTRICITY CHARGES	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
220203	**MATERIALS AND SUPPLIES - GENRAL**	**590,000.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**590,000.00**	**710,000.00**	**45.38**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	590,000.00	1,300,000.00	0.00	1,300,000.00	590,000.00	710,000.00	45.38
220204	**MAINTENANCE SERVICE - GENERAL**	**505,000.00**	**650,000.00**	**0.00**	**650,000.00**	**505,000.00**	**145,000.00**	**77.69**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	180,000.00	300,000.00	0.00	300,000.00	180,000.00	120,000.00	60.00
22020402	MAINTENANCE OF OFFICE FURNITURE	325,000.00	350,000.00	0.00	350,000.00	325,000.00	**25,000.00**	92.86
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**45,000.00**	**100,000.00**	**0.00**	**100,000.00**	**45,000.00**	**0.00**	**45.00**
22020706	SURVEYING SERVICES	45,000.00	100,000.00	0.00	100,000.00	45,000.00	0.00	45.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**20,000.00**	**400,000.00**	**0.00**	**400,000.00**	**20,000.00**	**380,000.00**	**5.00**
22021003	PUBLICITY & ADVERTISEMENT	20,000.00	300,000.00	0.00	300,000.00	20,000.00	**280,000.00**	6.67
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	100,000.00	0.00	100,000.00	0.00	**100,000.00**	0.00
2204	**GRANT AND CONTRIBUTIONS GENERAL**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**0.00**
22040109	GRANT TO COMMUNITIES/NGOs	0.00	100,000.00	0.00	100,000.00	0.00	**100,000.00**	0.00

NOTE 81

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
125300200100	OFFICE OF THE SURVEYOR GENERAL	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	5,000,000.00	24,000,000.00	0.00	24,000,000.00	11,000,000.00	13,000,000.00	45.83
22	OTHER RECURRENT COSTS	5,000,000.00	24,000,000.00	0.00	24,000,000.00	11,000,000.00	13,000,000.00	45.83
2202	OVERHEAD COST	4,900,000.00	23,500,000.00	0.00	23,500,000.00	11,000,000.00	12,500,000.00	46.81
220201	TRAVEL AND TRANSPORT- GENERAL	1,000,000.00	4,500,000.00	0.00	4,500,000.00	3,000,000.00	1,500,000.00	66.67
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	4,500,000.00	0.00	4,500,000.00	3,000,000.00	1,500,000.00	66.67
220202	UTILITIES - GENERAL	100,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22020201	ELECTRICITY CHARGES	100,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220203	MATERIALS & SUPPLIES - GENERAL	1,050,000.00	5,000,000.00	0.00	5,000,000.00	3,400,000.00	1,600,000.00	68.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	700,000.00	2,000,000.00	0.00	2,000,000.00	1,750,000.00	250,000.00	87.50
22020302	BOOKS	50,000.00	1,000,000.00	0.00	1,000,000.00	100,000.00	900,000.00	10.00
22020305	PRINTING OF NON SECURITY DOCUMENT	300,000.00	2,000,000.00	0.00	2,000,000.00	1,550,000.00	450,000.00	77.50
220204	MAINTENANCE SERVICE - GENERAL	450,000.00	2,000,000.00	0.00	2,000,000.00	1,050,000.00	950,000.00	52.50
22020405	MAINTENANCE OF PLANTS GENERATORS	450,000.00	2,000,000.00	0.00	2,000,000.00	1,050,000.00	950,000.00	52.50
220205	TRAINING - GENERAL	650,000.00	4,000,000.00	0.00	4,000,000.00	1,700,000.00	2,300,000.00	42.50
22020501	LOCAL TRAINING	650,000.00	4,000,000.00	0.00	4,000,000.00	1,700,000.00	2,300,000.00	42.50
220206	OTHER SERVICES GENERAL	500,000.00	3,000,000.00	0.00	3,000,000.00	200,000.00	2,800,000.00	6.67
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	3,000,000.00	0.00	3,000,000.00	200,000.00	2,800,000.00	6.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00	600,000.00	40.00
22020706	SURVEYING SERVICES	500,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00	600,000.00	40.00
220210	MISCELLANEOUS EXPENSES GENERAL	650,000.00	3,500,000.00	0.00	3,500,000.00	1,050,000.00	2,450,000.00	30.00
22021001	REFRESHMENT & MEALS	650,000.00	3,500,000.00	0.00	3,500,000.00	1,050,000.00	2,450,000.00	30.00
2204	GRANT AND CONTRIBUTIONS GENERAL	100,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	100,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22040101	GRANT TO COMMUNITIES / NGOs	100,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

NOTE 82

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
025400100100	MINISTRY OF RURAL & COMMUNITY DEVELOPMENT	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**45,000,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**100.00**
22	**OTHER RECURRENT COSTS**	**45,000,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**60,000,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**39,052,000.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**50,000,000.00**	**0.00**	**100.00**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**6,215,000.00**	**7,000,000.00**	**0.00**	**7,000,000.00**	**7,000,000.00**	**0.00**	**100.00**
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	6,215,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**990,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	990,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220203	**MATERIAL & SUPPLIES - GENERAL**	**1,000,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**6,680,000.00**	**9,000,000.00**	**0.00**	**9,000,000.00**	**9,000,000.00**	**0.00**	**100.00**
22020401	MAINTENANE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,060,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	620,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**24,167,000.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	**30,000,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	7,372,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,875,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	7,920,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
2204	**GRANT AND CONTRIBUTIONS - GENERAL**	**5,948,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**100.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**5,948,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**10,000,000.00**	**0.00**	**100.00**
22040109	GRANT AND COMMUNITIES/NGOs	5,948,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00

NOTE 83

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
023410300100	RURAL ELECTRIFICATION BOARD (REB)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**32,551,551.30**	**37,597,415.64**	**0.00**	**37,597,415.64**	**33,927,193.09**	**3,670,222.55**	**90.24**
21	**PERSONAL COST**	**27,633,551.30**	**32,479,415.64**	**0.00**	**32,479,415.64**	**29,492,193.09**	**2,987,222.55**	**90.80**
2101	**SALARY**	**27,633,551.30**	**32,479,415.64**	**0.00**	**32,479,415.64**	**29,492,193.09**	**2,987,222.55**	**90.80**
21010101	**SALARIES AND WAGES**	**27,633,551.30**	**32,479,415.64**	**0.00**	**32,479,415.64**	**29,492,193.09**	**2,987,222.55**	**90.80**
21010101	**SALARY**	27,633,551.30	32,479,415.64	0.00	32,479,415.64	29,492,193.09	2,987,222.55	90.80
22	**OTHER RECURRENT COSTS**	**4,918,000.00**	**5,118,000.00**	**0.00**	**5,118,000.00**	**4,435,000.00**	**683,000.00**	**86.65**
2202	**OVERHEAD COST**	**4,918,000.00**	**5,118,000.00**	**0.00**	**5,118,000.00**	**4,435,000.00**	**683,000.00**	**86.65**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**800,000.00**	**200,000.00**	**80.00**
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	**MATERIAL & SUPPLIES - GENERAL**	**395,000.00**	**400,000.00**	**0.00**	**400,000.00**	**400,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	395,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**2,018,000.00**	**2,018,000.00**	**0.00**	**2,018,000.00**	**1,860,000.00**	**158,000.00**	**92.17**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	268,000.00	268,000.00	0.00	268,000.00	260,000.00	0.00	97.01
22020406	OTHER MAINTENACE SERVICE	500,000.00	500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
220205	**TRAINING - GENERAL**	**425,000.00**	**600,000.00**	**0.00**	**600,000.00**	**460,000.00**	**140,000.00**	**76.67**
22020501	LOCAL TRAINING	425,000.00	600,000.00	0.00	600,000.00	460,000.00	140,000.00	76.67
220207	**CONSULTING & PROFESSIONAL SERVICE - GENERAL**	**280,000.00**	**300,000.00**	**0.00**	**300,000.00**	**260,000.00**	**40,000.00**	**86.67**
22020704	ENGINEERING SERVICES	280,000.00	300,000.00	0.00	300,000.00	260,000.00	40,000.00	86.67
220210	**MISCELLANEOUS EXPENSES GENERAL**	**600,000.00**	**600,000.00**	**0.00**	**600,000.00**	**455,000.00**	**145,000.00**	**75.83**
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	300,000.00	230,000.00	70,000.00	76.67
22021004	MEDICAL EXPENSES - GENRAL	300,000.00	300,000.00	0.00	300,000.00	225,000.00	75,000.00	75.00

NOTE 84

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
026200100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY & FISHERIES	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	746,078,662.00	2,042,794,664.54	0.00	1,842,794,664.54	1,669,998,475.75	172,796,188.79	90.62
21	PERSONNEL COST	735,388,662.00	1,555,799,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79	94.54
2101	SALARY	735,388,662.00	1,555,799,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79	94.54
210101	SALARIES AND WAGES	735,388,662.00	1,555,799,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79	94.54
21010101	SALARY	735,388,662.00	1,555,799,744.54	0.00	1,555,799,744.54	1,470,797,634.75	85,002,109.79	94.54
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	211,455,000.00	0.00	211,455,000.00	136,780,841.00	74,674,159.00	64.69
210201	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	211,455,000.00	0.00	211,455,000.00	136,780,841.00	74,674,159.00	64.69
21020130	Medical Allowance	0.00	24,255,000.00	0.00	24,255,000.00	0.00	24,255,000.00	0.00
21020143	N. Y. S. C. Allowances	0.00	187,200,000.00	0.00	187,200,000.00	136,780,841.00	50,419,159.00	73.07
22	OTHER RECURRENT COSTS	10,690,000.00	275,539,920.00	0.00	75,539,920.00	62,420,000.00	13,119,920.00	82.63
2202	OVERHEAD COST	10,590,000.00	117,800,000.00	0.00	74,800,000.00	62,420,000.00	12,380,000.00	83.45
220201	TRAVELLING & TRANSPORT- GENERAL	2,210,000.00	15,500,000.00	0.00	15,500,000.00	11,979,000.00	3,521,000.00	77.28
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,210,000.00	15,500,000.00	0.00	15,500,000.00	11,979,000.00	3,521,000.00	77.28
220202	UTILITIES - GENERAL	650,000.00	2,000,000.00	0.00	2,000,000.00	1,259,500.00	740,500.00	62.98
22020201	ELECTRICITY CHARGES	650,000.00	2,000,000.00	0.00	2,000,000.00	1,259,500.00	740,500.00	62.98
220203	MATERIALS & SUPPLIES - GENERAL	650,000.00	5,100,000.00	0.00	5,100,000.00	3,850,000.00	1,250,000.00	75.49
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	650,000.00	5,100,000.00	0.00	5,100,000.00	3,850,000.00	1,250,000.00	75.49
220204	MAINTENANCE SERVICES - GENERAL	2,860,000.00	16,000,000.00	0.00	16,000,000.00	11,440,000.00	4,560,000.00	71.50
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,020,000.00	5,500,000.00	0.00	5,500,000.00	3,077,000.00	2,423,000.00	55.95
22020402	MAINTENANCE OF OFFICE FURNITURE	640,000.00	2,000,000.00	0.00	2,000,000.00	1,563,000.00	437,000.00	78.15
22020406	OTHER MAINTENANCE SERVICES	1,200,000.00	8,500,000.00	0.00	8,500,000.00	6,800,000.00	1,700,000.00	80.00
220205	TRAINING - GENERAL	0.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	1,620,000.00	380,000.00	81.00
22020707	AGRICULTURAL CONSULTING	0.00	2,000,000.00	0.00	2,000,000.00	1,620,000.00	380,000.00	81.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,220,000.00	67,700,000.00	0.00	24,700,000.00	22,771,500.00	1,928,500.00	92.19
22021001	REFRESHMENT & MEALS	4,220,000.00	7,200,000.00	0.00	5,200,000.00	4,131,500.00	1,068,500.00	79.45
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,500,000.00	0.00	2,500,000.00	2,200,000.00	300,000.00	88.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,000,000.00	0.00	2,000,000.00	1,950,000.00	50,000.00	97.50
22021033	OTHER MISC EXPENDITURE	0.00	56,000,000.00	0.00	15,000,000.00	14,490,000.00	510,000.00	96.60
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	157,739,920.00	0.00	739,920.00	0.00	739,920.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	157,739,920.00	0.00	739,920.00	0.00	739,920.00	0.00
22040109	GRANT TO COMMUNITYS/NGOs	100,000.00	157,739,920.00	0.00	739,920.00	0.00	739,920.00	0.00

NOTE 85

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
026900100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	37,310,000.00	685,000,000.00	0.00	685,000,000.00	660,000,000.00	25,000,000.00	96.35
22	OTHER RECURRENT COSTS	33,320,000.00	685,000,000.00	0.00	685,000,000.00	660,000,000.00	25,000,000.00	96.35
2202	OVERHEAD COST	33,320,000.00	675,000,000.00	0.00	675,000,000.00	651,410,000.00	23,590,000.00	96.51
220201	TRAVEL AND TRANSPORT- GENERAL	5,200,000.00	15,000,000.00	0.00	15,000,000.00	10,740,000.00	4,260,000.00	71.60
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	5,200,000.00	15,000,000.00	0.00	15,000,000.00	10,740,000.00	4,260,000.00	71.60
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	110,000.00	0.00	5.50
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	110,000.00	0.00	5.50
220203	MATERIAL & SUPPLIES - GENERAL	1,530,000.00	5,000,000.00	0.00	5,000,000.00	3,640,000.00	1,360,000.00	72.80
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,530,000.00	5,000,000.00	0.00	5,000,000.00	3,640,000.00	1,360,000.00	72.80
220204	MAINTENANCE SERVICE - GENERAL	8,290,000.00	20,000,000.00	0.00	20,000,000.00	19,370,000.00	630,000.00	96.85
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,200,000.00	14,000,000.00	0.00	14,000,000.00	13,380,000.00	620,000.00	95.57
22020402	MAINTENANCE OF OFFICE FURNITURE	2,090,000.00	6,000,000.00	0.00	6,000,000.00	5,990,000.00	10,000.00	99.83
220206	OTHER SERVICES - GENERAL	0.00	600,000,000.00	0.00	600,000,000.00	600,000,000.00	0.00	100.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	600,000,000.00	0.00	600,000,000.00	600,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,300,000.00	33,000,000.00	0.00	33,000,000.00	17,550,000.00	15,450,000.00	53.18
22021001	REFRESHMENT & MEALS	7,000,000.00	10,000,000.00	0.00	10,000,000.00	2,560,000.00	7,440,000.00	25.60
22021002	HONORARIUM & SITTING ALLOWANCE	4,300,000.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000,000.00	15,000,000.00	0.00	15,000,000.00	14,990,000.00	10,000.00	99.93
2204	GRANT AND CONTRIBUTIONS GENERAL	3,990,000.00	10,000,000.00	0.00	10,000,000.00	8,590,000.00	1,410,000.00	85.90
220401	LOCAL GRANT AND CONTRIBUTIONS	3,990,000.00	10,000,000.00	0.00	10,000,000.00	8,590,000.00	1,410,000.00	85.90
22040109	GRANT TO COMMUNITIES/NGOs	3,990,000.00	10,000,000.00	0.00	10,000,000.00	8,590,000.00	1,410,000.00	85.90

NOTE 86

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
026900120100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	152,612,443.41	521,399,427.34	2,000,000.00	1,723,399,427.34	1,517,096,097.34	206,303,330.00	88.03
21	PERSONAL COST	140,612,443.41	247,899,427.34	0.00	447,899,427.34	447,899,427.34	0.00	100.00
2101	SALARY	140,612,443.41	247,899,427.34	0.00	447,899,427.34	447,899,427.34	0.00	100.00
21010101	SALARIES AND WAGES	140,612,443.41	247,899,427.34	0.00	447,899,427.34	447,899,427.34	0.00	100.00
21010101	SALARY	140,612,443.41	247,899,427.34	0.00	447,899,427.34	447,899,427.34	0.00	100.00
22	OTHER RECURRENT COSTS	12,000,000.00	273,500,000.00	2,000,000.00	1,275,500,000.00	1,069,196,670.00	206,303,330.00	83.83
2202	OVERHEAD COST	12,000,000.00	272,500,000.00	2,000,000.00	1,274,500,000.00	1,068,531,670.00	205,968,330.00	83.84
220201	TRAVEL AND TRANSPORT- GENERAL	220,000.00	5,000,000.00	0.00	405,000,000.00	404,730,000.00	270,000.00	99.93
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	220,000.00	5,000,000.00	0.00	405,000,000.00	404,730,000.00	270,000.00	99.93
220202	UTILITIES - GENERAL	140,000.00	1,200,000.00	0.00	1,200,000.00	340,000.00	860,000.00	28.33
22020201	ELECTRICITY CHARGES	140,000.00	1,200,000.00	0.00	1,200,000.00	340,000.00	860,000.00	28.33
220203	MATERIALS & SUPPLIES - GENERAL	190,000.00	8,000,000.00	0.00	108,000,000.00	101,780,000.00	6,220,000.00	94.24
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	190,000.00	8,000,000.00	0.00	108,000,000.00	101,780,000.00	6,220,000.00	94.24
220204	MAINTENANCE SERVICE - GENERAL	2,814,000.00	72,500,000.00	0.00	252,500,000.00	207,460,000.00	45,040,000.00	82.16
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,797,500.00	28,000,000.00	0.00	28,000,000.00	10,000,000.00	18,000,000.00	35.71
22020402	MAINTENANCE OF OFFICE FURNITURE	51,000.00	10,000,000.00	0.00	10,000,000.00	1,940,000.00	8,060,000.00	19.40
22020405	MAINTENANCE OF PLANTS /GENERATORS	110,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	0.00	100.00
22020406	OTHER MAINTENACE SERVICES	361,500.00	10,000,000.00	0.00	190,000,000.00	187,975,000.00	2,025,000.00	98.93
2202O410	MAINTENANCE OF STREET LIGHTINGS	374,000.00	10,000,000.00	0.00	10,000,000.00	1,135,000.00	8,865,000.00	11.35
22020413	MINOR ROAD MAINTENACE	120,000.00	10,000,000.00	0.00	10,000,000.00	1,910,000.00	8,090,000.00	19.10
220206	OTHER SERVICES - GENERAL	0.00	146,800,000.00	2,000,000.00	148,800,000.00	0.00	148,800,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	146,800,000.00	2,000,000.00	148,800,000.00	0.00	148,800,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,000,000.00	0.00	21,000,000.00	20,300,000.00	700,000.00	96.67
22020706	SURVEYING SERVICES	0.00	1,000,000.00	0.00	21,000,000.00	20,300,000.00	700,000.00	96.67
220210	MISCELLANEOUS EXPENSES GENERAL	8,636,000.00	38,000,000.00	0.00	338,000,000.00	333,921,670.00	4,078,330.00	98.79
22021002	HONORARUIM & SITTING ALLOWANCES	86,200.00	5,000,000.00	0.00	205,000,000.00	203,435,000.00	1,565,000.00	99.24
22021003	PUBLICITY & ADVERTISMENTS	20,000.00	5,000,000.00	0.00	5,000,000.00	2,715,000.00	2,285,000.00	54.30
22021025	SPECIAL MEDICAL PRIGRAMME AND CAMPAIGN	8,529,800.00	28,000,000.00	0.00	128,000,000.00	127,771,670.00	228,330.00	99.82
2204	GRANT AND CONTRIBUTIONS GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	665,000.00	335,000.00	66.50
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	1,000,000.00	0.00	1,000,000.00	665,000.00	335,000.00	66.50
22040109	GRANT TO COMMUNITIES/NGOs	0.00	1,000,000.00	0.00	1,000,000.00	665,000.00	335,000.00	66.50

NOTE 87

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
026900300100	KEBBI GEOGRAPHIC INFORMATION SYSTEM AGENCY (KEBGIS)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**22,153,500.00**	**39,000,000.00**	**0.00**	**1,239,000,000.00**	**1,223,671,000.00**	**15,329,000.00**	**98.76**
21	**PERSONNEL COST**	**0.00**	**5,000,000.00**	**0.00**	**205,000,000.00**	**200,000,000.00**	**5,000,000.00**	**97.56**
2101	**SALARY**	**0.00**	**5,000,000.00**	**0.00**	**205,000,000.00**	**200,000,000.00**	**5,000,000.00**	**97.56**
210101	**SALARY AND WAGES**	**0.00**	**5,000,000.00**	**0.00**	**205,000,000.00**	**200,000,000.00**	**5,000,000.00**	**97.56**
21010101	SALARY	0.00	5,000,000.00	0.00	205,000,000.00	200,000,000.00	5,000,000.00	**97.56**
22	**OTHER RECURRENT COSTS**	**22,153,500.00**	**34,000,000.00**	**0.00**	**1,034,000,000.00**	**1,023,671,000.00**	**10,329,000.00**	**99.00**
2202	**OVERHEAD COST**	**22,153,500.00**	**33,657,142.00**	**0.00**	**1,033,657,142.00**	**1,023,671,000.00**	**9,986,142.00**	**99.03**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**4,020,500.00**	**6,171,427.00**	**0.00**	**506,171,427.00**	**505,750,000.00**	**421,427.00**	**99.92**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,020,500.00	6,171,427.00	0.00	506,171,427.00	505,750,000.00	421,427.00	99.92
220202	**UTILITIES - GENERAL**	**3,283,500.00**	**3,600,000.00**	**0.00**	**3,600,000.00**	**1,590,000.00**	**2,010,000.00**	**44.17**
22020201	ELECTRICITY CHARGES	3,283,500.00	3,600,000.00	0.00	3,600,000.00	1,590,000.00	2,010,000.00	44.17
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,540,500.00**	**3,428,000.00**	**0.00**	**3,428,000.00**	**3,405,000.00**	**23,000.00**	**99.33**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,540,500.00	3,428,000.00	0.00	3,428,000.00	3,405,000.00	23,000.00	99.33
220204	**MAINTENANCE SERVICES - GENERAL**	**7,680,000.00**	**13,085,715.00**	**0.00**	**13,085,715.00**	**12,122,000.00**	**963,715.00**	**92.64**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,540,000.00	1,542,857.00	0.00	1,542,857.00	1,531,000.00	11,857.00	99.23
22020402	MAINTENANCE OF OFFICE FURNITURE	1,305,000.00	1,542,858.00	0.00	1,542,858.00	1,500,000.00	42,858.00	97.22
22020406	OTHER MAINTENANCE SERVICES	4,835,000.00	10,000,000.00	0.00	10,000,000.00	9,091,000.00	909,000.00	90.91
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,629,000.00**	**7,372,000.00**	**0.00**	**507,372,000.00**	**500,804,000.00**	**6,568,000.00**	**98.71**
22021007	WELFARE PACKAGES	3,835,000.00	4,714,857.00	0.00	404,714,857.00	400,804,000.00	3,910,857.00	99.03
22021002	HONORARIUM & SITTING ALLOWANCE	1,794,000.00	2,657,143.00	0.00	102,657,143.00	100,000,000.00	2,657,143.00	97.41
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**342,858.00**	**0.00**	**342,858.00**	**0.00**	**342,858.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**342,858.00**	**0.00**	**342,858.00**	**0.00**	**342,858.00**	**0.00**
22040109	GRANT TO COMMUNITIES/NGOs	0.00	342,858.00	0.00	342,858.00	0.00	342,858.00	0.00

NOTE 88

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
031801100100	JUDICIAL SERVICE COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	107,874,967.20	225,277,470.02	0.00	325,277,470.02	220,012,433.15	105,265,036.87	67.64
21	PERSONAL COST	89,065,967.20	168,277,470.02	0.00	168,277,470.02	110,262,433.15	58,015,036.87	65.52
2101	SALARY	89,065,967.20	168,277,470.02	0.00	168,277,470.02	110,262,433.15	58,015,036.87	65.52
21010101	SALARIES AND WAGES	89,065,967.20	168,277,470.02	0.00	168,277,470.02	110,262,433.15	58,015,036.87	65.52
21010101	SALARY	62,554,254.16	128,745,729.97	0.00	128,745,729.97	77,122,791.84	51,622,938.13	59.90
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	26,511,713.04	39,531,740.05	0.00	39,531,740.05	33,139,641.31	6,392,098.74	83.83
22	OTHER RECURRENT COSTS	18,809,000.00	57,000,000.00	0.00	157,000,000.00	109,750,000.00	47,250,000.00	69.90
2202	OVERHEAD COST	18,809,000.00	57,000,000.00	0.00	157,000,000.00	109,750,000.00	47,250,000.00	69.90
220201	TRAVEL AND TRANSPORT- GENERAL	4,680,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,680,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	67,000.00	500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
22020201	ELECTRICITY CHARGES	67,000.00	500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
220203	MATERIALS & SUPPLIES - GENERAL	710,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	710,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	654,000.00	2,500,000.00	0.00	2,500,000.00	2,200,000.00	300,000.00	88.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	27,000.00	500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE	627,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
220205	TRAINING - GENERAL	3,300,000.00	15,000,000.00	200,000,000.00	115,000,000.00	70,000,000.00	45,000,000.00	60.87
22020501	LOCAL TRAINING	3,300,000.00	15,000,000.00	200,000,000.00	115,000,000.00	70,000,000.00	45,000,000.00	60.87
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
22020703	LEGAL SERVICES	500,000.00	2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,898,000.00	20,000,000.00	0.00	20,000,000.00	18,300,000.00	1,700,000.00	91.50
22021001	REFRESHMENT & MEALS	1,298,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22021002	HONORARUIM & SITTING ALLOWANCES	3,600,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISMENTS	4,000,000.00	10,000,000.00	0.00	10,000,000.00	8,300,000.00	1,700,000.00	83.00

NOTE 89

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
031805100100	HIGH COURT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	1,343,281,472.93	1,647,989,629.00	0.00	2,211,489,629.00	2,099,099,836.95	112,389,792.05	94.92
21	PERSONAL COST	596,455,532.93	900,989,629.00	0.00	900,989,629.00	849,322,296.95	51,667,332.05	94.27
2101	SALARY	596,455,532.93	900,989,629.00	0.00	900,989,629.00	849,322,296.95	51,667,332.05	94.27
21010101	SALARIES AND WAGES	596,455,532.93	900,989,629.00	0.00	900,989,629.00	849,322,296.95	51,667,332.05	94.27
21010101	SALARY	591,132,688.37	893,508,246.62	0.00	893,508,246.62	844,062,452.39	49,445,794.23	94.47
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	5,322,844.56	7,481,382.38	0.00	7,481,382.38	5,259,844.56	0.00	70.31
22	OTHER RECURRENT COSTS	746,825,940.00	747,000,000.00	0.00	1,310,500,000.00	1,249,777,540.00	60,722,460.00	95.37
2202	OVERHEAD COST	746,825,940.00	747,000,000.00	0.00	1,310,500,000.00	1,249,777,540.00	60,722,460.00	95.37
220201	TRAVEL AND TRANSPORT- GENERAL	126,000,000.00	80,000,000.00	366,500,000.00	446,500,000.00	445,550,000.00	950,000.00	99.79
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	126,000,000.00	80,000,000.00	366,500,000.00	446,500,000.00	445,550,000.00	950,000.00	99.79
220202	UTILITIES - GENERAL	6,000,000.00	10,000,000.00	0.00	10,000,000.00	7,980,000.00	0.00	79.80
22020201	ELECTRICITY CHARGES	6,000,000.00	10,000,000.00	0.00	10,000,000.00	7,980,000.00	0.00	79.80
220203	MATERIALS & SUPPLIES - GENERAL	117,920,000.00	168,000,000.00	14,000,000.00	154,000,000.00	135,600,000.00	18,400,000.00	88.05
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	32,120,000.00	48,000,000.00	0.00	48,000,000.00	40,000,000.00	8,000,000.00	83.33
22020309	UNIFORMS & OTHERCLOTHING	85,800,000.00	120,000,000.00	14,000,000.00	106,000,000.00	95,600,000.00	10,400,000.00	90.19
220204	MAINTENANCE SERVICE - GENERAL	17,895,000.00	18,000,000.00	0.00	18,000,000.00	15,300,000.00	2,700,000.00	85.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPM	14,940,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,955,000.00	3,000,000.00	0.00	3,000,000.00	300,000.00	2,700,000.00	10.00
220205	TRAINING - GENERAL	116,900,000.00	150,000,000.00	45,000,000.00	195,000,000.00	195,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	56,900,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
22020502	INTERNATIONAL TRAINING	60,000,000.00	120,000,000.00	45,000,000.00	165,000,000.00	165,000,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	19,315,000.00	21,000,000.00	0.00	21,000,000.00	14,500,000.00	6,500,000.00	69.05
22020601	SECURITY SERVICES	12,000,000.00	15,000,000.00	0.00	15,000,000.00	13,500,000.00	0.00	90.00
22020602	OFFICE RENT	2,500,000.00	1,000,000.00	0.00	1,000,000.00	500,000.00	0.00	50.00
22020605	CLEANING & FUMIGATION SERVICES	4,815,000.00	5,000,000.00	0.00	5,000,000.00	500,000.00	0.00	10.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	114,750,000.00	50,000,000.00	0.00	50,000,000.00	39,990,000.00	10,010,000.00	79.98
22020701	FINANCIAL CONSULTING	9,350,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020703	LEGAL SERVICES	105,400,000.00	40,000,000.00	0.00	40,000,000.00	29,990,000.00	10,010,000.00	74.98
220210	MISCELLANEOUS EXPENSES GENERAL	228,045,940.00	250,000,000.00	166,000,000.00	416,000,000.00	395,857,540.00	20,142,460.00	95.16
22021002	HONORARUIM & SITTING ALLOWANCES	116,345,940.00	160,000,000.00	150,000,000.00	310,000,000.00	290,877,540.00	19,122,460.00	93.83
22021003	PUBLICITY & ADVERTISMENTS	8,700,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22021019	MEDICAL EXPENSES - INTERNATIONAL	100,000,000.00	75,000,000.00	16,000,000.00	91,000,000.00	90,000,000.00	1,000,000.00	98.90
22021026	EXCO & TENDEREXPENSES	3,000,000.00	5,000,000.00	0.00	5,000,000.00	4,980,000.00	0.00	99.60

NOTE 90

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
031805300100	SHARIA COURT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	810,764,163.69	1,364,632,184.15	0.00	1,214,632,184.15	1,150,645,185.37	63,986,998.78	94.73
21	PERSONAL COST	568,375,763.69	864,600,184.15	0.00	814,600,184.15	760,202,785.37	54,397,398.78	93.32
2101	SALARY	568,375,763.69	864,600,184.15	0.00	814,600,184.15	760,202,785.37	54,397,398.78	93.32
21010101	SALARIES AND WAGES	568,375,763.69	864,600,184.15	0.00	814,600,184.15	760,202,785.37	54,397,398.78	93.32
21010101	SALARY	563,589,753.17	856,973,416.15	0.00	806,973,416.15	754,730,707.37	52,242,708.78	93.53
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	4,786,010.52	7,626,768.00	0.00	7,626,768.00	5,472,078.00	2,154,690.00	71.75
22	OTHER RECURRENT COSTS	242,388,400.00	500,032,000.00	0.00	400,032,000.00	390,442,400.00	9,589,600.00	97.60
2202	OVERHEAD COST	240,388,400.00	498,032,000.00	0.00	398,032,000.00	388,442,400.00	9,589,600.00	97.59
220201	TRAVEL AND TRANSPORT- GENERAL	20,000,000.00	30,000,000.00	0.00	30,000,000.00	29,000,000.00	1,000,000.00	96.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	30,000,000.00	0.00	30,000,000.00	29,000,000.00	1,000,000.00	96.67
220202	UTILITIES - GENERAL	8,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	8,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000,000.00	95,000,000.00	0.00	95,000,000.00	92,716,000.00	2,284,000.00	97.60
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	15,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	0.00	100.00
22020309	UNIFORMS & OTHER CLOTHING	25,000,000.00	70,000,000.00	0.00	70,000,000.00	67,716,000.00	2,284,000.00	96.74
220204	MAINTENANCE SERVICE - GENERAL	33,000,000.00	63,000,000.00	0.00	61,000,000.00	60,490,000.00	510,000.00	99.16
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	10,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QTRS	10,000,000.00	30,000,000.00	0.00	28,000,000.00	27,490,000.00	510,000.00	98.18
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	42,280,000.00	125,000,000.00	0.00	125,000,000.00	123,204,000.00	1,796,000.00	98.56
22020501	LOCAL TRAINING	15,000,000.00	25,000,000.00	0.00	25,000,000.00	23,374,000.00	1,626,000.00	93.50
22020502	INTERNATIONAL TRAINING	27,280,000.00	100,000,000.00	0.00	100,000,000.00	99,830,000.00	170,000.00	99.83
220206	OTHER SERVICES - GENERAL	40,608,400.00	55,832,000.00	0.00	52,832,000.00	48,832,400.00	3,999,600.00	92.43
22020601	SECURITY SERVICES	4,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020603	RESIDENTIAL RENT	36,608,400.00	50,832,000.00	0.00	47,832,000.00	43,832,400.00	3,999,600.00	91.64
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	56,500,000.00	79,200,000.00	0.00	19,200,000.00	19,200,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	10,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22021002	HONORARUIM & SITTING ALLOWANCES	17,000,000.00	1,700,000.00	0.00	1,700,000.00	1,700,000.00	0.00	100.00
22021019	MEDICAL EXPENSES - LOCAL	27,000,000.00	60,000,000.00	0.00	0.00	0.00	0.00	0.00
22021026	EXCO & TENDEREXPENSES	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES/NGOS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00

NOTE 91

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
032600100100	MINISTRY OF JUSTICE	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	3,504,446,068.13	6,265,128,006.70	0.00	54,865,128,006.70	6,199,292,469.63	48,665,835,537.07	11.30
21	PERSONAL COST	66,790,068.13	105,308,006.70	0.00	105,308,006.70	43,891,494.33	61,416,512.37	41.68
2101	SALARY	66,790,068.13	105,308,006.70	0.00	105,308,006.70	43,891,494.33	61,416,512.37	41.68
21010101	SALARIES AND WAGES	66,790,068.13	105,308,006.70	0.00	105,308,006.70	43,891,494.33	61,416,512.37	41.68
21010101	SALARY	66,790,068.13	105,308,006.70	0.00	105,308,006.70	43,891,494.33	61,416,512.37	41.68
22	OTHER RECURRENT COSTS	3,437,656,000.00	6,159,820,000.00	0.00	54,759,820,000.00	6,155,400,975.30	48,604,419,024.70	11.24
2202	OVERHEAD COST	1,412,656,000.00	3,509,120,000.00	0.00	49,809,120,000.00	3,505,400,975.30	46,303,719,024.70	7.04
220201	TRAVEL AND TRANSPORT- GENERAL	55,596,000.00	95,000,000.00	0.00	95,000,000.00	0.00	95,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,916,000.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,680,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
220202	UTILITIES - GENERAL	100,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020201	ELECTRICITY CHARGES	100,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000.00	200,000,000.00	0.00	400,000,000.00	350,209,500.00	49,790,500.00	87.55
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	15,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	30,000,000.00	0.00	30,000,000.00	10,500,000.00	19,500,000.00	35.00
22020309	UNIFORMS & OTHERCLOTHING	70,000,000.00	150,000,000.00	0.00	350,000,000.00	319,709,500.00	30,290,500.00	91.35
220204	MAINTENANCE SERVICE - GENERAL	15,000,000.00	28,000,000.00	0.00	28,000,000.00	28,000,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	47,060,000.00	80,000,000.00	0.00	80,000,000.00	56,440,000.00	23,560,000.00	70.55
22020501	LOCAL TRAINING	47,060,000.00	80,000,000.00	0.00	80,000,000.00	56,440,000.00	23,560,000.00	70.55
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,209,900,000.00	3,000,000,000.00	0.00	49,000,000,000.00	2,965,641,475.30	46,034,358,524.70	6.05
22020703	LEGAL SERVICES	1,209,900,000.00	3,000,000,000.00	0.00	49,000,000,000.00	2,965,641,475.30	46,034,358,524.70	6.05
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	106,000,000.00	0.00	206,000,000.00	105,000,000.00	101,000,000.00	50.97
22021001	REFRESHMENT & MEALS	448,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22021002	HONORARUIM & SITTING ALLOWANCES	0.00	101,000,000.00	0.00	201,000,000.00	100,000,000.00	101,000,000.00	49.75
2203	LOANS AND ADVANCES	2,025,000,000.00	2,650,000,000.00	0.00	4,950,000,000.00	2,650,000,000.00	2,300,000,000.00	53.54
220301	STAFF LOANS & ADVANCES	2,025,000,000.00	2,650,000,000.00	0.00	4,950,000,000.00	2,650,000,000.00	2,300,000,000.00	53.54
22030103	REFURBISHING ADVANCES	2,025,000,000.00	2,650,000,000.00	0.00	4,950,000,000.00	2,650,000,000.00	2,300,000,000.00	53.54
2204	GRANTS CONTRIBUTION - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
22040107	GRANT TO PRIVATE COMPANIES - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00

NOTE 92

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
032600200100	LAW REFORM COMMISSION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**47,016,184.94**	**91,812,985.00**	**0.00**	**91,812,985.00**	**72,139,851.32**	**19,673,133.68**	**78.57**
21	**PERSONAL COST**	**33,166,184.94**	**44,812,985.00**	**0.00**	**44,812,985.00**	**42,139,851.32**	**2,673,133.68**	**94.03**
2101	**SALARY**	**33,166,184.94**	**44,812,985.00**	**0.00**	**44,812,985.00**	**42,139,851.32**	**2,673,133.68**	**94.03**
21010101	**SALARIES AND WAGES**	**33,166,184.94**	**44,812,985.00**	**0.00**	**44,812,985.00**	**42,139,851.32**	**2,673,133.68**	**94.03**
21010101	SALARY	6,671,858.29	17,094,740.00	0.00	17,094,740.00	15,204,778.13	1,889,961.87	88.94
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	26,494,326.65	27,718,245.00	0.00	27,718,245.00	26,935,073.19	783,171.81	97.17
22	**OTHER RECURRENT COSTS**	**13,850,000.00**	**47,000,000.00**	**0.00**	**47,000,000.00**	**30,000,000.00**	**17,000,000.00**	**63.83**
2202	**OVERHEAD COST**	**13,850,000.00**	**47,000,000.00**	**0.00**	**47,000,000.00**	**30,000,000.00**	**17,000,000.00**	**63.83**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**2,150,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**9,100,000.00**	**10,900,000.00**	**45.50**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,150,000.00	20,000,000.00	0.00	20,000,000.00	9,100,000.00	10,900,000.00	45.50
220202	**UTILITIES - GENERAL**	**1,100,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**700,000.00**	**300,000.00**	**70.00**
22020201	ELECTRICITY CHARGES	1,100,000.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,300,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**8,350,000.00**	**1,650,000.00**	**83.50**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,100,000.00	5,000,000.00	0.00	5,000,000.00	4,150,000.00	850,000.00	83.00
22020302	BOOKS	1,200,000.00	5,000,000.00	0.00	5,000,000.00	4,200,000.00	800,000.00	84.00
220204	**MAINTENANCE SERVICE - GENERAL**	**3,050,000.00**	**10,500,000.00**	**0.00**	**10,500,000.00**	**8,400,000.00**	**2,100,000.00**	**80.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000.00	3,000,000.00	0.00	3,000,000.00	2,350,000.00	650,000.00	78.33
22020402	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	2,500,000.00	0.00	2,500,000.00	1,850,000.00	650,000.00	74.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	550,000.00	5,000,000.00	0.00	5,000,000.00	4,200,000.00	800,000.00	84.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**850,000.00**	**2,000,000.00**	**0.00**	**2,000,000.00**	**1,300,000.00**	**700,000.00**	**65.00**
22020703	LEGAL SERVICES	850,000.00	2,000,000.00	0.00	2,000,000.00	1,300,000.00	700,000.00	65.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,400,000.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**2,150,000.00**	**1,350,000.00**	**61.43**
22021002	HONORARUIM & SITTING ALLOWANCES	2,150,000.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
22021003	PUBLICITY & ADVERTISMENTS	1,050,000.00	500,000.00	0.00	500,000.00	300,000.00	200,000.00	60.00
22021024	COMMITTEE & COMMISSIONS	1,200,000.00	2,000,000.00	0.00	2,000,000.00	1,150,000.00	850,000.00	57.50

NOTE 93

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051300100100	MINISTRY OF YOURTH AND SPORTS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	287,221,292.29	578,542,264.35	0.00	478,542,264.35	403,781,680.21	74,760,584.14	84.38
21	PERSONAL COST	64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14	87.17
2101	SALARY	64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14	87.17
21010101	SALARIES AND WAGES	64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14	87.17
21010101	SALARY	64,721,292.29	119,642,264.35	0.00	119,642,264.35	104,291,680.21	15,350,584.14	87.17
22	OTHER RECURRENT COSTS	222,500,000.00	458,900,000.00	0.00	358,900,000.00	299,490,000.00	59,410,000.00	83.45
2202	OVERHEAD COST	208,100,000.00	443,200,000.00	0.00	343,200,000.00	284,000,000.00	59,200,000.00	82.75
220201	TRAVEL AND TRANSPORT- GENERAL	49,400,000.00	48,000,000.00	0.00	48,000,000.00	33,500,000.00	14,500,000.00	69.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	49,400,000.00	48,000,000.00	0.00	48,000,000.00	33,500,000.00	14,500,000.00	69.79
220202	UTILITIES - GENERAL	2,170,000.00	3,000,000.00	0.00	3,000,000.00	2,560,000.00	440,000.00	85.33
22020201	ELECTRICITY CHARGES	2,170,000.00	3,000,000.00	0.00	3,000,000.00	2,560,000.00	440,000.00	85.33
220204	MAINTENANCE SERVICE - GENERAL	4,950,000.00	7,300,000.00	0.00	7,300,000.00	4,980,000.00	2,320,000.00	68.22
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,460,000.00	3,000,000.00	0.00	3,000,000.00	2,490,000.00	510,000.00	83.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,490,000.00	3,000,000.00	0.00	3,000,000.00	2,490,000.00	510,000.00	83.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
220205	TRAINING - GENERAL	0.00	30,200,000.00	0.00	30,200,000.00	0.00	30,200,000.00	0.00
22020501	LOCAL TRAINING	0.00	30,200,000.00	0.00	30,200,000.00	0.00	30,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	151,580,000.00	354,700,000.00	0.00	254,700,000.00	242,960,000.00	11,740,000.00	95.39
22021007	WELFARE PACKAGES	3,080,000.00	4,700,000.00	0.00	4,700,000.00	3,470,000.00	1,230,000.00	73.83
22021009	SPORTING ACTIVITIES	148,500,000.00	350,000,000.00	0.00	250,000,000.00	239,490,000.00	10,510,000.00	95.80
2204	GRANT AND CONTRIBUTIONS GENERAL	14,400,000.00	15,700,000.00	0.00	15,700,000.00	15,490,000.00	210,000.00	98.66
220401	LOCAL GRANT AND CONTRIBUTIONS	14,400,000.00	15,700,000.00	0.00	15,700,000.00	15,490,000.00	210,000.00	98.66
22040109	GRANT TO COMUNITIES/NGOs	14,400,000.00	15,700,000.00	0.00	15,700,000.00	15,490,000.00	210,000.00	98.66

NOTE 94

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	171,015,955.30	249,477,254.40	40,000,000.00	289,477,254.40	279,193,650.41	10,283,603.99	96.45
21	PERSONAL COST	70,423,567.30	123,692,254.40	20,000,000.00	143,692,254.40	140,491,262.41	3,200,991.99	97.77
2101	SALARY	70,423,567.30	123,692,254.40	20,000,000.00	143,692,254.40	140,491,262.41	3,200,991.99	97.77
21010101	SALARIES AND WAGES	70,423,567.30	123,692,254.40	20,000,000.00	143,692,254.40	140,491,262.41	3,200,991.99	97.77
21010101	SALARY	70,423,567.30	123,692,254.40	20,000,000.00	143,692,254.40	140,491,262.41	3,200,991.99	97.77
22	OTHER RECURRENT COSTS	100,592,388.00	125,785,000.00	20,000,000.00	145,785,000.00	138,702,388.00	7,082,612.00	95.14
2202	OVERHEAD COST	95,092,388.00	125,285,000.00	15,000,000.00	140,285,000.00	133,202,388.00	7,082,612.00	94.95
220201	TRAVEL AND TRANSPORT- GENERAL	965,000.00	18,000,000.00	0.00	18,000,000.00	18,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	965,000.00	18,000,000.00	0.00	18,000,000.00	18,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020205	WATER RATES	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	80,965,000.00	81,600,000.00	0.00	81,600,000.00	78,500,000.00	3,100,000.00	96.20
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	965,000.00	1,600,000.00	0.00	1,600,000.00	1,500,000.00	100,000.00	93.75
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	80,000,000.00	80,000,000.00	0.00	80,000,000.00	77,000,000.00	3,000,000.00	96.25
220204	MAINTENANCE SERVICE - GENERAL	4,047,388.00	14,500,000.00	8,000,000.00	22,500,000.00	20,442,388.00	2,057,612.00	90.86
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,040,000.00	1,500,000.00	5,000,000.00	6,500,000.00	5,500,000.00	1,000,000.00	84.62
22020402	MAINTENANCE OF OFFICE FURNITURE	840,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	725,000.00	1,500,000.00	3,000,000.00	4,500,000.00	3,500,000.00	1,000,000.00	77.78
22020406	OTHER MAINTENANCE SERVICE	1,442,388.00	1,500,000.00	0.00	1,500,000.00	1,442,388.00	57,612.00	96.16
220205	TRAINING - GENERAL	990,000.00	3,000,000.00	5,000,000.00	8,000,000.00	7,000,000.00	1,000,000.00	87.50
22020501	LOCAL TRAINING	990,000.00	3,000,000.00	5,000,000.00	8,000,000.00	7,000,000.00	1,000,000.00	87.50
220210	MISCELLANEOUS EXPENSES GENERAL	8,005,000.00	8,065,000.00	2,000,000.00	10,065,000.00	9,140,000.00	925,000.00	90.81
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	1,500,000.00	2,000,000.00	3,500,000.00	3,000,000.00	500,000.00	85.71
22021004	MEDICAL EXPENSES LOCAL	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	565,000.00	565,000.00	0.00	565,000.00	500,000.00	65,000.00	88.50
22021031	CARNIVAL AND FESTIVAL EXPENSES	5,640,000.00	5,700,000.00	0.00	5,700,000.00	5,640,000.00	60,000.00	98.95
2204	GRANT AND CONTRIBUTIONS GENERAL	5,500,000.00	500,000.00	5,000,000.00	5,500,000.00	5,500,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	5,500,000.00	500,000.00	5,000,000.00	5,500,000.00	5,500,000.00	0.00	100.00
22040109	GRANT TO COMUNITIES/NGOs	5,500,000.00	500,000.00	5,000,000.00	5,500,000.00	5,500,000.00	0.00	100.00

NOTE 95

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
051700100100	MINISTRY OF BASIC AND SECONDRY EDUCATION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**3,692,895,555.00**	**2,251,397,623.06**	**0.00**	**2,251,397,623.06**	**1,757,480,447.14**	**493,917,175.92**	**78.06**
21	**PERSONAL COST**	**648,000,000.00**	**1,834,277,623.06**	**0.00**	**1,634,277,623.06**	**1,597,521,647.14**	**36,755,975.92**	**97.75**
2101	**SALARY**	**648,000,000.00**	**1,834,277,623.06**	**0.00**	**1,634,277,623.06**	**1,597,521,647.14**	**36,755,975.92**	**97.75**
21010101	**SALARIES AND WAGES**	**648,000,000.00**	**1,834,277,623.06**	**0.00**	**1,634,277,623.06**	**1,597,521,647.14**	**36,755,975.92**	**97.75**
21010101	SALARY	648,000,000.00	1,834,277,623.06	0.00	1,634,277,623.06	1,597,521,647.14	36,755,975.92	97.75
22	**OTHER RECURRENT COSTS**	**3,044,895,555.00**	**417,120,000.00**	**0.00**	**217,120,000.00**	**159,958,800.00**	**57,161,200.00**	**73.67**
2202	**OVERHEAD COST**	**3,044,895,555.00**	**397,120,000.00**	**0.00**	**213,120,000.00**	**156,458,800.00**	**56,661,200.00**	**73.41**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**119,900,000.00**	**120,000,000.00**	**0.00**	**92,800,000.00**	**38,540,000.00**	**54,260,000.00**	**41.53**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	119,900,000.00	120,000,000.00	0.00	92,800,000.00	38,540,000.00	54,260,000.00	41.53
220202	**UTILITIES - GENERAL**	**110,000.00**	**120,000.00**	**0.00**	**120,000.00**	**120,000.00**	**-**	**100.00**
22020201	ELECTRICITY CHARGES	0.00	120,000.00	0.00	120,000.00	120,000.00	-	**100.00**
22020205	WATER RATES	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,389,678,355.00**	**21,000,000.00**	**0.00**	**14,000,000.00**	**13,840,000.00**	**160,000.00**	**98.86**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,188,000.00	20,000,000.00	0.00	14,000,000.00	13,840,000.00	160,000.00	98.86
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,385,490,355.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	**MAINTENANCE SERVICE - GENERAL**	**20,246,000.00**	**36,000,000.00**	**0.00**	**30,500,000.00**	**30,390,000.00**	**110,000.00**	**99.64**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	14,920,000.00	26,000,000.00	0.00	20,500,000.00	20,480,000.00	20,000.00	99.90
22020402	MAINTENANCE OF OFFICE FURNITURE	5,326,000.00	10,000,000.00	0.00	10,000,000.00	9,910,000.00	90,000.00	99.10
220205	**TRAINING - GENERAL**	0.00	**100,000,000.00**	**0.00**	**20,000,000.00**	**18,880,000.00**	**1,120,000.00**	**94.40**
22020501	LOCAL TRAINING	0.00	100,000,000.00	0.00	20,000,000.00	18,880,000.00	1,120,000.00	94.40
220210	**MISCELLANEOUS EXPENSES GENERAL**	**514,961,200.00**	**120,000,000.00**	**0.00**	**55,700,000.00**	**54,688,800.00**	**1,011,200.00**	**98.18**
22021001	REFRESHMENT & MEALS	2,030,000.00	10,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	0.00	20,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22021009	SPORTING ACTIVITIES	71,000,000.00	60,000,000.00	0.00	37,000,000.00	36,108,000.00	892,000.00	97.59
22021022	SCHOOL EXPENSES	441,931,200.00	10,000,000.00	0.00	6,800,000.00	6,750,800.00	49,200.00	99.28
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021033	OTHER MISCELLANEOUS EXPENDITURES	0.00	20,000,000.00	0.00	1,900,000.00	1,830,000.00	70,000.00	96.32
2204	**GRANT AND CONTRIBUTIONS GENERAL**	**0.00**	**20,000,000.00**	**0.00**	**4,000,000.00**	**3,500,000.00**	**500,000.00**	**87.50**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	**0.00**	**20,000,000.00**	**0.00**	**4,000,000.00**	**3,500,000.00**	**500,000.00**	**87.50**
22040109	GRANT TO COMUNITIES/NGOs	0.00	20,000,000.00	0.00	4,000,000.00	3,500,000.00	500,000.00	87.50

NOTE 96

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051700300100	UNIVERSAL BASIC EDUCATION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**2,045,778,272.48**	**3,798,904,248.12**	**0.00**	**3,348,904,248.12**	**3,224,002,904.24**	**124,901,343.88**	**96.27**
21	**PERSOAL COST**	**1,776,468,272.48**	**3,485,104,248.12**	**0.00**	**3,035,104,248.12**	**2,946,632,904.24**	**88,471,343.88**	**97.09**
2101	**SALARY**	**1,776,468,272.48**	**3,485,104,248.12**	**0.00**	**3,035,104,248.12**	**2,946,632,904.24**	**88,471,343.88**	**97.09**
210101	**SALARIES AND WAGES**	**1,776,468,272.48**	**3,485,104,248.12**	**0.00**	**3,035,104,248.12**	**2,946,632,904.24**	**88,471,343.88**	**97.09**
21010101	SALARY	1,776,468,272.48	3,485,104,248.12	0.00	3,035,104,248.12	2,946,632,904.24	88,471,343.88	97.09
22	**OTHER RECURRENT COSTS**	**269,310,000.00**	**313,800,000.00**	**0.00**	**313,800,000.00**	**277,370,000.00**	**36,430,000.00**	**88.39**
2202	**OVERHEAD COST**	**269,310,000.00**	**310,800,000.00**	**0.00**	**310,800,000.00**	**277,370,000.00**	**33,430,000.00**	**89.24**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**52,000,000.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**53,000,000.00**	**7,000,000.00**	**88.33**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	52,000,000.00	60,000,000.00	0.00	60,000,000.00	53,000,000.00	7,000,000.00	88.33
220202	**UTILITIES - GENERAL**	**27,000,000.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	**25,000,000.00**	**5,000,000.00**	**83.33**
22020201	ELECTRICITY CHARGES	27,000,000.00	30,000,000.00	0.00	30,000,000.00	25,000,000.00	5,000,000.00	83.33
220203	**MATERIALS & SUPPLIES - GENERAL**	**30,500,000.00**	**33,000,000.00**	**0.00**	**33,000,000.00**	**30,500,000.00**	**2,500,000.00**	**92.42**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	28,500,000.00	30,000,000.00	0.00	30,000,000.00	29,500,000.00	500,000.00	98.33
22020310	TEACHING AIDS/INSTRUCTIONAL MATERIALS	2,000,000.00	3,000,000.00	0.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
220204	**MAINTENANCE SERVICE - GENERAL**	**45,500,000.00**	**49,000,000.00**	**0.00**	**49,000,000.00**	**46,500,000.00**	**2,500,000.00**	**94.90**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	22,000,000.00	24,000,000.00	0.00	24,000,000.00	23,000,000.00	1,000,000.00	95.83
22020402	MAINTENANCE OF OFFICE FURNITURE	23,500,000.00	25,000,000.00	0.00	25,000,000.00	23,500,000.00	1,500,000.00	94.00
220205	**TRAINING - GENERAL**	**23,000,000.00**	**25,000,000.00**	**0.00**	**25,000,000.00**	**24,000,000.00**	**1,000,000.00**	**96.00**
22020501	LOCAL TRAINING	23,000,000.00	25,000,000.00	0.00	25,000,000.00	24,000,000.00	1,000,000.00	96.00
220207	**CONSULTAING & PROFESSIONAL SERVICES - GENERAL**	**26,000,000.00**	**30,000,000.00**	0.00	**30,000,000.00**	**26,000,000.00**	**4,000,000.00**	**86.67**
22020701	FINANCIAL CONSULTING	26,000,000.00	30,000,000.00	**0.00**	30,000,000.00	26,000,000.00	4,000,000.00	86.67
220210	**MISCELLANEOUS EXPENSES GENERAL**	**65,310,000.00**	**83,800,000.00**	**0.00**	**83,800,000.00**	**72,370,000.00**	**11,430,000.00**	**86.36**
22021001	REFRESHMENT & MEALS	23,500,000.00	25,000,000.00	0.00	25,000,000.00	24,500,000.00	500,000.00	98.00
22021002	HONORARIUM & SITTING ALLOWANCE	12,000,000.00	15,000,000.00	0.00	15,000,000.00	13,000,000.00	2,000,000.00	86.67
22021024	COMMITTEE & COMMISSION EXPENSES	29,810,000.00	43,800,000.00	0.00	43,800,000.00	34,870,000.00	8,930,000.00	79.61
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

NOTE 97

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051700300200	PRIMARY SCHOOL STAFF PENSION BOARD	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**5,966,697.21**	**9,003,191.02**	**2,000,000.00**	**11,003,191.02**	**8,828,574.84**	**2,174,616.18**	**80.24**
21	**PERSOAL COST**	**3,566,697.21**	**5,503,191.02**	**2,000,000.00**	**7,503,191.02**	**6,428,574.84**	**1,074,616.18**	**85.68**
2101	**SALARY**	**3,566,697.21**	**5,503,191.02**	**2,000,000.00**	**7,503,191.02**	**6,428,574.84**	**1,074,616.18**	**85.68**
210101	**SALARIES AND WAGES**	**3,566,697.21**	**5,503,191.02**	**2,000,000.00**	**7,503,191.02**	**6,428,574.84**	**1,074,616.18**	**85.68**
21010101	SALARY	3,566,697.21	5,503,191.02	2,000,000.00	7,503,191.02	6,428,574.84	1,074,616.18	85.68
22	**OTHER RECURRENT COSTS**	**2,400,000.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**2,400,000.00**	**1,100,000.00**	**68.57**
2202	**OVERHEAD COST**	**2,400,000.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**2,400,000.00**	**1,100,000.00**	**68.57**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**500,000.00**	**500,000.00**	**0.00**	**500,000.00**	**435,000.00**	**65,000.00**	**87.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	500,000.00	435,000.00	65,000.00	87.00
220202	**UTILITIES - GENERAL**	**140,000.00**	**200,000.00**	**0.00**	**200,000.00**	**160,000.00**	**40,000.00**	**80.00**
22020201	ELECTRICITY CHARGES	140,000.00	200,000.00	0.00	200,000.00	160,000.00	40,000.00	80.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**900,000.00**	**900,000.00**	**0.00**	**900,000.00**	**900,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	900,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**630,000.00**	**900,000.00**	**0.00**	**900,000.00**	**615,000.00**	**285,000.00**	**68.33**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000.00	400,000.00	0.00	400,000.00	265,000.00	135,000.00	66.25
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
220205	**TRAINING - GENERAL**	**0.00**	**200,000.00**	**0.00**	**200,000.00**	0.00	**200,000.00**	**0.00**
22020501	LOCAL TRAINING	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**230,000.00**	**800,000.00**	**0.00**	**800,000.00**	**290,000.00**	**510,000.00**	**36.25**
22021001	REFRESHMENT & MEALS	230,000.00	300,000.00	0.00	300,000.00	290,000.00	10,000.00	96.67
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021026	EXCO & TENDER EXPENSES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

NOTE 98

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051700800100	LIBRARY BOARD	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**61,500,000.00**	**111,120,763.07**	**0.00**	**111,120,763.07**	**61,500,000.00**	**0.00**	**55.35**
21	**PERSOAL COST**	**54,000,000.00**	**53,420,763.07**	**0.00**	**53,420,763.07**	**54,000,000.00**	**0.00**	**101.08**
2101	**SALARY**	**54,000,000.00**	**53,420,763.07**	**0.00**	**53,420,763.07**	**54,000,000.00**	**0.00**	**101.08**
210101	**SALARIES AND WAGES**	**54,000,000.00**	**53,420,763.07**	**0.00**	**53,420,763.07**	**54,000,000.00**	**0.00**	**101.08**
21010101	SALARY	54,000,000.00	53,420,763.07	0.00	53,420,763.07	54,000,000.00	0.00	101.08
22	**OTHER RECURRENT COSTS**	**7,500,000.00**	**57,700,000.00**	**0.00**	**57,700,000.00**	**7,500,000.00**	**0.00**	**13.00**
2202	**OVERHEAD COST**	**7,450,000.00**	**7,700,000.00**	**0.00**	**7,700,000.00**	**7,450,000.00**	**0.00**	**96.75**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**300,000.00**	**300,000.00**	**0.00**	**300,000.00**	**300,000.00**	**0.00**	**100.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,500,000.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**3,500,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**2,450,000.00**	**2,450,000.00**	**0.00**	**2,450,000.00**	**2,450,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BULDING/RESIDENTIAL QTRS	950,000.00	950,000.00	0.00	950,000.00	950,000.00	0.00	100.00
220205	**TRAINING - GENERAL**	**300,000.00**	**700,000.00**	**0.00**	**700,000.00**	**300,000.00**	**0.00**	**42.86**
22020501	LOCAL TRAINING	300,000.00	700,000.00	0.00	700,000.00	300,000.00	0.00	42.86
220210	**MISCELLANEOUS EXPENSES GENERAL**	**700,000.00**	**550,000.00**	**0.00**	**550,000.00**	**700,000.00**	**0.00**	**127.27**
22021001	REFRESHMENT & MEALS	200,000.00	500,000.00	0.00	500,000.00	200,000.00	0.00	40.00
22021024	COMMITTEE & COMMISSION EXPENSES	500,000.00	50,000.00	0.00	50,000.00	500,000.00	0.00	1000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**50,000.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**50,000.00**	**0.00**	**0.10**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**50,000.00**	**0.00**	**0.10**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	50,000.00	50,000,000.00	0.00	50,000,000.00	50,000.00	0.00	0.10

NOTE 99

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051702600100	ARABIC AND ISLAMIC EDUCATION BOARD	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**411,611,492.27**	**1,381,519,909.06**	**0.00**	**831,519,909.06**	**691,390,133.53**	**140,129,775.53**	**83.15**
21	**PERSOAL COST**	**397,211,492.27**	**1,339,069,909.06**	**0.00**	**789,069,909.06**	**677,090,133.53**	**111,979,775.53**	**85.81**
2101	**SALARY**	**397,211,492.27**	**1,339,069,909.06**	**0.00**	**789,069,909.06**	**677,090,133.53**	**111,979,775.53**	**85.81**
210101	**SALARIES AND WAGES**	**397,211,492.27**	**1,339,069,909.06**	**0.00**	**789,069,909.06**	**677,090,133.53**	**111,979,775.53**	**85.81**
21010101	SALARY	397,211,492.27	1,339,069,909.06	0.00	789,069,909.06	677,090,133.53	111,979,775.53	85.81
22	**OTHER RECURRENT COSTS**	**14,400,000.00**	**42,450,000.00**	**0.00**	**42,450,000.00**	**14,300,000.00**	**28,150,000.00**	**33.69**
2202	**OVERHEAD COST**	**14,150,000.00**	**42,200,000.00**	**0.00**	**42,200,000.00**	**14,050,000.00**	**28,150,000.00**	**33.29**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**1,000,000.00**	**0.00**	**100.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**400,000.00**	**400,000.00**	**0.00**	**400,000.00**	**400,000.00**	**0.00**	**100.00**
22020205	WATER RATES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,800,000.00**	**1,800,000.00**	**0.00**	**1,800,000.00**	**1,800,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**10,000,000.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**9,850,000.00**	**150,000.00**	**98.50**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	800,000.00	800,000.00	0.00	800,000.00	650,000.00	150,000.00	81.25
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**950,000.00**	**29,000,000.00**	**0.00**	**29,000,000.00**	**1,000,000.00**	**28,000,000.00**	**3.45**
22021007	WELFARE PACKAGES		8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22021022	SCHOOL EXPENSES	950,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021033	OTHER MISCELLANEOUS EXPENDITURES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**250,000.00**	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**100.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**250,000.00**	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**100.00**
22040109	GRANTS TO COMMUNITIES/NGOs	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00

NOTE 100

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051702700100	ABDULLAHI FODIO ISLAMIC CENTER	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**116,944,157.36**	**178,690,047.00**	**0.00**	**178,690,047.00**	**171,249,755.30**	**7,440,291.70**	**95.84**
21	**PERSOAL COST**	**69,444,557.36**	**115,690,047.00**	**0.00**	**115,690,047.00**	**115,249,755.30**	**440,291.70**	**99.62**
2101	**SALARY**	**69,444,557.36**	**115,690,047.00**	**0.00**	**115,690,047.00**	**115,249,755.30**	**440,291.70**	**99.62**
210101	**SALARIES AND WAGES**	**69,444,557.36**	**115,690,047.00**	**0.00**	**115,690,047.00**	**115,249,755.30**	**440,291.70**	**99.62**
21010101	SALARY	69,444,557.36	115,690,047.00	0.00	115,690,047.00	115,249,755.30	440,291.70	99.62
22	**OTHER RECURRENT COSTS**	**47,499,600.00**	**63,000,000.00**	**0.00**	**63,000,000.00**	**56,000,000.00**	**7,000,000.00**	**88.89**
2202	**OVERHEAD COST**	**47,499,600.00**	**63,000,000.00**	**0.00**	**63,000,000.00**	**56,000,000.00**	**7,000,000.00**	**88.89**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**547,400.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**700,000.00**	**800,000.00**	**46.67**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	547,400.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**800,000.00**	**200,000.00**	**80.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**42,328,000.00**	**52,500,000.00**	**0.00**	**52,500,000.00**	**50,945,000.00**	**1,555,000.00**	**97.04**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	764,000.00	2,000,000.00	0.00	2,000,000.00	870,000.00	1,130,000.00	43.50
22020304	MAGAZINES & PERIODICALS	64,000.00	500,000.00	0.00	500,000.00	75,000.00	425,000.00	15.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	41,500,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**1,157,200.00**	**4,000,000.00**	**0.00**	**4,000,000.00**	**1,302,000.00**	**2,698,000.00**	**32.55**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	267,000.00	1,000,000.00	0.00	1,000,000.00	342,000.00	658,000.00	34.20
22020402	MAINTENANCE OF OFFICE FURNITURE	129,000.00	1,000,000.00	0.00	1,000,000.00	242,000.00	758,000.00	24.20
22020403	MAINTENANCE OF OFFICE BULDING/RESIDENTIAL QTRS	551,000.00	1,000,000.00	0.00	1,000,000.00	405,000.00	595,000.00	40.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	210,200.00	1,000,000.00	0.00	1,000,000.00	313,000.00	687,000.00	31.30
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,467,000.00**	**4,000,000.00**	**0.00**	**4,000,000.00**	**2,253,000.00**	**1,747,000.00**	**56.33**
22021001	REFRESHMENT & MEALS	1,490,000.00	1,500,000.00	0.00	1,500,000.00	1,404,000.00	96,000.00	93.60
22021002	HONORARUIM & SITTING ALLOWANCE	493,500.00	500,000.00	0.00	500,000.00	312,000.00	188,000.00	62.40
22021003	PUBLICITY & ADVATISEMENTS	250,000.00	500,000.00	0.00	500,000.00	157,000.00	343,000.00	31.40
22021004	MEDICAL EXPENSES LOCAL	233,500.00	1,500,000.00	0.00	1,500,000.00	380,000.00	1,120,000.00	25.33

NOTE 101

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
051702800100	AGENCY FOR ADULT EDUCATION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**24,767,269.00**	**37,381,260.22**	**0.00**	**37,381,260.22**	**37,381,260.22**	**0.00**	**100.00**
21	**PERSOAL COST**	**22,967,269.00**	**35,426,260.22**	**0.00**	**35,426,260.22**	**35,426,260.22**	**0.00**	**100.00**
2101	**SALARY**	**22,967,269.00**	**35,426,260.22**	**0.00**	**35,426,260.22**	**35,426,260.22**	**0.00**	**100.00**
210101	**SALARIES AND WAGES**	**22,967,269.00**	**35,426,260.22**	**0.00**	**35,426,260.22**	**35,426,260.22**	**0.00**	**100.00**
21010101	SALARY	22,967,269.00	35,426,260.22	0.00	35,426,260.22	35,426,260.22	0.00	100.00
22	**OTHER RECURRENT COSTS**	**1,800,000.00**	**1,955,000.00**	**0.00**	**1,955,000.00**	**1,955,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**1,800,000.00**	**1,955,000.00**	**0.00**	**1,955,000.00**	**1,955,000.00**	**0.00**	**100.00**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**0.00**	**120,000.00**	**120,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**545,000.00**	**645,000.00**	**0.00**	**645,000.00**	**645,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020302	BOOKS	295,000.00	395,000.00	0.00	395,000.00	395,000.00	0.00	100.00
220204	**MAINTENANCE SERVICE - GENERAL**	**350,000.00**	**370,000.00**	**0.00**	**370,000.00**	**370,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	230,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220205	**TRAINING - GENERAL**	**100,000.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**0.00**	**100.00**
22020501	LOCAL TRAINING	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**485,000.00**	**520,000.00**	**0.00**	**520,000.00**	**520,000.00**	**0.00**	**100.00**
22021002	HONORARUIM & SITTING ALLOWANCE	240,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISMENTS	135,000.00	140,000.00	0.00	140,000.00	140,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	110,000.00	130,000.00	0.00	130,000.00	130,000.00	0.00	100.00

NOTE 102

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051705700100	SECONDRY SCHOOL MANAGEMENT BOARD	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**2,299,031,933.90**	**4,529,003,798.57**	**490,000,000.00**	**4,919,003,798.57**	**4,802,386,851.88**	**116,616,946.69**	**97.63**
21	**PERSOAL COST**	**2,055,307,933.90**	**4,100,103,798.57**	**490,000,000.00**	**4,590,103,798.57**	**4,536,220,851.88**	**53,882,946.69**	**98.83**
2101	**SALARY**	**2,055,307,933.90**	**4,100,103,798.57**	**490,000,000.00**	**4,590,103,798.57**	**4,536,220,851.88**	**53,882,946.69**	**98.83**
210101	**SALARIES AND WAGES**	**2,055,307,933.90**	**4,100,103,798.57**	**490,000,000.00**	**4,590,103,798.57**	**4,536,220,851.88**	**53,882,946.69**	**98.83**
21010101	SALARY	2,055,307,933.90	4,100,103,798.57	490,000,000.00	4,590,103,798.57	4,536,220,851.88	53,882,946.69	98.83
22	**OTHER RECURRENT COSTS**	**243,724,000.00**	**428,900,000.00**	**0.00**	**328,900,000.00**	**266,166,000.00**	**62,734,000.00**	**80.93**
2202	**OVERHEAD COST**	**243,724,000.00**	**428,300,000.00**	**0.00**	**328,300,000.00**	**266,166,000.00**	**62,134,000.00**	**81.07**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**1,997,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**2,433,000.00**	**17,567,000.00**	**12.17**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,997,000.00	20,000,000.00	0.00	20,000,000.00	2,433,000.00	17,567,000.00	12.17
220202	**UTILITIES - GENERAL**	**720,000.00**	**1,300,000.00**	**0.00**	**1,300,000.00**	**1,116,000.00**	**184,000.00**	**85.85**
22020205	WATER RATES	720,000.00	1,300,000.00	0.00	1,300,000.00	1,116,000.00	184,000.00	85.85
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,499,500.00**	**4,000,000.00**	**0.00**	**4,000,000.00**	**3,274,000.00**	**726,000.00**	**81.85**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,499,500.00	4,000,000.00	0.00	4,000,000.00	3,274,000.00	726,000.00	81.85
220204	**MAINTENANCE SERVICE - GENERAL**	**1,818,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**651,000.00**	**5,349,000.00**	**10.85**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	865,000.00	2,000,000.00	0.00	2,000,000.00	88,000.00	1,912,000.00	4.40
22020402	MAINTENANCE OF OFFICE FURNITURE	953,000.00	4,000,000.00	0.00	4,000,000.00	563,000.00	3,437,000.00	14.08
220205	**TRAINING - GENERAL**	**0.00**	**2,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**236,689,500.00**	**395,000,000.00**	**0.00**	**297,000,000.00**	**258,692,000.00**	**38,308,000.00**	**87.10**
22021006	POSTAGES & COURIER SERVICE	96,329,000.00	165,000,000.00	0.00	120,000,000.00	118,566,000.00	1,434,000.00	98.81
22021007	WELFARE PACKAGES	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00
22021009	SPORTING ACTIVITIES	1,998,500.00	3,000,000.00	0.00	3,000,000.00	1,517,000.00	1,483,000.00	50.57
22021021	SPECIAL DAYS/CELEBRATIONS	362,000.00	1,000,000.00	0.00	1,000,000.00	609,000.00	391,000.00	60.90
22021024	COMMITTEE & COMMISSION EXPENSES	138,000,000.00	222,000,000.00	0.00	173,000,000.00	138,000,000.00	35,000,000.00	79.77
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**600,000.00**	**0.00**	**600,000.00**	**0.00**	**600,000.00**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**600,000.00**	**0.00**	**600,000.00**	**0.00**	**600,000.00**	**0.00**
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00

100,000,000.00

NOTE 103

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
056300100100	MINISTRY FOR HIGHER EDUCATION	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**78,845,727.80**	**165,768,457.09**	**0.00**	**165,768,457.09**	**131,442,859.80**	**34,325,597.29**	**79.29**
21	**PERSONAL COST**	**46,155,727.80**	**85,268,457.09**	**0.00**	**85,268,457.09**	**71,442,859.80**	**13,825,597.29**	**83.79**
2101	**SALARY**	**46,155,727.80**	**76,088,457.09**	**0.00**	**76,088,457.09**	**62,322,859.80**	**13,765,597.29**	**81.91**
210101	**SALARIES AND WAGES**	**46,155,727.80**	**76,088,457.09**	**0.00**	**76,088,457.09**	**62,322,859.80**	**13,765,597.29**	**81.91**
21010101	SALARY	46,155,727.80	76,088,457.09	0.00	76,088,457.09	62,322,859.80	13,765,597.29	81.91
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**0.00**	**9,180,000.00**	**0.00**	**9,180,000.00**	**9,120,000.00**	**60,000.00**	**99.35**
210201	**ALLOWANCES**	**0.00**	**9,180,000.00**	**0.00**	**9,180,000.00**	**9,120,000.00**	**60,000.00**	**99.35**
21020143	N.Y.S.C Allowances	0.00	9,180,000.00	0.00	9,180,000.00	9,120,000.00	60,000.00	99.35
22	**OTHER RECURRENT COSTS**	**32,690,000.00**	**80,500,000.00**	**0.00**	**80,500,000.00**	**60,000,000.00**	**20,500,000.00**	**74.53**
2202	**OVERHEAD COST**	**32,690,000.00**	**77,500,000.00**	**0.00**	**77,500,000.00**	**60,000,000.00**	**17,500,000.00**	**77.42**
220201	**TRAVEL AND TRANSPORT- GENERAL**	**4,000,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**14,900,000.00**	**100,000.00**	**99.33**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	15,000,000.00	0.00	15,000,000.00	14,900,000.00	100,000.00	99.33
220202	**UTILITIES - GENERAL**	**1,800,000.00**	**11,000,000.00**	**0.00**	**11,000,000.00**	**5,560,000.00**	**5,440,000.00**	**50.55**
22020201	ELECTRICITY CHARGES	1,800,000.00	11,000,000.00	0.00	11,000,000.00	5,560,000.00	5,440,000.00	50.55
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,450,000.00**	**7,500,000.00**	**0.00**	**7,500,000.00**	**5,370,000.00**	**2,130,000.00**	**71.60**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,450,000.00	7,500,000.00	0.00	7,500,000.00	5,370,000.00	2,130,000.00	71.60
220204	**MAINTENANCE SERVICE - GENERAL**	**6,040,000.00**	**12,500,000.00**	**0.00**	**12,500,000.00**	**9,100,000.00**	**3,400,000.00**	**72.80**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,560,000.00	7,000,000.00	0.00	7,000,000.00	5,500,000.00	1,500,000.00	78.57
22020402	MAINTENANCE OF OFFICE FURNITURE	2,480,000.00	5,500,000.00	0.00	5,500,000.00	3,600,000.00	1,900,000.00	65.45
220205	**TRAINING - GENERAL**	**10,000,000.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**14,970,000.00**	**5,030,000.00**	**74.85**
22020501	LOCAL TRAINING	10,000,000.00	20,000,000.00	0.00	20,000,000.00	14,970,000.00	5,030,000.00	74.85
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,500,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**2,500,000.00**	**500,000.00**	83.33
22020701	FINANCIAL CONSOLTING	2,500,000.00	3,000,000.00	0.00	3,000,000.00	2,500,000.00	500,000.00	83.33
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,900,000.00**	**8,500,000.00**	**0.00**	**8,500,000.00**	**7,600,000.00**	**900,000.00**	**89.41**
22021003	PUBLICITY & ADVERTISEMENTS	3,900,000.00	3,500,000.00	0.00	3,500,000.00	3,100,000.00	400,000.00	88.57
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COSTS	0.00	5,000,000.00	0.00	5,000,000.00	4,500,000.00	500,000.00	0.00
2204	**GRANT AND CONTRIBUTIONS GENERAL**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**
220401	**LOCAL GRANT AND CONTRIBUTIONS**	0.00	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**0.00**
22040109	GRANT TO COMUNITIES/NGOs	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

NOTE 104

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
056301800100	STATE POLYTECHNIC DAKIN GARI	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	374,741,544.98	906,215,697.25	-	780,215,697.25	745,959,117.52	34,256,579.73	95.61
21	PERSONNEL COST	351,742,255.80	842,015,697.25	(37,000,000.00)	679,015,697.25	658,338,639.52	20,677,057.73	96.95
2101	SALARY	351,742,255.80	842,015,697.25	(37,000,000.00)	679,015,697.25	658,338,639.52	20,677,057.73	96.95
210101	SALARY AND WAGES	351,742,255.80	842,015,697.25	(37,000,000.00)	679,015,697.25	658,338,639.52	20,677,057.73	96.95
21010101	SALARY	351,742,255.80	842,015,697.25	(37,000,000.00)	679,015,697.25	658,338,639.52	20,677,057.73	96.95
22	OTHER RECURRENT COSTS	22,999,289.18	64,200,000.00	37,000,000.00	101,200,000.00	87,620,478.00	13,579,522.00	86.58
2202	OVERHEAD COST	22,999,289.18	64,200,000.00	37,000,000.00	101,200,000.00	87,620,478.00	13,579,522.00	86.58
220201	TRAVELLING & TRANSPORT- GENERAL	2,484,304.00	8,000,000.00	5,000,000.00	13,000,000.00	11,945,396.00	1,054,604.00	91.89
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,484,304.00	8,000,000.00	5,000,000.00	13,000,000.00	11,945,396.00	1,054,604.00	91.89
220202	UTILITIES - GENERAL	1,156,046.00	7,200,000.00	0.00	7,200,000.00	6,983,500.00	216,500.00	96.99
22020201	ELECTRICITY CHARGES	1,156,046.00	7,200,000.00	0.00	7,200,000.00	6,983,500.00	216,500.00	96.99
220203	MATERIALS & SUPPLIES - GENERAL	5,627,200.00	12,000,000.00	5,000,000.00	17,000,000.00	16,985,000.00	15,000.00	99.91
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	5,627,200.00	12,000,000.00	5,000,000.00	17,000,000.00	16,985,000.00	15,000.00	99.91
220204	MAINTENANCE SERVICES - GENERAL	7,010,034.18	21,000,000.00	9,000,000.00	30,000,000.00	28,229,800.00	1,770,200.00	94.10
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,562,940.09	12,000,000.00	6,000,000.00	18,000,000.00	17,982,500.00	17,500.00	99.90
22020402	MAINTENANCE OF OFFICE FURNITURE	1,490,094.09	3,000,000.00	3,000,000.00	6,000,000.00	4,500,000.00	1,500,000.00	75.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	957,000.00	6,000,000.00	0.00	6,000,000.00	5,747,300.00	252,700.00	95.79
220205	TRAINING - GENERAL	1,226,405.00	4,000,000.00	5,000,000.00	9,000,000.00	8,151,300.00	848,700.00	90.57
22020501	LOCAL TRAINING	1,226,405.00	4,000,000.00	5,000,000.00	9,000,000.00	8,151,300.00	848,700.00	90.57
220210	MISCELLANEOUS EXPENSES GENERAL	5,495,300.00	12,000,000.00	13,000,000.00	25,000,000.00	15,325,482.00	9,674,518.00	61.30
22021002	HONORARUIM & SITTING ALLOWANCE	5,495,300.00	7,000,000.00	8,000,000.00	15,000,000.00	11,325,482.00	3,674,518.00	75.50
22021021	SPECIAL DAYS / CELEBRATIONS	0.00	5,000,000.00	5,000,000.00	10,000,000.00	4,000,000.00	6,000,000.00	40.00

NOTE 105

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
056301800100	COLLEGE OF EDUCATION ARGUNGU	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**870,074,475.09**	**1,673,149,333.00**	**57,000,000.00**	**1,373,149,333.00**	**1,264,031,516.52**	**109,117,816.48**	**92.05**
21	**PERSONNEL COST**	**837,547,275.09**	**1,576,649,333.00**	**(30,000,000.00)**	**1,246,649,333.00**	**1,183,751,935.16**	**62,897,397.84**	**94.95**
2101	**SALARY**	**837,547,275.09**	**1,576,649,333.00**	**(30,000,000.00)**	**1,246,649,333.00**	**1,183,751,935.16**	**62,897,397.84**	**94.95**
210101	**SALARY AND WAGES**	**837,547,275.09**	**1,576,649,333.00**	**(30,000,000.00)**	**1,246,649,333.00**	**1,183,751,935.16**	**62,897,397.84**	**94.95**
21010101	SALARY	837,547,275.09	1,576,649,333.00	(30,000,000.00)	1,246,649,333.00	1,183,751,935.16	62,897,397.84	94.95
22	**OTHER RECURRENT COSTS**	**32,527,200.00**	**96,500,000.00**	**57,000,000.00**	**126,500,000.00**	**80,279,581.36**	**46,220,418.64**	**63.46**
2202	**OVERHEAD COST**	**32,527,200.00**	**96,500,000.00**	**57,000,000.00**	**126,500,000.00**	**80,279,581.36**	**46,220,418.64**	**63.46**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**2,200,000.00**	**3,700,000.00**	**7,300,000.00**	**11,000,000.00**	**6,050,000.00**	**4,950,000.00**	**55.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,200,000.00	3,700,000.00	7,300,000.00	11,000,000.00	6,050,000.00	4,950,000.00	55.00
220202	**UTILITIES - GENERAL**	**13,000,000.00**	**13,000,000.00**	**2,000,000.00**	**15,000,000.00**	**11,911,500.36**	**0.00**	**79.41**
22020201	ELECTRICITY CHARGES	13,000,000.00	13,000,000.00	2,000,000.00	15,000,000.00	11,911,500.36	0.00	79.41
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,766,400.00**	**21,000,000.00**	**8,000,000.00**	**29,000,000.00**	**20,544,533.00**	**8,455,467.00**	**70.84**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,432,900.00	5,000,000.00	15,000,000.00	20,000,000.00	15,476,933.00	4,523,067.00	77.38
22020302	BOOKS	0.00	3,000,000.00	0.00	3,000,000.00	1,117,600.00	1,882,400.00	37.25
22020305	PRINTING OF SECURITY DOCUMENTS	0.00	10,000,000.00	(7,000,000.00)	3,000,000.00	2950000.00	50,000.00	98.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	333,500.00	3,000,000.00	0.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
220204	**MAINTENANCE SERVICES - GENERAL**	**5,972,000.00**	**15,000,000.00**	**21,200,000.00**	**36,200,000.00**	**22,875,238.00**	**13,324,762.00**	**63.19**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,510,000.00	5,000,000.00	0.00	5,000,000.00	1,990,687.00	3,009,313.00	39.81
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,150,000.00	5,000,000.00	14,200,000.00	19,200,000.00	14,244,001.00	4,955,999.00	74.19
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	312,000.00	3,000,000.00	7,000,000.00	10,000,000.00	6,224,300.00	3,775,700.00	62.24
22020406	OTHER MAINTENANCE SERVICES	0.00	2,000,000.00	0.00	2,000,000.00	416,250.00	1,583,750.00	20.81
220205	**TRAINING - GENERAL**	**400,000.00**	**1,000,000.00**	**2,000,000.00**	**3,000,000.00**	**1,510,000.00**	**1,490,000.00**	**50.33**
22020501	LOCAL TRAINING	400,000.00	1,000,000.00	2,000,000.00	3,000,000.00	1,510,000.00	1,490,000.00	50.33
220206	**OTHER SERVICES - GENERAL**	**200,000.00**	**500,000.00**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**100.00**
22020603	RESIDENTIAL RENT	200,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,606,300.00**	**3,800,000.00**	**2,000,000.00**	**5,800,000.00**	**3,120,000.00**	**2,680,000.00**	**53.79**
22020701	FINANCIAL CONSULTING	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020702	INFORMATION TECHNOLOGY CONSULTING	206,300.00	1,000,000.00	2,000,000.00	3,000,000.00	770,000.00	2,230,000.00	25.67
22020703	LEGAL SERVICES	600,000.00	2,000,000.00	0.00	2,000,000.00	1,550,000.00	450,000.00	77.50
220208	**FUEL & LUBRICANTS - GENERAL**	**170,000.00**	**500,000.00**	**1,500,000.00**	**2,000,000.00**	**376,450.00**	**1,623,550.00**	**18.82**
22020803	PLANT / GENERATOR FUEL COST	170,000.00	500,000.00	1,500,000.00	2,000,000.00	376,450.00	1,623,550.00	18.82
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,212,500.00**	**38,000,000.00**	**(14,000,000.00)**	**24,000,000.00**	**13,391,860.00**	**10,608,140.00**	**55.80**
22021001	REFRESHMENT & MEALS	432,500.00	500,000.00	1,500,000.00	2,000,000.00	967,500.00	1,032,500.00	48.38
22021003	PUBLICITY & ADVERTISEMENT	80,000.00	500,000.00	500,000.00	1,000,000.00	413,000.00	587,000.00	41.30
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	2,000,000.00	3,000,000.00	1,654,000.00	1,346,000.00	55.13
22021009	SPORTING ACTIVITIES	0.00	500,000.00	1,000,000.00	1,500,000.00	500,000.00	1,000,000.00	33.33
22021022	SCHOOL EXPENSES	2,700,000.00	5,000,000.00	0.00	5,000,000.00	2,657,360.00	2,342,640.00	53.15
22021024	COMMITTEE & COMMISSION EXPENSES	3,000,000.00	30,000,000.00	(20,000,000.00)	10,000,000.00	7,200,000.00	2,800,000.00	72.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	500,000.00	1,000,000.00	1,500,000.00	0.00	1,500,000.00	0.00

NOTE 106

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
056302100100	STATE UNIVERSITY OF SCIENCE & TECHNOLOGY ALIERO	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	2,595,837,974.92	3,894,821,538.48	190,000,000.00	4,084,821,538.48	4,066,314,822.16	18,506,716.32	99.55
21	PERSONNEL COST	2,218,150,111.32	3,451,321,538.48	180,000,000.00	3,631,321,538.48	3,626,847,817.84	4,473,720.64	99.88
2101	SALARY	2,218,150,111.32	3,451,321,538.48	180,000,000.00	3,631,321,538.48	3,626,847,817.84	4,473,720.64	99.88
210101	SALARY AND WAGES	2,218,150,111.32	3,451,321,538.48	180,000,000.00	3,631,321,538.48	3,626,847,817.84	4,473,720.64	99.88
21010101	SALARY	2,218,150,111.32	3,451,321,538.48	180,000,000.00	3,631,321,538.48	3,626,847,817.84	4,473,720.64	99.88
22	OTHER RECURRENT COSTS	377,687,863.60	443,500,000.00	10,000,000.00	453,500,000.00	439,467,004.32	14,032,995.68	96.91
2202	OVERHEAD COST	372,734,863.60	437,500,000.00	10,000,000.00	447,500,000.00	434,927,004.32	12,572,995.68	97.19
220201	TRAVELLING & TRANSPORT- GENERAL	24,995,096.00	30,000,000.00	10,000,000.00	40,000,000.00	38,546,540.00	1,453,460.00	96.37
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	24,995,096.00	30,000,000.00	10,000,000.00	40,000,000.00	38,546,540.00	1,453,460.00	96.37
220202	UTILITIES - GENERAL	59,985,841.50	75,000,000.00	0.00	75,000,000.00	74,650,084.40	349,915.60	99.53
22020201	ELECTRICITY CHARGES	50,000,000.00	60,000,000.00	0.00	60,000,000.00	59,866,384.40	133,615.60	99.78
22020208	SOFTWARE CHARGES/LICENSE RENEWAL	9,985,841.50	15,000,000.00	0.00	15,000,000.00	14,783,700.00	216,300.00	98.56
220203	MATERIALS & SUPPLIES - GENERAL	29,916,972.50	70,000,000.00	0.00	70,000,000.00	69,430,750.00	569,250.00	99.19
22020304	MAGAZINES & PERIODICALS	29,916,972.50	35,000,000.00	0.00	35,000,000.00	34,815,400.00	184,600.00	99.47
22020306	PRINTING OF SECURITY DOCUMENT	0.00	20,000,000.00	0.00	20,000,000.00	19,691,500.00	308,500.00	98.46
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	15,000,000.00	0.00	15,000,000.00	14,923,850.00	76,150.00	99.49
220204	MAINTENANCE SERVICES - GENERAL	42,542,157.10	50,000,000.00	0.00	50,000,000.00	48,304,564.37	1,695,435.63	96.61
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,872,500.00	10,000,000.00	0.00	10,000,000.00	9,562,750.00	437,250.00	95.63
22020402	MAINTENANCE OF OFFICE FURNITURE	2,992,300.00	3,000,000.00	0.00	3,000,000.00	2,315,000.00	685,000.00	77.17
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	9,909,225.00	10,000,000.00	0.00	10,000,000.00	9,798,905.00	201,095.00	97.99
22020405	MAINTENANCE OF PLANTS/GENERATORS	985,000.00	2,000,000.00	0.00	2,000,000.00	1,825,000.00	175,000.00	91.25
22020406	OTHER MAINTENANCE SERVICES	19,783,132.10	25,000,000.00	0.00	25,000,000.00	24,802,909.37	197,090.63	99.21
220205	TRAINING - GENERAL	7,859,160.00	10,000,000.00	0.00	10,000,000.00	8,526,160.00	1,473,840.00	85.26
22020501	LOCAL TRAINING	7,859,160.00	10,000,000.00	0.00	10,000,000.00	8,526,160.00	1,473,840.00	85.26
220206	OTHER SERVICES - GENERAL	4,890,250.00	8,000,000.00	0.00	8,000,000.00	6,787,000.00	1,213,000.00	84.84
22020603	RESIDENTIAL RENT	4,890,250.00	8,000,000.00	0.00	8,000,000.00	6,787,000.00	1,213,000.00	84.84
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,328,550.00	6,000,000.00	0.00	6,000,000.00	2,417,700.00	3,582,300.00	40.30
22020702	INFORMATION TECHNOLOGY CONSULTING	478,550.00	1,000,000.00	0.00	1,000,000.00	887,700.00	112,300.00	88.77
22020703	LEGAL SERVICES	1,850,000.00	5,000,000.00	0.00	5,000,000.00	1,530,000.00	3,470,000.00	30.60
220210	MISCELLANEOUS EXPENSES GENERAL	200,216,836.50	188,500,000.00	0.00	188,500,000.00	186,264,205.55	2,235,794.45	98.81
22021006	POSTAGE & COURIER SERVICES	49,799,726.00	5,000,000.00	0.00	5,000,000.00	4,727,100.00	272,900.00	94.54
22021007	WELFARE PACKAGES	99,659,088.00	120,000,000.00	0.00	120,000,000.00	118,805,721.98	1,194,278.02	99.00
22021009	SPORTING ACTIVITIES	485,000.00	1,000,000.00	0.00	1,000,000.00	920,000.00	80,000.00	92.00
22021021	SPECIAL DAYS / CELEBRATIONS	4,717,060.00	5,000,000.00	0.00	5,000,000.00	4,505,960.00	494,040.00	90.12
22021022	SCHOOL EXPENSES	920,322.50	1,500,000.00	0.00	1,500,000.00	1,490,000.00	10,000.00	99.33
22021024	COMMITTEE & COMMISSION EXPENSES	24,759,900.00	30,000,000.00	0.00	30,000,000.00	29,997,200.00	2,800.00	99.99
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	740.00	1,000,000.00	0.00	1,000,000.00	887,000.00	113,000.00	88.70
22021032	ACCREDITATION EXPENSES	19,875,000.00	25,000,000.00	0.00	25,000,000.00	24,931,223.57	68,776.43	99.72
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,953,000.00	6,000,000.00	0.00	6,000,000.00	4,540,000.00	1,460,000.00	75.67
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,953,000.00	6,000,000.00	0.00	6,000,000.00	4,540,000.00	1,460,000.00	75.67
22040109	GRANT TO COMMUNITIES/NGOs	4,953,000.00	6,000,000.00	0.00	6,000,000.00	4,540,000.00	1,460,000.00	75.67

NOTE 107

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
056302800100	COLLEGE OF PRELIMINARY STUDIES YAURI	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	296,050,810.53	525,859,587.91	60,000,000.00	525,859,587.91	445,311,865.00	80,547,722.91	84.68
21	PERSONNEL COST	276,027,278.53	484,859,587.91	0.00	424,859,587.91	367,641,206.00	57,218,381.91	86.53
2101	SALARY	276,027,278.53	484,859,587.91	0.00	424,859,587.91	367,641,206.00	57,218,381.91	86.53
210101	SALARY AND WAGES	276,027,278.53	484,859,587.91	0.00	424,859,587.91	367,641,206.00	57,218,381.91	86.53
21010101	SALARY	276,027,278.53	484,859,587.91	60,000,000.00	424,859,587.91	367,641,206.00	57,218,381.91	86.53
22	OTHER RECURRENT COSTS	20,023,532.00	41,000,000.00	60,000,000.00	101,000,000.00	77,670,659.00	23,329,341.00	76.90
2202	OVERHEAD COST	19,973,532.00	40,800,000.00	59,000,000.00	99,800,000.00	76,640,659.00	23,159,341.00	76.79
220201	TRAVELLING & TRANSPORT- GENERAL	1,489,000.00	1,700,000.00	3,000,000.00	4,700,000.00	4,421,800.00	278,200.00	94.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,489,000.00	1,700,000.00	3,000,000.00	4,700,000.00	4,421,800.00	278,200.00	94.08
220202	UTILITIES - GENERAL	1,214,400.00	1,850,000.00	0.00	1,850,000.00	1,206,000.00	644,000.00	65.19
22020201	ELECTRICITY CHARGES	1,064,400.00	1,650,000.00	0.00	1,650,000.00	1,056,000.00	594,000.00	64.00
22020205	WATER RARES	150,000.00	200,000.00	0.00	200,000.00	150,000.00	50,000.00	75.00
220203	MATERIALS & SUPPLIES - GENERAL	2,564,500.00	5,550,000.00	3,000,000.00	8,550,000.00	8,336,500.00	213,500.00	97.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,441,000.00	5,000,000.00	3,000,000.00	8,000,000.00	7,913,000.00	87,000.00	98.91
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	123,500.00	500,000.00	0.00	500,000.00	423,500.00	76,500.00	84.70
220204	MAINTENANCE SERVICES - GENERAL	3,487,800.00	3,900,000.00	20,500,000.00	24,400,000.00	7,787,700.00	16,612,300.00	31.92
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,000,000.00	3,500,000.00	3,500,000.00	7,000,000.00	6,609,700.00	390,300.00	94.42
22020402	MAINTENANCE OF OFFICE FURNITURE	487,800.00	400,000.00	1,000,000.00	1,400,000.00	1,178,000.00	222,000.00	84.14
22020403	MAINTENANCE OF OFFICE AND RESIDENTIAL QTRS	0.00	0.00	16,000,000.00	16,000,000.00	13,663,743.00	2,336,257.00	85.40
220205	TRAINING - GENERAL	120,000.00	1,000,000.00	800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
22020501	LOCAL TRAINING	120,000.00	1,000,000.00	800,000.00	1,800,000.00	0.00	1,800,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,217,832.00	26,800,000.00	31,700,000.00	58,500,000.00	54,888,659.00	3,611,341.00	93.83
22021003	PUBLICITY & ADVERTISEMENT	265,000.00	300,000.00	200,000.00	500,000.00	459,000.00	41,000.00	91.80
22021007	WELFARE PACKAGES	1,442,500.00	2,000,000.00	2,500,000.00	4,500,000.00	4,449,000.00	51,000.00	98.87
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,885,332.00	6,000,000.00	10,000,000.00	16,000,000.00	15,841,659.00	158,341.00	99.01
22021010	DIRECT TEACHING & LABORATORY COST	4,317,000.00	5,000,000.00	2,000,000.00	7,000,000.00	6,975,000.00	25,000.00	99.64
22021022	SCHOOL EXPENSES	1,308,000.00	4,000,000.00	2,000,000.00	6,000,000.00	5,971,000.00	29,000.00	99.52
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	9,000,000.00	15,000,000.00	24,000,000.00	21,193,000.00	2,807,000.00	88.30
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	200,000.00	1,000,000.00	1,200,000.00	1,030,000.00	170,000.00	85.83
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	200,000.00	1,000,000.00	1,200,000.00	1,030,000.00	170,000.00	85.83
22040109	GRANT TO COMMUNITIES/NGOs	50,000.00	200,000.00	1,000,000.00	1,200,000.00	1,030,000.00	170,000.00	85.83

NOTE 108

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
056305600100	STATE SCHOLARSHIP BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	19,546,601.18	38,248,656.02	0.00	41,248,656.02	39,497,591.24	1,751,064.78	95.75
21	PERSONNEL COST	7,796,601.18	12,748,656.02	0.00	15,748,656.02	15,497,591.24	251,064.78	98.41
2101	SALARY	7,796,601.18	12,748,656.02	0.00	15,748,656.02	15,497,591.24	251,064.78	98.41
210101	SALARY AND WAGES	7,796,601.18	12,748,656.02	0.00	15,748,656.02	15,497,591.24	251,064.78	98.41
21010101	SALARY	7,796,601.18	12,748,656.02	3,000,000.00	15,748,656.02	15,497,591.24	251,064.78	98.41
22	OTHER RECURRENT COSTS	11,750,000.00	25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00	94.12
2202	OVERHEAD COST	10,586,000.00	23,160,000.00	0.00	23,160,000.00	21,945,000.00	1,215,000.00	94.75
220201	TRAVELLING & TRANSPORT- GENERAL	2,097,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,097,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	670,000.00	2,400,000.00	0.00	2,400,000.00	1,610,000.00	790,000.00	67.08
22020201	ELECTRICITY CHARGES	670,000.00	2,400,000.00	0.00	2,400,000.00	1,610,000.00	790,000.00	67.08
220203	MATERIALS & SUPPLIES - GENERAL	1,673,000.00	3,360,000.00	0.00	3,360,000.00	3,355,000.00	5,000.00	99.85
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	178,000.00	360,000.00	0.00	360,000.00	355,000.00	5,000.00	98.61
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,495,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	2,560,000.00	6,000,000.00	0.00	6,000,000.00	5,655,000.00	345,000.00	94.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,495,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,065,000.00	3,000,000.00	0.00	3,000,000.00	2,655,000.00	345,000.00	88.50
220205	TRAINING - GENERAL	148,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020501	LOCAL TRAINING	148,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	147,000.00	300,000.00	0.00	300,000.00	291,000.00	9,000.00	97.00
22020701	FINANCIAL CONSULTING	147,000.00	300,000.00	0.00	300,000.00	291,000.00	9,000.00	97.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,291,000.00	6,600,000.00	0.00	6,600,000.00	6,534,000.00	66,000.00	99.00
22021007	WELFARE PACKAGES	1,496,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
22021020	FOREIGN SCHOLARSHIP SCHEME	1,795,000.00	3,000,000.00	0.00	3,000,000.00	2,934,000.00	66,000.00	97.80
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,164,000.00	2,340,000.00	0.00	2,340,000.00	2,055,000.00	285,000.00	87.82
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,164,000.00	2,340,000.00	0.00	2,340,000.00	2,055,000.00	285,000.00	87.82
22040109	GRANT TO COMMUNITIES/NGOs	1,164,000.00	2,340,000.00	0.00	2,340,000.00	2,055,000.00	285,000.00	87.82

NOTE 109

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052100100100	MINISTRY OF HEALTH	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	6,040,781,002.08	11,448,597,732.00	0.00	9,848,597,732.00	9,625,681,063.24	222,916,668.76	97.74
21	PERSONNEL COST	5,601,805,502.08	10,187,959,946.00	0.00	9,087,959,946.00	8,953,978,890.24	133,981,055.76	98.53
2101	SALARY	5,601,805,502.08	10,187,959,946.00	0.00	9,087,959,946.00	8,953,978,890.24	133,981,055.76	98.53
210101	SALARY AND WAGES	5,601,805,502.08	10,187,959,946.00	0.00	9,087,959,946.00	8,953,978,890.24	133,981,055.76	98.53
21010101	SALARY	5,601,805,502.08	10,187,959,946.00	0.00	9,087,959,946.00	8,953,978,890.24	133,981,055.76	98.53
22	OTHER RECURRENT COSTS	438,975,500.00	1,260,637,786.00	0.00	760,637,786.00	671,702,173.00	88,935,613.00	88.31
2202	OVERHEAD COST	437,723,000.00	964,717,786.00	0.00	464,717,786.00	380,134,227.00	84,583,559.00	81.80
220201	TRAVELLING & TRANSPORT- GENERAL	6,983,000.00	8,000,000.00	0.00	8,000,000.00	6,998,000.00	1,002,000.00	87.48
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,983,000.00	8,000,000.00	0.00	8,000,000.00	6,998,000.00	1,002,000.00	87.48
220202	UTILITIES - GENERAL	110,000.00	127,404.00	0.00	127,404.00	110,000.00	17,404.00	86.34
22020201	ELECTRICITY CHARGES	110,000.00	127,404.00	0.00	127,404.00	110,000.00	17,404.00	86.34
220203	MATERIALS & SUPPLIES - GENERAL	1,346,500.00	38,542,810.00	0.00	15,542,810.00	7,279,500.00	8,263,310.00	46.84
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,346,500.00	7,465,310.00	0.00	7,465,310.00	7,279,500.00	185,810.00	97.51
22020309	UNIFORMS & OTHER CLOTHING	0.00	31,077,500.00	0.00	8,077,500.00	0.00	8,077,500.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	27,363,000.00	49,706,500.00	0.00	49,706,500.00	39,808,000.00	9,898,500.00	80.09
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,534,500.00	30,960,000.00	0.00	30,960,000.00	23,476,000.00	7,484,000.00	75.83
22020402	MAINTENANCE OF OFFICE FURNITURE	9,646,500.00	8,746,500.00	0.00	8,746,500.00	8,068,000.00	678,500.00	92.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,182,000.00	10,000,000.00	0.00	10,000,000.00	8,264,000.00	1,736,000.00	82.64
220205	TRAINING - GENERAL	5,125,000.00	21,496,000.00	0.00	21,496,000.00	0.00	21,496,000.00	0.00
22020501	LOCAL TRAINING	5,125,000.00	21,496,000.00	0.00	21,496,000.00	0.00	21,496,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	44,841,072.00	0.00	841,072.00	0.00	841,072.00	0.00
22020708	MEDICAL CONSULTING	0.00	44,841,072.00	0.00	841,072.00	0.00	841,072.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	396,795,500.00	802,004,000.00	0.00	369,004,000.00	325,938,727.00	43,065,273.00	88.33
22021001	REFRESHMENT & MEALS	8,828,000.00	15,000,000.00	0.00	15,000,000.00	14,400,500.00	599,500.00	96.00
22021004	MEDICAL EXPENSES- LOCAL	52,135,000.00	200,000,000.00	0.00	100,000,000.00	88,545,977.00	11,454,023.00	88.55
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	46,534,000.00	35,500,000.00	0.00	35,500,000.00	34,449,000.00	1,051,000.00	97.04
22021009	MEDICAL EXPENSES - INTERNATIONAL	266,975,000.00	200,000,000.00	0.00	110,000,000.00	102,533,250.00	7,466,750.00	93.21
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	93,504,000.00	0.00	3,504,000.00	0.00	3,504,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	18,724,500.00	253,000,000.00	0.00	100,000,000.00	82,190,000.00	17,810,000.00	82.19
222021033	OTHER MISCELLANEOUS EXPENDITURE	3,599,000.00	5,000,000.00	0.00	5,000,000.00	3,820,000.00	1,180,000.00	76.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,252,500.00	295,920,000.00	0.00	295,920,000.00	291,567,946.00	4,352,054.00	98.53
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,252,500.00	295,920,000.00	0.00	295,920,000.00	291,567,946.00	4,352,054.00	98.53
22040109	GRANT TO COMMUNITIES/NGOs	1,252,500.00	295,920,000.00	0.00	295,920,000.00	291,567,946.00	4,352,054.00	98.53

NOTE 110

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	20,000,000.00	114,340,000.00	0.00	114,340,000.00	23,653,000.00	90,687,000.00	20.69
22	OTHER RECURRENT COSTS	20,000,000.00	114,340,000.00	0.00	114,340,000.00	23,653,000.00	90,687,000.00	20.69
2202	OVERHEAD COST	19,500,000.00	113,340,000.00	0.00	113,340,000.00	23,653,000.00	89,687,000.00	20.87
220201	TRAVELLING & TRANSPORT- GENERAL	1,500,000.00	3,750,000.00	0.00	3,750,000.00	3,516,000.00	234,000.00	93.76
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	3,750,000.00	0.00	3,750,000.00	3,516,000.00	234,000.00	93.76
220202	UTILITIES - GENERAL	2,500,000.00	6,250,000.00	0.00	6,250,000.00	2,882,000.00	3,368,000.00	46.11
22020201	ELECTRICITY CHARGES	2,500,000.00	6,250,000.00	0.00	6,250,000.00	2,882,000.00	3,368,000.00	46.11
220203	MATERIALS & SUPPLIES - GENERAL	4,556,000.00	12,000,000.00	0.00	12,000,000.00	4,103,300.00	7,896,700.00	34.19
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,000,000.00	5,000,000.00	0.00	5,000,000.00	2,269,000.00	2,731,000.00	45.38
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,396,500.00	3,500,000.00	0.00	3,500,000.00	1,433,300.00	2,066,700.00	40.95
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,159,500.00	3,500,000.00	0.00	3,500,000.00	401,000.00	3,099,000.00	11.46
220204	MAINTENANCE SERVICES - GENERAL	3,562,500.00	19,000,000.00	0.00	19,000,000.00	4,270,500.00	14,729,500.00	22.48
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,999,000.00	15,000,000.00	0.00	15,000,000.00	2,081,000.00	12,919,000.00	13.87
22020402	MAINTENANCE OF OFFICE FURNITURE	595,000.00	1,500,000.00	0.00	1,500,000.00	1,059,000.00	441,000.00	70.60
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,500.00	2,500,000.00	0.00	2,500,000.00	1,130,500.00	1,369,500.00	45.22
220205	TRAINING - GENERAL	1,391,000.00	40,000,000.00	0.00	40,000,000.00	1,848,500.00	38,151,500.00	4.62
22020501	LOCAL TRAINING	1,391,000.00	40,000,000.00	0.00	40,000,000.00	1,848,500.00	38,151,500.00	4.62
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	935,000.00	2,500,000.00	0.00	2,500,000.00	320,000.00	2,180,000.00	12.80
22020708	MEDICAL CONSULTING	935,000.00	2,500,000.00	0.00	2,500,000.00	320,000.00	2,180,000.00	12.80
220208	FUEL & LUBRICANTS - GENERAL	0.00	10,840,000.00	0.00	10,840,000.00	1,415,000.00	9,425,000.00	13.05
22020803	PLANT/GENERATOR FUEL COST	0.00	10,840,000.00	0.00	10,840,000.00	1,415,000.00	9,425,000.00	13.05
220210	MISCELLANEOUS EXPENSES GENERAL	5,055,500.00	19,000,000.00	0.00	19,000,000.00	5,297,700.00	13,702,300.00	27.88
22021001	REFRESHMENT & MEALS	1,000,000.00	3,000,000.00	0.00	3,000,000.00	2,980,200.00	19,800.00	99.34
22021002	HONORARIUM & SITTING ALLOWANCE	555,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	2,583,000.00	12,500,000.00	0.00	12,500,000.00	965,000.00	11,535,000.00	7.72
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	917,500.00	2,500,000.00	0.00	2,500,000.00	352,500.00	2,147,500.00	14.10
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	500,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00

NOTE 111

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN
052102600100	SIR YAHAYA MEMORIAL HOSPITAL	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	629,732,427.08	1,053,456,830.89	0.00	953,456,830.89	842,433,837.95	111,022,992.94	88.36
21	PERSONNEL COST	593,732,427.08	981,956,830.89	0.00	881,956,830.89	806,483,837.95	75,472,992.94	91.44
2101	SALARY	593,732,427.08	981,956,830.89	0.00	881,956,830.89	806,483,837.95	75,472,992.94	91.44
210101	SALARY AND WAGES	593,732,427.08	981,956,830.89	0.00	881,956,830.89	806,483,837.95	75,472,992.94	91.44
21010101	SALARY	593,732,427.08	981,956,830.89	0.00	881,956,830.89	806,483,837.95	75,472,992.94	91.44
22	OTHER RECURRENT COSTS	36,000,000.00	71,500,000.00	0.00	71,500,000.00	35,950,000.00	35,550,000.00	50.28
2202	OVERHEAD COST	35,000,000.00	70,500,000.00	0.00	70,500,000.00	34,950,000.00	35,550,000.00	49.57
220201	TRAVELLING & TRANSPORT- GENERAL	3,500,000.00	5,000,000.00	0.00	5,000,000.00	3,250,000.00	1,750,000.00	65.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	5,000,000.00	0.00	5,000,000.00	3,250,000.00	1,750,000.00	65.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	7,500,000.00	26,000,000.00	0.00	26,000,000.00	10,050,000.00	15,950,000.00	38.65
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,900,000.00	6,000,000.00	0.00	6,000,000.00	2,450,000.00	3,550,000.00	40.83
22020306	PRINTING OF SECURITY DOCUMENT	2,600,000.00	4,000,000.00	0.00	4,000,000.00	1,800,000.00	2,200,000.00	45.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1100000.00	12,500,000.00	0.00	12,500,000.00	3,200,000.00	9,300,000.00	25.60
22020309	UNIFORMS & OTHER CLOTHING	900,000.00	3,500,000.00	0.00	3,500,000.00	2,600,000.00	900,000.00	74.29
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	12,500,000.00	0.00	12,500,000.00	7,450,000.00	5,050,000.00	59.60
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,100,000.00	2,500,000.00	0.00	2,500,000.00	1,650,000.00	850,000.00	66.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,500,000.00	0.00	2,500,000.00	1,500,000.00	1,000,000.00	60.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,350,000.00	3,500,000.00	0.00	3,500,000.00	1,650,000.00	1,850,000.00	47.14
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,550,000.00	4,000,000.00	0.00	4,000,000.00	2,650,000.00	1,350,000.00	66.25
220205	TRAINING - GENERAL	2,000,000.00	3,500,000.00	0.00	3,500,000.00	1,600,000.00	1,900,000.00	45.71
22020501	LOCAL TRAINING	2,000,000.00	3,500,000.00	0.00	3,500,000.00	1,600,000.00	1,900,000.00	45.71
220208	FUEL & LUBRICANTS - GENERAL	1,650,000.00	4,000,000.00	0.00	4,000,000.00	2,150,000.00	1,850,000.00	53.75
22020803	PLANT / GENERATOR FUEL COST	1,650,000.00	4,000,000.00	0.00	4,000,000.00	2,150,000.00	1,850,000.00	53.75
220210	MISCELLANEOUS EXPENSES GENERAL	10,850,000.00	19,000,000.00	0.00	19,000,000.00	9,950,000.00	9,050,000.00	52.37
22021001	REFRESHMENT & MEALS	1,650,000.00	3,000,000.00	0.00	3,000,000.00	2,100,000.00	900,000.00	70.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,750,000.00	3,500,000.00	0.00	3,500,000.00	1,650,000.00	1,850,000.00	47.14
22021004	MEDICAL EXPENSES- LOCAL	2,150,000.00	5,000,000.00	0.00	5,000,000.00	2,150,000.00	2,850,000.00	43.00
22021007	WELFARE PACKAGES	2,850,000.00	4,500,000.00	0.00	4,500,000.00	1,550,000.00	2,950,000.00	34.44
22021024	COMMITTEE & COMMISION EXPENSES	2,450,000.00	3,000,000.00	0.00	3,000,000.00	2,500,000.00	500,000.00	83.33
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22040101	GRANT TO OTHER COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00

NOTE 112

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052102700100	KEBBI MEDICAL CENTER KALGO	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	38,000,000.00	294,000,000.00	0.00	144,000,000.00	92,900,000.00	51,100,000.00	64.51
21	PERSONNEL COST	0.00	12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00	0.00
210201	ALLOWANCES	0.00	12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00	0.00
21020114	ADMINISTRATIVE ALLOWANCES	0.00	12,500,000.00	0.00	12,500,000.00	12,500,000.00	0.00	0.00
22	OTHER RECURRENT COSTS	38,000,000.00	281,500,000.00	0.00	131,500,000.00	80,400,000.00	51,100,000.00	61.14
2202	OVERHEAD COST	38,000,000.00	278,500,000.00	0.00	128,500,000.00	79,560,000.00	48,940,000.00	61.91
220201	TRAVELLING & TRANSPORT- GENERAL	6,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	10,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	10,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	45,000,000.00	0.00	22,000,000.00	10,620,000.00	11,380,000.00	48.27
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,000,000.00	25,000,000.00	0.00	2,000,000.00	720,000.00	1,280,000.00	36.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	20,000,000.00	0.00	20,000,000.00	9,900,000.00	10,100,000.00	49.50
220204	MAINTENANCE SERVICES - GENERAL	16,000,000.00	71,000,000.00	0.00	22,000,000.00	3,600,000.00	18,400,000.00	16.36
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,000,000.00	35,000,000.00	0.00	5,000,000.00	1,800,000.00	3,200,000.00	36.00
22020402	MAINTENANCE OF OFFICE FURNITURE		16,000,000.00	0.00	16,000,000.00	1,200,000.00	14,800,000.00	7.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,000,000.00	20,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
220205	TRAINING - GENERAL	4,000,000.00	50,000,000.00	0.00	1,000,000.00	960,000.00	40,000.00	96.00
22020501	LOCAL TRAINING	4,000,000.00	50,000,000.00	0.00	1,000,000.00	960,000.00	40,000.00	96.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	32,500,000.00	0.00	8,500,000.00	1,920,000.00	6,580,000.00	22.59
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	25,000,000.00	0.00	1,000,000.00	720,000.00	280,000.00	72.00
22020708	MEDICAL CONSULTING	0.00	7,500,000.00	0.00	7,500,000.00	1,200,000.00	6,300,000.00	16.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	20,000,000.00	0.00	15,000,000.00	2,460,000.00	12,540,000.00	16.40
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	0.00	5,000,000.00	600,000.00	4,400,000.00	12.00
22021004	MEDICAL EXPENSES- LOCAL	0.00	12,000,000.00	0.00	7,000,000.00	1,500,000.00	5,500,000.00	21.43
22021007	WELFARE PACKAGES	0.00	3,000,000.00	0.00	3,000,000.00	360,000.00	2,640,000.00	12.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	840,000.00	2,160,000.00	28.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	3,000,000.00	0.00	3,000,000.00	840,000.00	2,160,000.00	28.00
22040109	GRANT TO OTHER COMMUNITIES/NGOs	0.00	3,000,000.00	0.00	3,000,000.00	840,000.00	2,160,000.00	28.00

NOTE 113

GENERAL HOSPITALS								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	150,835,008.00	220,054,751.00	0.00	220,054,751.00	160,922,008.00	59,132,743.00	73.13
2202	OVERHEAD COST	150,835,008.00	220,054,751.00	0.00	220,054,751.00	160,922,008.00	59,132,743.00	73.13
220201	TRAVELLING & TRANSPORT- GENERAL	7,434,200.00	15,466,937.00	0.00	15,466,937.00	8,629,200.00	6,837,737.00	55.79
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	7,434,200.00	15,466,937.00	0.00	15,466,937.00	8,629,200.00	6,837,737.00	55.79
220202	UTILITIES - GENERAL	19,870,000.00	23,525,800.00	0.00	23,525,800.00	23,410,000.00	115,800.00	99.51
22020201	ELECTRICITY CHARGES	19,870,000.00	23,525,800.00	0.00	23,525,800.00	23,410,000.00	115,800.00	99.51
220203	MATERIALS & SUPPLIES - GENERAL	25,218,000.00	55,476,795.00	0.00	55,476,795.00	26,220,000.00	29,256,795.00	47.26
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	6,747,000.00	7,104,457.00	0.00	7,104,457.00	6,894,000.00	210,457.00	97.04
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	18,471,000.00	48,372,338.00	0.00	48,372,338.00	19,326,000.00	29,046,338.00	39.95
220204	MAINTENANCE SERVICES - GENERAL	30,490,808.00	54,202,553.00	0.00	54,202,553.00	41,093,808.00	13,108,745.00	75.82
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,736,800.00	14,726,960.00	0.00	14,726,960.00	8,238,800.00	6,488,160.00	55.94
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	12,102,008.00	15,901,203.00	0.00	15,901,203.00	13,507,008.00	2,394,195.00	84.94
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,652,000.00	23,574,390.00	0.00	23,574,390.00	19,348,000.00	4,226,390.00	82.07
220210	MISCELLANEOUS EXPENSES GENERAL	67,822,000.00	71,382,666.00	0.00	71,382,666.00	61,569,000.00	9,813,666.00	86.25
22021001	REFRESHMENT & MEALS	20,198,000.00	20,471,333.00	0.00	20,471,333.00	20,137,000.00	334,333.00	98.37
22021007	WELFARE PACKAGES	47,624,000.00	50,911,333.00	0.00	50,911,333.00	41,432,000.00	9,479,333.00	81.38

NOTE TO GENERAL HOSPITALS

GENERAL HOSPITAL ARGUNGU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	5,520,000.00	7,200,000.00	0.00	7,200,000.00	5,480,000.00	1,720,000.00	76.11
2202	OVERHEAD COST	5,520,000.00	7,200,000.00	0.00	7,200,000.00	5,480,000.00	1,720,000.00	76.11
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,000,000.00	1,800,000.00	0.00	1,800,000.00	900,000.00	900,000.00	50.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,800,000.00	0.00	1,800,000.00	900,000.00	900,000.00	50.00
220203	MATERIALS & SUPPLIES - GENERAL	1,040,000.00	1,220,000.00	0.00	1,220,000.00	1,040,000.00	180,000.00	85.25
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	260,000.00	400,000.00	0.00	400,000.00	260,000.00	140,000.00	65.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	780,000.00	820,000.00	0.00	820,000.00	780,000.00	40,000.00	95.12
220204	MAINTENANCE SERVICES - GENERAL	1,380,000.00	1,980,000.00	0.00	1,980,000.00	1,380,000.00	600,000.00	69.70
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	420,000.00	1,000,000.00	0.00	1,000,000.00	420,000.00	580,000.00	42.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	1,600,000.00	0.00	1,600,000.00	1,560,000.00	40,000.00	97.50
22021001	REFRESHMENT & MEALS	300,000.00	400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL YAURI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	11,702,000.00	14,000,000.00	0.00	14,000,000.00	11,362,000.00	2,638,000.00	81.16
2202	OVERHEAD COST	11,702,000.00	14,000,000.00	0.00	14,000,000.00	11,362,000.00	2,638,000.00	81.16
220201	TRAVELLING & TRANSPORT- GENERAL	360,000.00	720,000.00	0.00	720,000.00	360,000.00	360,000.00	50.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	360,000.00	720,000.00	0.00	720,000.00	360,000.00	360,000.00	50.00
220202	UTILITIES - GENERAL	1,200,000.00	1,940,000.00	0.00	1,940,000.00	850,000.00	1,090,000.00	43.81
22020201	ELECTRICITY CHARGES	1,200,000.00	1,940,000.00	0.00	1,940,000.00	850,000.00	1,090,000.00	43.81
220203	MATERIALS & SUPPLIES - GENERAL	630,000.00	660,000.00	0.00	660,000.00	600,000.00	60,000.00	90.91
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	150,000.00	180,000.00	0.00	180,000.00	120,000.00	60,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	480,000.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,872,000.00	2,532,000.00	0.00	2,532,000.00	1,872,000.00	660,000.00	73.93
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	0.00	660,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,272,000.00	1,272,000.00	0.00	1,272,000.00	1,272,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,640,000.00	8,148,000.00	0.00	8,148,000.00	7,680,000.00	468,000.00	94.26
22021001	HONOURARIUM AND SITTING ALLOWANCE	140,000.00	400,000.00	0.00	400,000.00	180,000.00	220,000.00	45.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	7,500,000.00	7,748,000.00	0.00	7,748,000.00	7,500,000.00	248,000.00	96.80

GENERAL HOSPITAL KAMBA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,698,008.00	6,000,000.00	0.00	6,000,000.00	4,648,008.00	1,351,992.00	77.47

2202	**OVERHEAD COST**	**4,698,008.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**4,648,008.00**	**1,351,992.00**	**77.47**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**169,200.00**	**200,000.00**	**0.00**	**200,000.00**	**169,200.00**	30,800.00	**84.60**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	169,200.00	200,000.00	0.00	200,000.00	169,200.00	30,800.00	84.60
220202	**UTILITIES - GENERAL**	**930,000.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**800,000.00**	700,000.00	**53.33**
22020201	ELECTRICITY CHARGES	930,000.00	1,500,000.00	0.00	1,500,000.00	800,000.00	700,000.00	53.33
220203	**MATERIALS & SUPPLIES - GENERAL**	**926,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**1,006,000.00**	**94,000.00**	**91.45**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	350,000.00	0.00	350,000.00	280,000.00	70,000.00	80.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	726,000.00	750,000.00	0.00	750,000.00	726,000.00	24,000.00	96.80
220204	**MAINTENANCE SERVICES - GENERAL**	**752,808.00**	**900,000.00**	**0.00**	**900,000.00**	**752,808.00**	**147,192.00**	**83.65**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	364,800.00	400,000.00	0.00	400,000.00	364,800.00	35,200.00	91.20
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	208,008.00	250,000.00	0.00	250,000.00	208,008.00	41,992.00	83.20
22020405	MAINTENANCE OF PLANTS/GENERATORS	180,000.00	250,000.00	0.00	250,000.00	180,000.00	70,000.00	72.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,920,000.00**	**2,300,000.00**	**0.00**	**2,300,000.00**	**1,920,000.00**	**380,000.00**	**83.48**
22021001	REFRESHMENT & MEALS	720,000.00	800,000.00	0.00	800,000.00	720,000.00	80,000.00	90.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00

GENERAL HOSPITAL WARA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	**GENERAL HOSPITALS**	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**5,679,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**4,770,000.00**	**1,230,000.00**	**79.50**
2202	**OVERHEAD COST**	**5,679,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**4,770,000.00**	**1,230,000.00**	**79.50**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**600,000.00**	**120,000.00**	**0.00**	**120,000.00**	**110,000.00**	**10,000.00**	**91.67**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	**UTILITIES - GENERAL**	**400,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**800,000.00**	**400,000.00**	**66.67**
22020201	ELECTRICITY CHARGES	400,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,211,000.00**	**720,000.00**	**0.00**	**720,000.00**	**550,000.00**	**170,000.00**	**76.39**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	215,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	420,000.00	0.00	420,000.00	350,000.00	70,000.00	83.33
220204	**MAINTENANCE SERVICES - GENERAL**	**1,968,000.00**	**1,568,000.00**	**0.00**	**1,568,000.00**	**1,310,000.00**	**258,000.00**	**83.55**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	120,000.00	0.00	120,000.00	100,000.00	20,000.00	83.33
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	548,000.00	0.00	548,000.00	460,000.00	88,000.00	83.94
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	900,000.00	0.00	900,000.00	750,000.00	150,000.00	83.33
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,500,000.00**	**2,392,000.00**	**0.00**	**2,392,000.00**	**2,000,000.00**	**392,000.00**	**83.61**
22021001	REFRESHMENT & MEALS	300,000.00	1,192,000.00	0.00	1,192,000.00	1,000,000.00	192,000.00	83.89
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	200,000.00	83.33

GENERAL HOSPITAL KANGIWA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	**GENERAL HOSPITALS**	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**5,462,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,206,000.00**	**794,000.00**	**86.77**
2202	**OVERHEAD COST**	**5,462,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,206,000.00**	**794,000.00**	**86.77**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**540,000.00**	**600,000.00**	**0.00**	**600,000.00**	**540,000.00**	**60,000.00**	**90.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	540,000.00	600,000.00	0.00	600,000.00	540,000.00	60,000.00	90.00
220202	**UTILITIES - GENERAL**	**480,000.00**	**480,000.00**	**0.00**	**480,000.00**	**210,000.00**	**0.00**	**43.75**
22020201	ELECTRICITY CHARGES	480,000.00	480,000.00	0.00	480,000.00	210,000.00	0.00	43.75
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,106,000.00**	**1,400,000.00**	**0.00**	**1,400,000.00**	**1,120,000.00**	**280,000.00**	**80.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	206,000.00	400,000.00	0.00	400,000.00	220,000.00	180,000.00	55.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	900,000.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00

220204	**MAINTENANCE SERVICES - GENERAL**	**1,752,000.00**	**1,920,000.00**	**0.00**	**1,920,000.00**	**1,752,000.00**	**168,000.00**	**91.25**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	600,000.00	660,000.00	0.00	660,000.00	600,000.00	60,000.00	90.91
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,000.00	940,000.00	0.00	940,000.00	840,000.00	100,000.00	89.36
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,584,000.00**	**1,600,000.00**	**0.00**	**1,600,000.00**	**1,584,000.00**	**16,000.00**	**99.00**
22021001	REFRESHMENT & MEALS	384,000.00	400,000.00	0.00	400,000.00	384,000.00	16,000.00	96.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL BUNZA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	**GENERAL HOSPITALS**	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**4,900,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**3,898,000.00**	**2,102,000.00**	**64.97**
2202	**OVERHEAD COST**	**4,900,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**3,898,000.00**	**2,102,000.00**	**64.97**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**600,000.00**	**0.00**	**600,000.00**	**400,000.00**	200,000.00	**66.67**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	600,000.00	0.00	600,000.00	400,000.00	200,000.00	66.67
220202	**UTILITIES - GENERAL**	**800,000.00**	**420,000.00**	**0.00**	**420,000.00**	**250,000.00**	170,000.00	**59.52**
22020201	ELECTRICITY CHARGES	800,000.00	420,000.00	0.00	420,000.00	250,000.00	170,000.00	59.52
220203	**MATERIALS & SUPPLIES - GENERAL**	**620,000.00**	**1,400,000.00**	**0.00**	**1,400,000.00**	**864,000.00**	**536,000.00**	**61.71**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	400,000.00	0.00	400,000.00	200,000.00	200,000.00	50.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	1,000,000.00	0.00	1,000,000.00	664,000.00	336,000.00	66.40
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,980,000.00**	**0.00**	**1,980,000.00**	**1,320,000.00**	**660,000.00**	**66.67**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	320,000.00	0.00	320,000.00	216,000.00	104,000.00	67.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	660,000.00	0.00	660,000.00	440,000.00	220,000.00	66.67
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	664000.00	336,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**1,600,000.00**	**0.00**	**1,600,000.00**	**1,064,000.00**	**536,000.00**	**66.50**
22021001	REFRESHMENT & MEALS	1,128,000.00	400,000.00	0.00	400,000.00	264,000.00	136,000.00	66.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67

GENERAL HOSPITAL AUGIE

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	**GENERAL HOSPITALS**	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**4,820,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,280,000.00**	**720,000.00**	**88.00**
2202	**OVERHEAD COST**	**4,820,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,280,000.00**	**720,000.00**	**88.00**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**200,000.00**	**0.00**	**200,000.00**	**180,000.00**	**20,000.00**	**90.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220202	**UTILITIES - GENERAL**	**700,000.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**900,000.00**	**0.00**	**60.00**
22020201	ELECTRICITY CHARGES	700,000.00	1,500,000.00	0.00	1,500,000.00	900,000.00	0.00	60.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**640,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**1,000,000.00**	**0.00**	**90.91**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	220,000.00	350,000.00	0.00	350,000.00	250,000.00	0.00	71.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**900,000.00**	**0.00**	**900,000.00**	**900,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250000.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**2,300,000.00**	**0.00**	**2,300,000.00**	**2,300,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	1,128,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00

22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

GENERAL HOSPITAL MAHUTA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,072,000.00	6,000,000.00	0.00	6,000,000.00	5,749,000.00	251,000.00	95.82
2202	OVERHEAD COST	4,072,000.00	6,000,000.00	0.00	6,000,000.00	5,749,000.00	251,000.00	95.82
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	600,000.00	420,000.00	0.00	420,000.00	320,000.00	0.00	76.19
22020201	ELECTRICITY CHARGES	600,000.00	420,000.00	0.00	420,000.00	320,000.00	0.00	76.19
220203	MATERIALS & SUPPLIES - GENERAL	620,000.00	1,400,000.00	0.00	1,400,000.00	1,257,000.00	143,000.00	89.79
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	400,000.00	0.00	400,000.00	260,000.00	140,000.00	65.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	1,000,000.00	0.00	1,000,000.00	997,000.00	3,000.00	99.70
220204	MAINTENANCE SERVICES - GENERAL	468,000.00	1,980,000.00	0.00	1,980,000.00	1,976,000.00	4,000.00	99.80
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	320,000.00	0.00	320,000.00	320,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,264,000.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	500,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL BAMAIYI SUNDU MEDICAL CENTRE SENCHI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,800,000.00	6,000,000.00	0.00	6,000,000.00	5,167,000.00	833,000.00	86.12
2202	OVERHEAD COST	4,800,000.00	6,000,000.00	0.00	6,000,000.00	5,167,000.00	833,000.00	86.12
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	UTILITIES - GENERAL	700,000.00	1,200,000.00	0.00	1,200,000.00	820,000.00	380,000.00	68.33
22020201	ELECTRICITY CHARGES	700,000.00	1,200,000.00	0.00	1,200,000.00	820,000.00	380,000.00	68.33
220203	MATERIALS & SUPPLIES - GENERAL	620,000.00	720,000.00	0.00	720,000.00	596,000.00	124,000.00	82.78
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	300,000.00	0.00	300,000.00	211,000.00	89,000.00	70.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	MAINTENANCE SERVICES - GENERAL	468,000.00	1,568,000.00	0.00	1,568,000.00	1,441,000.00	127,000.00	91.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825000.00	75,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,892,000.00	2,392,000.00	0.00	2,392,000.00	2,200,000.00	192,000.00	91.97
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL BAGUDO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN

052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	5,310,000.00	6,000,000.00	0.00	6,000,000.00	5,358,000.00	642,000.00	89.30
2202	OVERHEAD COST	5,310,000.00	6,000,000.00	0.00	6,000,000.00	5,358,000.00	642,000.00	89.30
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	800,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
22020201	ELECTRICITY CHARGES	800,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	620,000.00	720,000.00	0.00	720,000.00	670,000.00	0.00	93.06
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	300,000.00	0.00	300,000.00	250,000.00	0.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,568,000.00	1,568,000.00	0.00	1,568,000.00	1,568,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	548,000.00	548,000.00	0.00	548,000.00	548,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,202,000.00	2,392,000.00	0.00	2,392,000.00	2,200,000.00	192,000.00	91.97
22021001	REFRESHMENT & MEALS	1,002,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL GWANDU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,760,000.00	7,000,000.00	0.00	7,000,000.00	4,580,000.00	2,420,000.00	65.43
2202	OVERHEAD COST	4,760,000.00	7,000,000.00	0.00	7,000,000.00	4,580,000.00	2,420,000.00	65.43
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	360,000.00	420,000.00	0.00	420,000.00	260,000.00	160,000.00	61.90
22020201	ELECTRICITY CHARGES	360,000.00	420,000.00	0.00	420,000.00	260,000.00	160,000.00	61.90
220203	MATERIALS & SUPPLIES - GENERAL	1,400,000.00	2,400,000.00	0.00	2,400,000.00	1,320,000.00	1,080,000.00	55.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	400,000.00	0.00	400,000.00	120,000.00	280,000.00	30.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,200,000.00	2,000,000.00	0.00	2,000,000.00	1,200,000.00	800,000.00	60.00
220204	MAINTENANCE SERVICES - GENERAL	1,320,000.00	1,980,000.00	0.00	1,980,000.00	1,320,000.00	660,000.00	66.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	300,000.00	660,000.00	0.00	660,000.00	300,000.00	360,000.00	45.45
22020405	MAINTENANCE OF PLANTS/GENERATORS	720,000.00	1,000,000.00	0.00	1,000,000.00	720,000.00	280,000.00	72.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,080,000.00	1,600,000.00	0.00	1,600,000.00	1,080,000.00	520,000.00	67.50
22021001	REFRESHMENT & MEALS	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	840,000.00	1,200,000.00	0.00	1,200,000.00	840,000.00	360,000.00	70.00

GENERAL HOSPITAL ILLO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	5,100,000.00	6,000,000.00	0.00	6,000,000.00	5,136,000.00	864,000.00	85.60
2202	OVERHEAD COST	5,100,000.00	6,000,000.00	0.00	6,000,000.00	5,136,000.00	864,000.00	85.60
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	UTILITIES - GENERAL	1,000,000.00	1,200,000.00	0.00	1,200,000.00	820,000.00	380,000.00	68.33
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	820,000.00	380,000.00	68.33

220203	**MATERIALS & SUPPLIES - GENERAL**	**620,000.00**	**720,000.00**	**0.00**	**720,000.00**	**565,000.00**	**155,000.00**	**78.47**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	300,000.00	0.00	300,000.00	180,000.00	120,000.00	60.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,568,000.00**	**0.00**	**1,568,000.00**	**1,441,000.00**	**127,000.00**	**91.90**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825,000.00	75,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**2,392,000.00**	**0.00**	**2,392,000.00**	**2,200,000.00**	**192,000.00**	**91.97**
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL JEGA								
CODE	**MINISTRY/DEPARTMENT**	**PREVIOUS YEAR ACTUAL 2024**	**ORIGINAL BUDGET**	**AMENDED BUDGET**	**FINAL BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**	**BUDGET PERFORMANCE IN**
052110200100	**GENERAL HOSPITALS**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**%**
22	**OTHER RECURRENT COSTS**	**4,800,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,101,000.00**	**899,000.00**	**85.02**
2202	**OVERHEAD COST**	**4,800,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,101,000.00**	**899,000.00**	**85.02**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**120,000.00**	**0.00**	**120,000.00**	**110,000.00**	10,000.00	**91.67**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	**UTILITIES - GENERAL**	**700,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**780,000.00**	**420,000.00**	**65.00**
22020201	ELECTRICITY CHARGES	700,000.00	1,200,000.00	0.00	1,200,000.00	780,000.00	420,000.00	65.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**620,000.00**	**720,000.00**	**0.00**	**720,000.00**	**570,000.00**	**150,000.00**	**79.17**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	300,000.00	0.00	300,000.00	185,000.00	115,000.00	61.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,568,000.00**	**0.00**	**1,568,000.00**	**1,441,000.00**	**127,000.00**	**91.90**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825000.00	75,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**2,392,000.00**	**0.00**	**2,392,000.00**	**2,200,000.00**	**192,000.00**	**91.97**
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL KA'OJE								
CODE	**MINISTRY/DEPARTMENT**	**PREVIOUS YEAR ACTUAL 2024**	**ORIGINAL BUDGET**	**AMENDED BUDGET**	**FINAL BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**	**BUDGET PERFORMANCE IN**
052110200100	**GENERAL HOSPITALS**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**%**
22	**OTHER RECURRENT COSTS**	**5,697,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,772,000.00**	**228,000.00**	**96.20**
2202	**OVERHEAD COST**	**5,697,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,772,000.00**	**228,000.00**	**96.20**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**600,000.00**	**600,000.00**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**420,000.00**	**420,000.00**	**0.00**	**420,000.00**	**320,000.00**	**0.00**	**76.19**
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	0.00	420,000.00	320,000.00	0.00	76.19
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,113,000.00**	**1,400,000.00**	**0.00**	**1,400,000.00**	**1,278,000.00**	**122,000.00**	**91.29**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	400,000.00	0.00	400,000.00	280,000.00	120,000.00	70.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	913,000.00	1,000,000.00	0.00	1,000,000.00	998,000.00	2,000.00	99.80
220204	**MAINTENANCE SERVICES - GENERAL**	**1,968,000.00**	**1,980,000.00**	**0.00**	**1,980,000.00**	**1,974,000.00**	**6,000.00**	**99.70**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	320,000.00	0.00	320,000.00	316,000.00	4,000.00	98.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	1,000,000.00	0.00	1,000,000.00	998,000.00	2,000.00	99.80
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,596,000.00**	**1,600,000.00**	**0.00**	**1,600,000.00**	**1,600,000.00**	**0.00**	**100.00**

22021001	REFRESHMENT & MEALS	396,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL MAIYAMA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**5,160,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,580,000.00**	**420,000.00**	**93.00**
2202	**OVERHEAD COST**	**5,160,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,580,000.00**	**420,000.00**	**93.00**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**120,000.00**	**0.00**	**120,000.00**	**120,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**1,200,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**820,000.00**	**380,000.00**	**68.33**
22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	0.00	1,200,000.00	820,000.00	380,000.00	68.33
220203	**MATERIALS & SUPPLIES - GENERAL**	**480,000.00**	**480,000.00**	**0.00**	**480,000.00**	**440,000.00**	**40,000.00**	**91.67**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	120,000.00	120,000.00	0.00	120,000.00	80,000.00	40,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,944,000.00**	**0.00**	**1,944,000.00**	**1,944,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	1,080,000.00	0.00	1,080,000.00	1,080,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	564,000.00	0.00	564,000.00	564,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**2,256,000.00**	**0.00**	**2,256,000.00**	**2,256,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	1,128,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,896,000.00	0.00	1,896,000.00	1,896,000.00	0.00	100.00

GENERAL HOSPITAL RIBAH

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**4,900,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,809,000.00**	**191,000.00**	**96.82**
2202	**OVERHEAD COST**	**4,900,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,809,000.00**	**191,000.00**	**96.82**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**600,000.00**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**800,000.00**	**420,000.00**	**0.00**	**420,000.00**	**420,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	800,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**620,000.00**	**1,400,000.00**	**0.00**	**1,400,000.00**	**1,217,000.00**	**183,000.00**	**86.93**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	400,000.00	0.00	400,000.00	220,000.00	180,000.00	55.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	1,000,000.00	0.00	1,000,000.00	997,000.00	3,000.00	99.70
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,980,000.00**	**0.00**	**1,980,000.00**	**1,976,000.00**	**4,000.00**	**99.80**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	320,000.00	0.00	320,000.00	320,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**1,600,000.00**	**0.00**	**1,600,000.00**	**1,596,000.00**	**4,000.00**	**99.75**
22021001	REFRESHMENT & MEALS	1,128,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL SHANGA

		PREVIOUS						BUDGET

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,800,000.00	6,000,000.00	0.00	6,000,000.00	5,416,000.00	584,000.00	90.27
2202	OVERHEAD COST	4,800,000.00	6,000,000.00	0.00	6,000,000.00	5,416,000.00	584,000.00	90.27
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	UTILITIES - GENERAL	700,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
22020201	ELECTRICITY CHARGES	700,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
220203	MATERIALS & SUPPLIES - GENERAL	620,000.00	720,000.00	0.00	720,000.00	565,000.00	155,000.00	78.47
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	300,000.00	0.00	300,000.00	180,000.00	120,000.00	60.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	MAINTENANCE SERVICES - GENERAL	468,000.00	1,568,000.00	0.00	1,568,000.00	1,441,000.00	127,000.00	91.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825,000.00	75,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,892,000.00	2,392,000.00	0.00	2,392,000.00	2,200,000.00	192,000.00	91.97
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL BENA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,900,000.00	6,000,000.00	0.00	6,000,000.00	5,426,000.00	574,000.00	90.43
2202	OVERHEAD COST	4,900,000.00	6,000,000.00	0.00	6,000,000.00	5,426,000.00	574,000.00	90.43
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	UTILITIES - GENERAL	750,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
22020201	ELECTRICITY CHARGES	750,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
220203	MATERIALS & SUPPLIES - GENERAL	670,000.00	720,000.00	0.00	720,000.00	575,000.00	145,000.00	79.86
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	190,000.00	110,000.00	63.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	MAINTENANCE SERVICES - GENERAL	468,000.00	1,568,000.00	0.00	1,568,000.00	1,441,000.00	127,000.00	91.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825000.00	75,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,892,000.00	2,392,000.00	0.00	2,392,000.00	2,200,000.00	192,000.00	91.97
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL WASAGU

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,900,000.00	6,000,000.00	0.00	6,000,000.00	5,421,000.00	579,000.00	90.35
2202	OVERHEAD COST	4,900,000.00	6,000,000.00	0.00	6,000,000.00	5,421,000.00	579,000.00	90.35
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	UTILITIES - GENERAL	750,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

22020201	ELECTRICITY CHARGES	750,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
220203	**MATERIALS & SUPPLIES - GENERAL**	**670,000.00**	**720,000.00**	**0.00**	**720,000.00**	**570,000.00**	**150,000.00**	**79.17**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	185,000.00	115,000.00	61.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,568,000.00**	**0.00**	**1,568,000.00**	**1,441,000.00**	**127,000.00**	**91.90**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825,000.00	75,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**2,392,000.00**	**0.00**	**2,392,000.00**	**2,200,000.00**	**192,000.00**	**91.97**
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL ZAURO/AMBURSA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**4,950,000.00**	**5,808,000.00**	**0.00**	**5,808,000.00**	**5,418,000.00**	**390,000.00**	**93.29**
2202	**OVERHEAD COST**	**4,950,000.00**	**5,808,000.00**	**0.00**	**5,808,000.00**	**5,418,000.00**	**390,000.00**	**93.29**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**120,000.00**	**0.00**	**120,000.00**	**110,000.00**	**10,000.00**	**91.67**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	**UTILITIES - GENERAL**	**800,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**1,100,000.00**	**100,000.00**	**91.67**
22020201	ELECTRICITY CHARGES	800,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
220203	**MATERIALS & SUPPLIES - GENERAL**	**670,000.00**	**720,000.00**	**0.00**	**720,000.00**	**567,000.00**	**153,000.00**	**78.75**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	182,000.00	118,000.00	60.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,568,000.00**	**0.00**	**1,568,000.00**	**1,441,000.00**	**127,000.00**	**91.90**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825,000.00	75,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**2,200,000.00**	**0.00**	**2,200,000.00**	**2,200,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	1,128,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	0.00	100.00

GENERAL HOSPITAL KAMBAZA

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**5,830,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,841,000.00**	**159,000.00**	**97.35**
2202	**OVERHEAD COST**	**5,830,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,841,000.00**	**159,000.00**	**97.35**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**600,000.00**	**120,000.00**	**0.00**	**120,000.00**	**120,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**420,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**1,200,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,246,000.00**	**1,828,000.00**	**0.00**	**1,828,000.00**	**1,730,000.00**	**98,000.00**	**94.64**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	1,528,000.00	0.00	1,528,000.00	1,480,000.00	48,000.00	96.86
220204	**MAINTENANCE SERVICES - GENERAL**	**1,968,000.00**	**468,000.00**	**0.00**	**468,000.00**	**468,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	348,000.00	0.00	348,000.00	348,000.00	0.00	100.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,596,000.00**	**2,384,000.00**	**0.00**	**2,384,000.00**	**2,323,000.00**	**61,000.00**	**97.44**
22021001	REFRESHMENT & MEALS	396,000.00	1,528,000.00	0.00	1,528,000.00	1,483,000.00	45,000.00	97.05
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	856,000.00	0.00	856,000.00	840,000.00	16,000.00	98.13

GENERAL HOSPITAL ALIERO								
CODE	**MINISTRY/DEPARTMENT**	**PREVIOUS YEAR ACTUAL 2024**	**ORIGINAL BUDGET**	**AMENDED BUDGET**	**FINAL BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**	**BUDGET PERFORMANCE IN**
052110200100	**GENERAL HOSPITALS**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**%**
22	**OTHER RECURRENT COSTS**	**4,850,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**4,750,000.00**	**1,250,000.00**	**79.17**
2202	**OVERHEAD COST**	**4,850,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**4,750,000.00**	**1,250,000.00**	**79.17**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**120,000.00**	**0.00**	**120,000.00**	**120,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**700,000.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**600,000.00**	**600,000.00**	**50.00**
22020201	ELECTRICITY CHARGES	700,000.00	1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**670,000.00**	**720,000.00**	**0.00**	**720,000.00**	**670,000.00**	**50,000.00**	**93.06**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**704,000.00**	**0.00**	**704,000.00**	**276,000.00**	**428,000.00**	**39.20**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	584,000.00	0.00	584,000.00	156,000.00	428,000.00	26.71
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,892,000.00**	**3,256,000.00**	**0.00**	**3,256,000.00**	**3,084,000.00**	**172,000.00**	**94.72**
22021001	REFRESHMENT & MEALS	1,128,000.00	700,000.00	0.00	700,000.00	528,000.00	172,000.00	75.43
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	2,556,000.00	0.00	2,556,000.00	2,556,000.00	0.00	100.00

GENERAL HOSPITAL KOKO								
CODE	**MINISTRY/DEPARTMENT**	**PREVIOUS YEAR ACTUAL 2024**	**ORIGINAL BUDGET**	**AMENDED BUDGET**	**FINAL BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**	**BUDGET PERFORMANCE IN**
052110200100	**GENERAL HOSPITALS**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**%**
22	**OTHER RECURRENT COSTS**	**4,922,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,929,000.00**	**71,000.00**	**98.82**
2202	**OVERHEAD COST**	**4,922,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**5,929,000.00**	**71,000.00**	**98.82**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**120,000.00**	**600,000.00**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**700,000.00**	**420,000.00**	**0.00**	**420,000.00**	**420,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	700,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,778,000.00**	**1,400,000.00**	**0.00**	**1,400,000.00**	**1,337,000.00**	**63,000.00**	**95.50**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	400,000.00	0.00	400,000.00	340,000.00	60,000.00	85.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,528,000.00	1,000,000.00	0.00	1,000,000.00	997,000.00	3,000.00	99.70
220204	**MAINTENANCE SERVICES - GENERAL**	**468,000.00**	**1,980,000.00**	**0.00**	**1,980,000.00**	**1,976,000.00**	**0.00**	**99.80**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	320,000.00	0.00	320,000.00	320,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996000.00	4,000.00	0.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,856,000.00**	**1,600,000.00**	**0.00**	**1,600,000.00**	**1,596,000.00**	**4,000.00**	**99.75**
22021001	REFRESHMENT & MEALS	1,000,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	856,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL DIRI DAJI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	4,570,000.00	6,000,000.00	0.00	6,000,000.00	5,447,000.00	553,000.00	90.78
2202	OVERHEAD COST	4,570,000.00	6,000,000.00	0.00	6,000,000.00	5,447,000.00	553,000.00	90.78
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220202	UTILITIES - GENERAL	420,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
220203	MATERIALS & SUPPLIES - GENERAL	670,000.00	720,000.00	0.00	720,000.00	596,000.00	124,000.00	82.78
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	211,000.00	89,000.00	70.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	385,000.00	35,000.00	91.67
220204	MAINTENANCE SERVICES - GENERAL	468,000.00	1,568,000.00	0.00	1,568,000.00	1,441,000.00	127,000.00	91.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	348,000.00	548,000.00	0.00	548,000.00	506,000.00	42,000.00	92.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	825,000.00	75,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,892,000.00	2,392,000.00	0.00	2,392,000.00	2,200,000.00	192,000.00	91.97
22021001	REFRESHMENT & MEALS	1,128,000.00	1,192,000.00	0.00	1,192,000.00	1,100,000.00	92,000.00	92.28
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67

GENERAL HOSPITAL SURU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	5,839,000.00	161,000.00	97.32
2202	OVERHEAD COST	6,000,000.00	6,000,000.00	0.00	6,000,000.00	5,839,000.00	161,000.00	97.32
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,247,000.00	153,000.00	89.07
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	250,000.00	150,000.00	62.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	997,000.00	3,000.00	99.70
220204	MAINTENANCE SERVICES - GENERAL	1,980,000.00	1,980,000.00	0.00	1,980,000.00	1,976,000.00	0.00	99.80
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	320,000.00	320,000.00	0.00	320,000.00	320,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL DAKIN GARI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	OTHER RECURRENT COSTS	5,780,000.00	6,000,000.00	0.00	6,000,000.00	5,870,000.00	130,000.00	97.83
2202	OVERHEAD COST	5,780,000.00	6,000,000.00	0.00	6,000,000.00	5,870,000.00	130,000.00	97.83
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00

22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220202	**UTILITIES - GENERAL**	**420,000.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	420,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,196,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**1,020,000.00**	**80,000.00**	**92.73**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	350,000.00	0.00	350,000.00	270,000.00	80,000.00	77.14
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,968,000.00**	**900,000.00**	**0.00**	**900,000.00**	**870,000.00**	**30,000.00**	**96.67**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,596,000.00**	**2,300,000.00**	**0.00**	**2,300,000.00**	**2,300,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	396,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

GENERAL HOSPITAL ZURU								
CODE	**MINISTRY/DEPARTMENT**	**PREVIOUS YEAR ACTUAL 2024**	**ORIGINAL BUDGET**	**AMENDED BUDGET**	**FINAL BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**	**BUDGET PERFORMANCE IN**
052110200100	**GENERAL HOSPITALS**	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**4,070,000.00**	**7,200,000.00**	**0.00**	**7,200,000.00**	**6,385,000.00**	**815,000.00**	**88.68**
2202	**OVERHEAD COST**	**4,070,000.00**	**7,200,000.00**	**0.00**	**7,200,000.00**	**6,385,000.00**	**815,000.00**	**88.68**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**200,000.00**	**600,000.00**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**900,000.00**	**1,800,000.00**	**0.00**	**1,800,000.00**	**1,800,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	900,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,000,000.00**	**1,220,000.00**	**0.00**	**1,220,000.00**	**1,100,000.00**	**120,000.00**	**90.16**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	400,000.00	0.00	400,000.00	320,000.00	80,000.00	80.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	820,000.00	0.00	820,000.00	780,000.00	40,000.00	95.12
220204	**MAINTENANCE SERVICES - GENERAL**	**900,000.00**	**1,980,000.00**	**0.00**	**1,980,000.00**	**1,325,000.00**	**655,000.00**	**66.92**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	660,000.00	0.00	660,000.00	605,000.00	55,000.00	91.67
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	1,000,000.00	0.00	1,000,000.00	420,000.00	580,000.00	42.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,070,000.00**	**1,600,000.00**	**0.00**	**1,600,000.00**	**1,560,000.00**	**40,000.00**	**97.50**
22021001	REFRESHMENT & MEALS	370,000.00	400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	700,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

HOSPITAL MANAGEMENT (FATI LAMI)								
CODE	**MINISTRY/DEPARTMENT**	**PREVIOUS YEAR ACTUAL 2024**	**ORIGINAL BUDGET**	**AMENDED BUDGET**	**FINAL BUDGET**	**CURRENT YEAR ACTUAL**	**VARIANCE**	**BUDGET PERFORMANCE IN**
052110200100	**GENERAL HOSPITALS**	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**1,730,000.00**	**1,800,000.00**	**0.00**	**1,800,000.00**	**1,800,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**1,730,000.00**	**1,800,000.00**	**0.00**	**1,800,000.00**	**1,800,000.00**	**0.00**	**100.00**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**450,000.00**	**500,000.00**	**0.00**	**500,000.00**	**500,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**680,000.00**	**680,000.00**	**0.00**	**680,000.00**	**680,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	330,000.00	330,000.00	0.00	330,000.00	330,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**200,000.00**	**220,000.00**	**0.00**	**220,000.00**	**220,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	100,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

V.V.F CENTER BIRNIN KEBBI

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**3,000,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**3,000,000.00**	**3,000,000.00**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00**	**100.00**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**250,000.00**	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**550,000.00**	**550,000.00**	**0.00**	**550,000.00**	**550,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,050,000.00**	**1,050,000.00**	**0.00**	**1,050,000.00**	**1,050,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**950,000.00**	**950,000.00**	**0.00**	**950,000.00**	**950,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00

HAFSAT EYE CENTER

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110200100	GENERAL HOSPITALS	₦	₦	₦	₦	₦	₦	%
22	**OTHER RECURRENT COSTS**	**4,795,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**4,795,000.00**	**6,000,000.00**	**0.00**	**6,000,000.00**	**6,000,000.00**	**0.00**	**100.00**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**195,000.00**	**200,000.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00**	**100.00**
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	195,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**1,500,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**770,000.00**	**1,100,000.00**	**0.00**	**1,100,000.00**	**1,100,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	520,000.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**880,000.00**	**900,000.00**	**0.00**	**900,000.00**	**900,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	390,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	240,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,950,000.00**	**2,300,000.00**	**0.00**	**2,300,000.00**	**2,300,000.00**	**0.00**	**100.00**
22021001	REFRESHMENT & MEALS	650,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,300,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

NOTE 114

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110300100	HEALTH SYSTEM DEVELOPMENT PROJECT II	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	18,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	18,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	18,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	3,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	2,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES- LOCAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 115

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110400100	COLLEGE OF NURSING SCIENCES	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	291,382,853.73	1,052,357,359.10	0.00	602,357,359.10	469,844,554.28	132,512,804.82	78.00
21	PERSONNEL COST	242,919,853.73	886,385,200.00	0.00	436,385,200.00	347,536,506.00	88,848,694.00	79.64
2101	SALARY	242,919,853.73	886,385,200.00	0.00	436,385,200.00	347,536,506.00	88,848,694.00	79.64
210101	SALARY AND WAGES	242,919,853.73	886,385,200.00	0.00	436,385,200.00	347,536,506.00	88,848,694.00	79.64
21010101	SALARY	242,919,853.73	886,385,200.00	0.00	436,385,200.00	347,536,506.00	88,848,694.00	79.64
22	OTHER RECURRENT COSTS	48,463,000.00	165,972,159.10	0.00	165,972,159.10	122,308,048.28	43,664,110.82	73.69
2202	OVERHEAD COST	47,463,000.00	165,972,159.10	0.00	165,972,159.10	122,308,048.28	43,664,110.82	73.69
220201	TRAVELLING & TRANSPORT- GENERAL	1,495,000.00	10,875,016.05	0.00	10,875,016.05	5,808,775.22	5,066,240.83	53.41
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,495,000.00	10,875,016.05	0.00	10,875,016.05	5,808,775.22	5,066,240.83	53.41
220202	UTILITIES - GENERAL	4,980,000.00	11,880,000.00	0.00	11,880,000.00	7,973,080.00	3,906,920.00	67.11
22020201	ELECTRICITY CHARGES	4,980,000.00	11,880,000.00	0.00	11,880,000.00	7,973,080.00	3,906,920.00	67.11
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	13,989,800.00	0.00	13,989,800.00	9,525,330.00	4,464,470.00	68.09
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,000,000.00	13,989,800.00	0.00	13,989,800.00	9,525,330.00	4,464,470.00	68.09
220204	MAINTENANCE SERVICES - GENERAL	4,997,000.00	16,537,134.03	0.00	16,537,134.03	10,414,633.01	6,122,501.02	62.98
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	6,124,983.95	0.00	6,124,983.95	4,320,252.19	1,804,731.76	70.53
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,997,000.00	8,300,150.08	0.00	8,300,150.08	4,688,577.82	3,611,572.26	56.49
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,112,000.00	0.00	2,112,000.00	1,405,803.00	706,197.00	66.56
220205	TRAINING - GENERAL	0.00	2,464,000.00	0.00	2,464,000.00	1,622,369.70	841,630.30	65.84
22020501	LOCAL TRAINING	0.00	2,464,000.00	0.00	2,464,000.00	1,622,369.70	841,630.30	65.84
220206	OTHER SERVICES - GENERAL	7,996,000.00	12,500,060.80	0.00	12,500,060.80	6,895,360.30	5,604,700.50	55.16
22020501	RESIDENTIAL RENT	7,996,000.00	12,500,060.80	0.00	12,500,060.80	6,895,360.30	5,604,700.50	55.16
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	16,995,000.00	30,000,000.00	0.00	30,000,000.00	26,331,681.00	3,668,319.00	87.77
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	6,000,000.00	0.00	6,000,000.00	3,300,000.00	2,700,000.00	55.00
22020708	MEDICAL CONSULTING	13,995,000.00	24,000,000.00	0.00	24,000,000.00	23,031,681.00	968,319.00	95.97
220208	FUEL & LUBRICANTS - GENERAL	0.00	7,920,000.00	0.00	7,920,000.00	4,981,531.46	2,938,468.54	62.90
22020803	PLANT / GENERATOR FUEL COST	0.00	7,920,000.00	0.00	7,920,000.00	4,981,531.46	2,938,468.54	62.90
220210	MISCELLANEOUS EXPENSES GENERAL	8,000,000.00	59,806,148.22	0.00	59,806,148.22	48,755,287.59	11,050,860.63	81.52
22021001	REFRESHMENT & MEALS	1,500,000.00	7,010,200.00	0.00	7,010,200.00	4,217,871.39	2,792,328.61	60.17
22021004	MEDICAL EXPENSES - LOCAL	0.00	18,596,160.00	0.00	18,596,160.00	14,639,444.08	3,956,715.92	78.72
22021007	WELFARE PACKAGES	6,000,000.00	28,699,849.02	0.00	28,699,849.02	27,602,640.12	1,097,208.90	96.18
22021022	SCHOOL EXPENSES	500,000.00	5,499,939.20	0.00	5,499,939.20	2,295,332.00	3,204,607.20	41.73
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANTS COMMUNITIES/NGOs	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 116

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110600100	COLLEGE OF HEALTH SCIENCES TECHNOLOGY, JEGA	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	283,335,292.43	470,892,086.00	20,000,000.00	470,892,086.00	426,348,849.00	44,543,237.00	90.54
21	PERSONNEL COST	266,242,792.43	374,204,486.00	(20,000,000.00)	354,204,486.00	341,347,449.00	12,857,037.00	96.37
2101	SALARY	266,242,792.43	374,204,486.00	(20,000,000.00)	354,204,486.00	341,347,449.00	12,857,037.00	96.37
210101	SALARY AND WAGES	266,242,792.43	374,204,486.00	(20,000,000.00)	354,204,486.00	341,347,449.00	12,857,037.00	96.37
21010101	SALARY	266,242,792.43	374,204,486.00	(20,000,000.00)	354,204,486.00	341,347,449.00	12,857,037.00	96.37
22	OTHER RECURRENT COSTS	17,092,500.00	96,687,600.00	20,000,000.00	116,687,600.00	85,001,400.00	31,686,200.00	72.85
2202	OVERHEAD COST	17,047,500.00	96,687,600.00	20,000,000.00	116,687,600.00	85,001,400.00	31,686,200.00	72.85
220201	TRAVELLING & TRANSPORT- GENERAL	320,000.00	4,500,000.00	0.00	4,500,000.00	4,440,250.00	59,750.00	98.67
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	320,000.00	4,500,000.00	0.00	4,500,000.00	4,440,250.00	59,750.00	98.67
220202	UTILITIES - GENERAL	882,000.00	6,000,000.00	0.00	6,000,000.00	1,697,000.00	4,303,000.00	28.28
22020201	ELECTRICITY CHARGES	882,000.00	6,000,000.00	0.00	6,000,000.00	1,697,000.00	4,303,000.00	28.28
220203	MATERIALS & SUPPLIES - GENERAL	864,500.00	5,000,000.00	0.00	5,000,000.00	3,551,000.00	1,449,000.00	71.02
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	864,500.00	5,000,000.00	0.00	5,000,000.00	3,551,000.00	1,449,000.00	71.02
220204	MAINTENANCE SERVICES - GENERAL	3,032,000.00	23,430,600.00	5,000,000.00	28,430,600.00	16,645,500.00	11,785,100.00	58.55
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	762,500.00	4,500,000.00	0.00	4,500,000.00	3,480,300.00	1,019,700.00	77.34
22020402	MAINTENANCE OF OFFICE FURNITURE	525,700.00	3,500,000.00	0.00	3,500,000.00	3,072,000.00	428,000.00	87.77
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	1,005,000.00	3,000,000.00	0.00	3,000,000.00	2,742,500.00	257,500.00	91.42
22020405	MAINTENANCE OF PLANTS/GENERATORS	738,800.00	12,430,600.00	5,000,000.00	17,430,600.00	7,350,700.00	10,079,900.00	42.17
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	4,000,000.00	0.00	4,000,000.00	1,855,000.00	2,145,000.00	46.38
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	0.00	2,000,000.00	1,855,000.00	145,000.00	92.75
22020708	MEDICAL CONSULTING	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,949,000.00	53,757,000.00	15,000,000.00	68,757,000.00	56,812,650.00	11,944,350.00	82.63
22021001	REFRESHMENT & MEALS	605,000.00	4,000,000.00	0.00	4,000,000.00	2,510,600.00	1,489,400.00	62.77
22021002	HONORARIUM & SITTING ALLOWANCE	6,122,000.00	10,684,000.00	10,000,000.00	20,684,000.00	20,592,000.00	92,000.00	99.56
22021004	MEDICAL EXPENSES- LOCAL	112,000.00	20,223,000.00	0.00	20,223,000.00	11,001,550.00	9,221,450.00	54.40
22021009	SPORTING ACTIVITIES	70,000.00	2,850,000.00	0.00	2,850,000.00	1,837,000.00	1,013,000.00	64.46
22021022	SCHOOL EXPENSES	5,040,000.00	12,000,000.00	5,000,000.00	17,000,000.00	16,978,500.00	21,500.00	99.87
22021032	ACCREDITATION EXPENSES	0.00	4,000,000.00	0.00	4,000,000.00	3,893,000.00	107,000.00	97.33
2204	GRANTS AND CONTRIBUTIONS GENERAL	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANTS COMMUNITIES/NGOs	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 117

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110800100	KEBBI STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (KECHEMA)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**6,000,000.00**	**83,000,000.00**	**0.00**	**83,000,000.00**	**6,000,000.00**	**77,000,000.00**	**7.23**
21	**PERSONNEL COST**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2102	**ALLOWANCES AND SOCAL CONTRIBUTION**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
210202	**SOCIAL CONTRIBUTIONS**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020201	NHIS CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	**OTHER RECURRENT COSTS**	**6,000,000.00**	**83,000,000.00**	**0.00**	**83,000,000.00**	**6,000,000.00**	**77,000,000.00**	**7.23**
2202	**OVERHEAD COST**	**5,680,000.00**	**82,000,000.00**	**0.00**	**82,000,000.00**	**5,880,000.00**	**76,120,000.00**	**7.17**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**1,200,000.00**	**14,000,000.00**	**0.00**	**14,000,000.00**	**1,200,000.00**	**12,800,000.00**	**8.57**
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	14,000,000.00	0.00	14,000,000.00	1,200,000.00	12,800,000.00	8.57
220202	**UTILITIES - GENERAL**	**250,000.00**	**11,000,000.00**	**0.00**	**11,000,000.00**	**360,000.00**	**10,640,000.00**	**3.27**
22020201	ELECTRICITY CHARGES	250,000.00	11,000,000.00	0.00	11,000,000.00	360,000.00	10,640,000.00	3.27
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,060,000.00**	**6,500,000.00**	**0.00**	**6,500,000.00**	**1,200,000.00**	**5,300,000.00**	**18.46**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,060,000.00	6,500,000.00	0.00	6,500,000.00	1,200,000.00	5,300,000.00	18.46
220204	**MAINTENANCE SERVICES - GENERAL**	**1,490,000.00**	**8,000,000.00**	**0.00**	**8,000,000.00**	**1,200,000.00**	**6,800,000.00**	**15.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	720,000.00	2,000,000.00	0.00	2,000,000.00	720,000.00	1,280,000.00	36.00
22020402	MAINTENANCE OF OFFICE FURNITURE	770,000.00	3,000,000.00	**0.00**	3,000,000.00	360,000.00	2,640,000.00	12.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	3,000,000.00	0.00	3,000,000.00	120,000.00	2,880,000.00	4.00
220206	**OTHER SERVICES - GENERAL**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
22020602	OFFICE RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**480,000.00**	**24,400,000.00**	**0.00**	**24,400,000.00**	**840,000.00**	**23,560,000.00**	**3.44**
22020701	FINANCIAL CONSULTING	480,000.00	16,400,000.00	0.00	16,400,000.00	480,000.00	15,920,000.00	2.93
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	8,000,000.00	0.00	8,000,000.00	360,000.00	7,640,000.00	4.50
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,200,000.00**	**18,100,000.00**	**0.00**	**18,100,000.00**	**1,080,000.00**	**17,020,000.00**	**5.97**
22021001	REFRESHMENT & MEALS	360,000.00	4,000,000.00	0.00	4,000,000.00	480,000.00	3,520,000.00	12.00
22021002	HONORARIUM & SITTING ALLOWANCE	440,000.00	2,600,000.00	0.00	2,600,000.00	120,000.00	2,480,000.00	4.62
22021003	PUBLICITY & ADVERTISEMENT	0.00	3,000,000.00	0.00	3,000,000.00	120,000.00	2,880,000.00	4.00
22021006	POSTAGES & COURIER SERVICES	0.00	2,000,000.00	0.00	2,000,000.00	120,000.00	1,880,000.00	6.00
22021024	COMMITTEE & COMMISSION EXPENSES	400,000.00	6,500,000.00	0.00	6,500,000.00	240,000.00	6,260,000.00	3.69
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**320,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**120,000.00**	**880,000.00**	**12.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**320,000.00**	**1,000,000.00**	**0.00**	**1,000,000.00**	**120,000.00**	**880,000.00**	**12.00**
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	320,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00

NOTE 118

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110900100	KEBBI STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (DMCMA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	0.00	39,850,000.00	0.00	39,850,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	39,850,000.00	0.00	39,850,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	37,850,000.00	0.00	37,850,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	7,500,000.00	0.00	7,500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	7,500,000.00	0.00	7,500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	4,500,000.00	0.00	4,500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	4,500,000.00	0.00	4,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	9,000,000.00	0.00	9,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	7,850,000.00	0.00	7,850,000.00	0.00	0.00	0.00
22021003	PUBLICITY AND ADVERTISEMENTS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22021027	PROJECT MONITORING EXPENSES	0.00	5,850,000.00	0.00	5,850,000.00			
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00

NOTE 119

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
053500100100	MINISTRY OF ENVIRONMENT	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**225,315,600.09**	**444,100,000.00**	**-**	**444,100,000.00**	**373,835,725.00**	**70,264,275.00**	**84.18**
21	**PERSONNEL COST**	**179,315,600.09**	**262,500,000.00**	**30,655,374.85**	**293,155,374.85**	**271,825,725.00**	**21,329,649.85**	**92.72**
2101	**SALARY**	**179,315,600.09**	**262,500,000.00**	**30,655,374.85**	**293,155,374.85**	**271,825,725.00**	**21,329,649.85**	**92.72**
210101	**SALARY AND WAGES**	**179,315,600.09**	**262,500,000.00**	**30,655,374.85**	**293,155,374.85**	**271,825,725.00**	**21,329,649.85**	**92.72**
21010101	SALARY	179,315,600.09	262,500,000.00	30,655,374.85	293,155,374.85	271,825,725.00	21,329,649.85	92.72
22	**OTHER RECURRENT COSTS**	**46,000,000.00**	**181,600,000.00**	**(30,655,374.85)**	**150,944,625.15**	**102,010,000.00**	**48,934,625.15**	**67.58**
2202	**OVERHEAD COST**	**46,000,000.00**	**178,000,000.00**	**(28,000,000.00)**	**150,000,000.00**	**102,010,000.00**	**47,990,000.00**	**68.01**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**11,860,000.00**	**12,000,000.00**	**0.00**	**12,000,000.00**	**9,000,000.00**	**3,000,000.00**	**75.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,860,000.00	12,000,000.00	0.00	12,000,000.00	9,000,000.00	3,000,000.00	75.00
220202	**UTILITIES - GENERAL**	**2,010,000.00**	**12,000,000.00**	**0.00**	**12,000,000.00**	**4,090,000.00**	**7,910,000.00**	**34.08**
22020201	ELECTRICITY CHARGES	2,010,000.00	12,000,000.00	0.00	12,000,000.00	4,090,000.00	7,910,000.00	34.08
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,005,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**8,870,000.00**	**6,130,000.00**	**59.13**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	6,005,000.00	15,000,000.00	0.00	15,000,000.00	8,870,000.00	6,130,000.00	59.13
220204	**MAINTENANCE SERVICES - GENERAL**	**15,655,000.00**	**54,000,000.00**	**(20,000,000.00)**	**34,000,000.00**	**19,070,000.00**	**14,930,000.00**	**56.09**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	9,385,000.00	15,000,000.00	0.00	15,000,000.00	10,070,000.00	4,930,000.00	67.13
22020402	MAINTENANCE OF OFFICE FURNITURE	6,270,000.00	15,000,000.00	0.00	15,000,000.00	9,000,000.00	6,000,000.00	60.00
22020406	OTHER MAINTENANCE SERVICES	0.00	24,000,000.00	(20,000,000.00)	4,000,000.00	0.00	4,000,000.00	0.00
220205	**TRAINING - GENERAL**	**4,540,000.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**6,980,000.00**	**8,020,000.00**	**46.53**
22020501	LOCAL TRAINING	4,540,000.00	15,000,000.00	0.00	15,000,000.00	6,980,000.00	8,020,000.00	46.53
220206	**OTHER SERVICES - GENERAL**	**0.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**54,000,000.00**	**6,000,000.00**	**90.00**
22020605	CLEANING & FUMIGATION SERVICES	0.00	60,000,000.00	0.00	60,000,000.00	54,000,000.00	6,000,000.00	90.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,930,000.00**	**10,000,000.00**	**(8,000,000.00)**	**2,000,000.00**	**0.00**	**2,000,000.00**	**0.00**
22021007	WELFARE PACKAGES	5,930,000.00	10,000,000.00	(8,000,000.00)	2,000,000.00	0.00	2,000,000.00	0.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**3,600,000.00**	**(2,655,374.85)**	**944,625.15**	**0.00**	**944,625.15**	**0.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**3,600,000.00**	**(2,655,374.85)**	**944,625.15**	**0.00**	**944,625.15**	**0.00**
22040109	GRANT TO COMMUNITIES/NGOs	0.00	3,600,000.00	(2,655,374.85)	944,625.15	0.00	944,625.15	0.00

NOTE 120

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
053501600100	KEBBI ENVIRONMENTAL PROTECTION AGENCY (KESEPA)	₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURES**	**14,069,596.08**	**25,782,710.07**	**0.00**	**25,782,710.07**	**25,782,710.07**	**0.00**	**100.00**
21	**PERSONNEL COST**	**11,669,596.08**	**19,932,710.07**	**0.00**	**19,932,710.07**	**19,932,710.07**	**0.00**	**100.00**
2101	**SALARY**	**11,669,596.08**	**19,932,710.07**	**0.00**	**19,932,710.07**	**19,932,710.07**	**0.00**	**100.00**
210101	**SALARY AND WAGES**	**11,669,596.08**	**19,932,710.07**	**0.00**	**19,932,710.07**	**19,932,710.07**	**0.00**	**100.00**
21010101	SALARY	11,669,596.08	19,932,710.07	0.00	19,932,710.07	19,932,710.07	0.00	**100.00**
22	**OTHER RECURRENT COSTS**	**2,400,000.00**	**5,850,000.00**	**0.00**	**5,850,000.00**	**5,850,000.00**	**0.00**	**100.00**
2202	**OVERHEAD COST**	**2,400,000.00**	**5,750,000.00**	**0.00**	**5,750,000.00**	**5,750,000.00**	**0.00**	**100.00**
220201	**TRAVELLING & TRANSPORT- GENERAL**	**400,000.00**	**600,000.00**	**0.00**	**600,000.00**	**600,000.00**	**0.00**	**100.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	**UTILITIES - GENERAL**	**395,000.00**	**700,000.00**	**0.00**	**700,000.00**	**700,000.00**	**0.00**	**100.00**
22020201	ELECTRICITY CHARGES	395,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**380,000.00**	**800,000.00**	**0.00**	**800,000.00**	**800,000.00**	**0.00**	**100.00**
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	380,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,225,000.00**	**2,600,000.00**	**0.00**	**2,600,000.00**	**2,600,000.00**	**0.00**	**100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	470,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	205,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	550,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220205	**TRAINING - GENERAL**	**0.00**	**800,000.00**	**0.00**	**800,000.00**	**800,000.00**	**0.00**	**100.00**
22020501	LOCAL TRAINING	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**0.00**	**250,000.00**	0.00	**250,000.00**	**250000.00**	0.00	**100.00**
22021001	REFRESHMENT & MEALS	0.00	50,000.00	0.00	50,000.00	50000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	200,000.00	0.00	200,000.00	200000.00	0.00	100.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100000.00**	**0.00**	**100.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100000.00**	**0.00**	**100.00**
22040109	GRANT TO COMMUNITIES/NGOs	0.00	100,000.00	0.00	100,000.00	100000.00	0.00	100.00

NOTE 121

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
054400100100	MINISTRY OF HUMANITARIAN AND EMPOWERMENT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	45,000,000.00	273,000,000.00	0.00	73,000,000.00	60,000,000.00	13,000,000.00	82.19
22	OTHER RECURRENT COSTS	45,000,000.00	273,000,000.00	0.00	73,000,000.00	60,000,000.00	13,000,000.00	82.19
2202	OVERHEAD COST	45,000,000.00	173,000,000.00	0.00	73,000,000.00	60,000,000.00	13,000,000.00	82.19
220201	TRAVEL AND TRANSPORT- GENERAL	11,265,000.00	75,000,000.00	0.00	50,000,000.00	49,890,000.00	110,000.00	99.78
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,265,000.00	75,000,000.00	0.00	50,000,000.00	49,890,000.00	110,000.00	99.78
220202	UTILITIES - GENERAL	10,000.00	3,000,000.00	0.00	3,000,000.00	60,000.00	2,940,000.00	2.00
22020201	ELECTRICITY CHARGES	10,000.00	3,000,000.00	0.00	3,000,000.00	60,000.00	2,940,000.00	2.00
220203	MATERIAL & SUPPLIES - GENERAL	3,636,000.00	57,000,000.00	0.00	7,000,000.00	5,300,000.00	1,700,000.00	75.71
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,636,000.00	7,000,000.00	0.00	7,000,000.00	5,300,000.00	1,700,000.00	75.71
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	4,914,000.00	10,000,000.00	0.00	10,000,000.00	4,690,000.00	5,310,000.00	46.90
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	2,864,000.00	5,000,000.00	0.00	5,000,000.00	300,000.00	4,700,000.00	6.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,050,000.00	5,000,000.00	0.00	5,000,000.00	4,390,000.00	610,000.00	87.80
220210	MISCELLANEOUS EXPENSES GENERAL	25,175,000.00	28,000,000.00	0.00	3,000,000.00	60,000.00	2,940,000.00	2.00
22021001	REFRESHMENT & MEALS	4,510,000.00	5,000,000.00	0.00	3,000,000.00	60,000.00	2,940,000.00	2.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,840,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	13,825,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00

200,000,000.00

NOTE 122

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051400200100	SOCIAL SECURITY WELFARE FUND	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	3,600,000.00	203,600,000.00	0.00	203,600,000.00	203,600,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
2202	OVERHEAD COST	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVCES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020703	LEGAL SERVICES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
2204	GRANT AND CONTRIBUTIONS GENERAL	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	0.00	100.00
22040109	GRANT TO COMUNITIES/NGOs	0.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	0.00	100.00

450,000,000.00
203,600,000.00
653,600,000.00

NOTE 123

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051400200100	SCHOOL FOR HANDICAP	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
2202	OVERHEAD COST	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020205	WATER RATE	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22020601	RESIDENTIAL RENT	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	900,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	0.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 124

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
055100100100	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	168,828,405.56	200,003,413.42	9,880,000.00	200,003,413.42	198,783,340.57	1,220,072.85	99.39
21	PERSONNEL COST	54,808,405.56	80,003,413.42	0.00	80,003,413.42	78,783,840.57	1,219,572.85	98.48
2101	SALARY	54,808,405.56	80,003,413.42	0.00	80,003,413.42	78,783,840.57	1,219,572.85	98.48
210101	SALARY AND WAGES	54,808,405.56	80,003,413.42	0.00	80,003,413.42	78,783,840.57	1,219,572.85	98.48
21010101	SALARY	54,808,405.56	80,003,413.42	0.00	80,003,413.42	78,783,840.57	1,219,572.85	98.48
22	OTHER RECURRENT COSTS	114,020,000.00	120,000,000.00	9,880,000.00	120,000,000.00	119,999,500.00	500.00	100.00
2202	OVERHEAD COST	114,020,000.00	115,000,000.00	4,880,000.00	120,000,000.00	119,999,500.00	500.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	4,810,000.00	5,000,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	4,810,000.00	5,000,000.00	(4,880,000.00)	120,000.00	120,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	20,000,000.00		25,000,000.00	25,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	5,000,000.00	25,000,000.00	25,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	54,907,000.00	40,000,000.00	4,880,000.00	44,880,000.00	44,879,500.00	500.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000,000.00	30,000,000.00	0.00	30,000,000.00	29,999,500.00	500.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	24,907,000.00	10,000,000.00	4,880,000.00	14,880,000.00	14,880,000.00	0.00	100.00
220205	TRAINING - GENERAL	4,980,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	4,980,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,303,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,303,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	0.00	10,000,000.00	0.00	10,000,000.00	10000000.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00

NOTE 125

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
055100100200	KEBBI STATE COUNCIL OF CHIEFS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	4,562,762.40	6,021,438.60	0.00	6,021,438.60	4,166,707.96	1,854,730.64	69.20
21	PERSONNEL COST	2,414,292.40	3,621,438.60	0.00	3,621,438.60	1,857,147.96	1,764,290.64	51.28
2101	SALARY	2,414,292.40	3,621,438.60	0.00	3,621,438.60	1,857,147.96	1,764,290.64	51.28
210101	SALARY AND WAGES	2,414,292.40	3,621,438.60	0.00	3,621,438.60	1,857,147.96	1,764,290.64	51.28
21010101	SALARY	2,414,292.40	3,621,438.60	0.00	3,621,438.60	1,857,147.96	1,764,290.64	51.28
22	OTHER RECURRENT COSTS	2,148,470.00	2,400,000.00	0.00	2,400,000.00	2,309,560.00	90,440.00	96.23
2202	OVERHEAD COST	2,148,470.00	2,400,000.00	0.00	2,400,000.00	2,309,560.00	90,440.00	96.23
220201	TRAVELLING & TRANSPORT- GENERAL	864,000.00	900,000.00	0.00	900,000.00	864,000.00	36,000.00	96.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	864,000.00	900,000.00	0.00	900,000.00	864,000.00	36,000.00	96.00
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	444,470.00	500,000.00	0.00	500,000.00	445,560.00	54,440.00	89.11
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	264,470.00	300,000.00	0.00	300,000.00	265,560.00	34,440.00	88.52
22020406	OTHER MAINTENANCE SERVICES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220210	MISCELLANEOUS EXPENSES GENERAL	660,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	100.00
22021001	REFRESHMENT & MEALS	480,000.00	600,000.00	0.00	600,000.00	480,000.00	120,000.00	80.00
22021002	HONORARIUM & SITTING ALLOWANCE	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00

SECTION C

CAPITAL EXPENDITURE BY MDA

Capital expenditure schedules by ministry, department and agency.

49 SHEETS Pages 168–229

NOTE 126
DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PRFORMANCE IN %
			₦	₦	₦	₦	₦	₦	%
	TOTAL CAPITAL EXPENDITURE		**81,059,642,968.33**	**451,994,251,614.74**	**0.00**	**489,370,411,816.28**	**131,554,362,910.65**	**357,816,048,905.63**	**26.88**
010000000000	**ADMINISTRATION SECTOR**		**19,284,400,255.49**	**57,683,998,923.63**	**0.00**	**56,042,724,948.63**	**15,969,007,962.16**	**40,073,716,986.47**	**28.49**
011100000000	**Governor's Office**		**0.00**	**250,000,000.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**	**0.00**
011103300100	State Agency for Conrol of AIDS/HIV	127	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011200000000	**State House of Assembly**		0.00	**1,820,523,975.00**	**0.00**	**723,650,000.00**	**180,890,000.00**	**542,760,000.00**	**25.00**
011200300100	State House of Assembly	128	0.00	1,630,123,975.00	0.00	533,250,000.00	180,890,000.00	352,360,000.00	33.92
011200400100	House of Assebly Service Commission	129	0.00	190,400,000.00	0.00	190,400,000.00	0.00	190,400,000.00	0.00
012300000000	**Ministry of Information and Culture**		**257,373,500.00**	**1,492,000,000.00**	**0.00**	**1,330,000,000.00**	**523,022,110.55**	**806,977,889.45**	**39.32**
012300100100	Ministry of Information and Culture	130	257,373,500.00	1,492,000,000.00	0.00	1,330,000,000.00	523,022,110.55	806,977,889.45	39.32
012400000000	**Ministry of Home Affiars and Internal Security**		**0.00**	**861,000,000.00**	**0.00**	**861,000,000.00**	**0.00**	**861,000,000.00**	**0.00**
012400100100	Ministry of Home Affiars and Internal Security	131	0.00	861,000,000.00	0.00	861,000,000.00	0.00	0.00	0.00
012500000000	**Office of the Head of State Civil Service**		**4,449,999,999.81**	**3,600,000,000.00**	**0.00**	**3,600,000,000.00**	**134,147,073.42**	3,465,852,926.58	3.73
012501300100	General Administration	132	4,449,999,999.81	3,600,000,000.00	0.00	3,600,000,000.00	134,147,073.42	3,465,852,926.58	3.73
014000000000	**Office of the Auditor General**		**0.00**	**129,075,405.13**	**0.00**	**59,075,405.13**	**8,500,000.00**	**50,575,405.13**	**14.39**
014000100100	Office of the Auditor General	133	0.00	109,146,405.13	0.00	39,146,405.13	8,500,000.00	30,646,405.13	21.71
014000200100	Office of the Auditor General for Local Government	134	0.00	19,929,000.00	0.00	19,929,000.00	0.00	19,929,000.00	0.00
014700000000	**Civil Service Commission (CSC)**		**0.00**	**115,000,000.00**	**0.00**	**115,000,000.00**	**0.00**	**0.00**	**0.00**
014700100100	Civil Service Commission (CSC)	135	0.00	115,000,000.00	0.00	115,000,000.00	0.00	0.00	0.00
016100000000	**Office of the Secretary to the State Government**		**13,674,310,585.68**	**37,268,599,543.50**	**0.00**	**37,268,599,543.50**	**12,598,186,146.44**	**24,670,413,397.06**	**33.80**
016100100100	Office of the Secretary to the State Government	136	13,674,310,585.68	37,268,599,543.50	0.00	37,268,599,543.50	12,598,186,146.44	24,670,413,397.06	33.80
016400000000	**Ministry of Special Duties**		**902,716,170.00**	**7,216,800,000.00**	**0.00**	**7,064,400,000.00**	**944,961,834.00**	**6,119,438,166.00**	**13.38**
016400100100	Ministry of Special Duties	137	902,716,170.00	7,216,800,000.00	0.00	7,064,400,000.00	944,961,834.00	6,119,438,166.00	13.38
016500000000	**Ministry of Religious Affiars**		**0.00**	**2,904,000,000.00**	**0.00**	**2,904,000,000.00**	**1,514,581,997.75**	**0.00**	**52.16**
016500100100	Ministry of Religious Affiars	138	0.00	2,904,000,000.00	0.00	2,904,000,000.00	1,514,581,997.75	0.00	52.16
016600000000	**Ministry of Establishment, Training and Pension**		**0.00**	**2,027,000,000.00**	**0.00**	**1,867,000,000.00**	**64,718,800.00**	**1,802,281,200.00**	**3.47**
016600500100	Ministry of Establishment, Training and pension	139	0.00	2,027,000,000.00	0.00	1,867,000,000.00	64,718,800.00	1,802,281,200.00	3.47
020000000000	**ECONOMIC SECTOR**		**46,719,714,432.68**	**260,317,177,183.79**	**0.00**	**254,499,611,360.33**	**82,603,667,474.98**	**171,895,943,885.35**	**32.46**
021500000000	**Ministry of Agriculture**		**17,703,048,250.00**	**101,923,790,321.20**	**0.00**	**101,613,290,321.20**	**16,193,080,000.00**	**85,420,210,321.20**	**3.00**
021500100100	Ministry of Agriculture	140	17,703,048,250.00	101,923,790,321.20	0.00	101,613,290,321.20	16,193,080,000.00	85,420,210,321.20	15.94
022000000000	**Ministry of Finance**		**499,646,396.94**	**4,233,000,000.00**	**0.00**	**4,233,000,000.00**	**1,361,562,559.29**	**2,871,437,440.71**	**32.17**
022000100100	Ministry of Finance H/Q	141	499,646,396.94	4,233,000,000.00	0.00	4,233,000,000.00	1,361,562,559.29	2,871,437,440.71	32.17
022200000000	**Ministry of Commerce and Industry**		**1,134,274,536.00**	**2,695,013,715.00**	**0.00**	**2,665,013,715.00**	**0.00**	**2,665,013,715.00**	**0.00**
022200100100	Ministry of Commerce and Industry H/Q	142	1,134,274,536.00	2,695,013,715.00	0.00	2,665,013,715.00	0.00	2,665,013,715.00	0.00
022800000000	**Ministry of Digital Economy**		**703,404,463.42**	**6,840,000,000.00**	**0.00**	**6,840,000,000.00**	**0.00**	**6,840,000,000.00**	**0.00**
022800100100	Ministry of Digital Economy	143	703,404,463.42	6,840,000,000.00	0.00	6,840,000,000.00	0.00	6,840,000,000.00	0.00
023300000000	**Ministry of Solid Minerals Development and Mining**		**0.00**	**2,353,000,000.00**	**0.00**	**2,353,000,000.00**	**0.00**	**2,353,000,000.00**	**0.00**
023305100100	Ministry of Solid Minerals Development and Mining	144	0.00	2,353,000,000.00	0.00	2,353,000,000.00	0.00	2,353,000,000.00	0.00
023400000000	**Ministry of Works and Transport**		**21,176,006,434.32**	**59,130,000,000.00**	**0.00**	**59,130,000,000.00**	**49,904,278,662.59**	**9,225,721,337.41**	**84.40**
023400100100	Ministry of Works and Transport	145	21,176,006,434.32	59,130,000,000.00	0.00	59,130,000,000.00	49,904,278,662.59	9,225,721,337.41	84.40
022900000000	**Ministry of Transport and Renewable Energy (Hqt)**		**0.00**	**4,978,582,532.00**	**0.00**	**4,198,582,532.00**	**0.00**	**4,198,582,532.00**	**0.00**
022900100100	Ministry of Transport and Renewable Energy (Hqt)	146	0.00	2,778,582,532.00	0.00	1,998,582,532.00	0.00	1,998,582,532.00	0.00
022910500100	Sir Ahmadu Bello International Airport	147	0.00	2,200,000,000.00	0.00	2,200,000,000.00	0.00	2,200,000,000.00	0.00
023800000000	**Ministry of Budget & Economic Planning**		**39,160,000.00**	**22,557,347,197.07**	**0.00**	**18,012,140,777.49**	**3,640,780,000.00**	**14,371,360,777.49**	**20.21**
023800100100	Ministry of Budget & Economic Planning H/Q	148	39,160,000.00	22,557,347,197.07	0.00	18,012,140,777.49	3,640,780,000.00	14,371,360,777.49	20.21
025200000000	**Ministry of Water Resources and Rural Development**		**268,340,764.13**	**8,135,583,624.00**	**0.00**	**8,135,583,624.00**	**1,072,966,988.70**	**7,062,616,635.30**	**13.19**
025200100100	Ministry of Water Resources and Rural Development	149	268,340,764.13	8,135,583,624.00	0.00	8,135,583,624.00	1,072,966,988.70	7,062,616,635.30	13.19
025300000000	**Ministry of Lands and Housing**		**1,146,151,799.79**	**22,906,974,234.52**	**0.00**	**22,758,114,830.64**	**2,961,381,000.00**	**19,796,733,830.64**	**13.01**

025300100100	Ministry of Lands and Housing	150	1,146,151,799.79	22,906,974,234.52	0.00	22,758,114,830.64	2,961,381,000.00	19,796,733,830.64	13.01
025400000000	**Ministry of Rural and Community Development**		**628,847,500.88**	**2,764,700,000.00**	**0.00**	**2,764,700,000.00**	**0.00**	**2,764,700,000.00**	**0.00**
025400100100	Ministry of Rural and Community Development	151	628,847,500.88	23,500,000.00	0.00	23,500,000.00	0.00	23,500,000.00	0.00
025410300100	Rural Electrification Board (REB)	152	0.00	2,741,200,000.00	0.00	2,741,200,000.00	0.00	2,741,200,000.00	0.00
026200000000	**Ministry of Animal Health Husbandry and Fisheries**		**719,807,814.82**	**11,725,000,000.00**	0.00	**11,725,000,000.00**	**4,818,043,017.49**	**6,906,956,982.51**	**41.09**
026200100100	Ministry of Animal Health Husbandry and Fisheries	153	719,807,814.82	11,725,000,000.00	0.00	11,725,000,000.00	4,818,043,017.49	6,906,956,982.51	41.09
026900000000	**Ministry of Physical Planning and urban Development**		**2,701,026,472.38**	**10,074,185,560.00**	**0.00**	**10,071,185,560.00**	**2,651,575,246.91**	**7,419,610,313.09**	**0.00**
026900100100	Ministry of Physical Planning and urban Development	154	2,701,026,472.38	10,074,185,560.00	0.00	10,071,185,560.00	2,651,575,246.91	7,419,610,313.09	0.00
030000000000	**LAW AND JUSTICE SECTOR**		**660,754,451.91**	**15,032,086,666.40**	**0.00**	**14,352,086,666.40**	**4,202,727,866.75**	**10,149,358,799.65**	**29.28**
031800000000	**Judiciary**		**590,754,451.91**	**3,280,086,666.40**	**0.00**	**2,600,086,666.40**	**678,162,366.75**	**1,921,924,299.65**	**26.08**
031801100100	Judicaial Service Commission	155	0.00	400,000,000.00	0.00	200,000,000.00	189,498,570.50	10,501,429.50	94.75
031805100100	High Courts	156	457,754,451.91	1,234,861,160.00	0.00	854,861,160.00	488,663,796.25	366,197,363.75	57.16
031805300100	Sharia Courts	157	133,000,000.00	1,645,225,506.40	0.00	1,545,225,506.40	0.00	1,545,225,506.40	0.00
032600000000	**Ministry of Justice**		**70,000,000.00**	**11,752,000,000.00**	**0.00**	**11,752,000,000.00**	**3,524,565,500.00**	**8,227,434,500.00**	**29.99**
032600100100	Ministry of Justice	158	70,000,000.00	11,752,000,000.00	0.00	11,752,000,000.00	3,524,565,500.00	8,227,434,500.00	29.99
050000000000	**SOCIAL DEVELOPMENT SECTOR**		**14,394,773,828.25**	**118,960,988,840.92**	0.00	**164,475,988,840.92**	**28,778,959,606.76**	**135,697,029,234.16**	**17.50**
051300000000	**Ministry of Youth and Social Development**		**963,525,000.00**	**2,440,000,000.00**	0.00	**2,570,000,000.00**	**1,547,138,630.00**	**1,022,861,370.00**	**60.20**
051300100100	Ministry of Youth and Social Development	159	963,525,000.00	2,440,000,000.00	0.00	2,570,000,000.00	1,547,138,630.00	1,022,861,370.00	60.20
051400000000	**Ministry of Women Affiars & Social Development**		**1,813,000,000.00**	**5,450,000,000.00**	**0.00**	**5,410,000,000.00**	**1,097,111,455.10**	**4,312,888,544.90**	**20.28**
051400100100	Ministry of Women Affiars & Social Development	160	1,813,000,000.00	5,450,000,000.00	0.00	5,410,000,000.00	1,097,111,455.10	4,312,888,544.90	20.28
051700000000	**Ministry for Basic and Secondary Education**		**7,615,550,841.44**	**27,995,445,960.30**	**0.00**	**27,500,445,960.30**	**13,899,468,374.17**	**13,600,977,586.13**	**50.54**
051700100100	Ministry for Basic and Secondary Education	161	2,620,678,494.68	20,429,435,627.20	0.00	19,934,435,627.20	9,511,374,650.76	10,423,060,976.44	47.71
051700300100	Universal Basic Education (UBE)	162	4,994,872,346.76	7,566,010,333.10	0.00	7,566,010,333.10	4,388,093,723.41	3,177,916,609.69	58.00
056300000000	**Ministry of Highier Education**		**0.00**	**10,084,804,646.17**	**0.00**	**10,084,804,646.17**	**2,338,737,421.30**	**7,746,067,224.87**	**23.19**
056300100100	Ministry of Highier Education	163	0.00	4,932,948,085.17	0.00	4,932,948,085.17	2,338,737,421.30	2,594,210,663.87	47.41
056301800100	State Polytechnic, Dakin Gari	164	0.00	1,837,966,701.00	0.00	1,837,966,701.00	0.00	1,837,966,701.00	0.00
056301900100	Adamu Augie College of Education	165	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
056302100100	State University of Science& Technology Aliero	166	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
052100000000	**Ministry of Health**		**1,749,697,986.81**	**38,788,138,690.95**	**0.00**	**84,708,138,690.95**	**7,646,833,006.99**	**77,061,305,683.96**	**9.03**
052100100100	Ministry of Health	167	832,016,453.51	29,094,537,646.33	0.00	33,014,537,646.33	4,751,862,194.12	28,262,675,452.21	14.39
052100300100	Primary Health Care Development Agency (PHC)	168	917,681,533.30	4,777,085,012.00	0.00	46,777,085,012.00	922,867,040.24	45,854,217,971.76	1.97
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	169	580,908,910.00	3,787,222,640.63	0.00	3,787,222,640.63	1,972,103,772.63	1,815,118,868.00	52.07
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	170	0.00	1,129,293,391.99	0.00	1,129,293,391.99	0.00	1,129,293,391.99	0.00
053500000000	**Ministry of Environment**		**2,253,000,000.00**	**28,965,000,000.00**	**0.00**	**28,965,000,000.00**	**0.00**	**28,965,000,000.00**	**0.00**
053500100100	Ministry of Environment	171	2,253,000,000.00	28,965,000,000.00	0.00	28,965,000,000.00	0.00	28,965,000,000.00	0.00
054400000000	**Ministry of Humanitarian and Empowerment**		**1,446,000,000.00**	**4,850,000,000.00**	**0.00**	**4,850,000,000.00**	**2,249,670,719.20**	**2,600,329,280.80**	46.38
054400100100	Ministry of Humanitarian and Empowerment	172	1,446,000,000.00	4,400,000,000.00	0.00	4,400,000,000.00	2,249,670,719.20	2,150,329,280.80	51.13
054400200100	Social Security Welfare Fund (SSWF)	173	0.00	450,000,000.00	0.00	450,000,000.00	0.00	450,000,000.00	
055100000000	**Ministry for Local Government & Chieftancy Affiars**		**0.00**	**387,599,543.50**	**0.00**	**387,599,543.50**	**0.00**	**387,599,543.50**	**0.00**
055100100100	Ministry for Local Government & Chieftancy Affiars	174	0.00	387,599,543.50	0.00	387,599,543.50	0.00	387,599,543.50	0.00

NOTE 127

011103300100 STATE AGENCY FOR CONTROL OF AIDS/HIV

CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**250,000,000.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**250,000,000.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**250,000,000.00**	**0.00**	**250,000,000.00**	**0.00**	**0.00**	**0.00**
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00

NOTE 128

011200300100	STATE HOUSE OF ASSEMBLY							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**5,504,537.25**	**1,630,123,975.00**	**1,216,873,975.00**	**533,250,000.00**	**180,890,000.00**	**352,360,000.00**	**33.92**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**374,123,975.00**	**(105,873,975.00)**	**268,250,000.00**	**180,890,000.00**	**87,360,000.00**	**67.43**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	0.00	**374,123,975.00**	**(105,873,975.00)**	**268,250,000.00**	**180,890,000.00**	**87,360,000.00**	67.43
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS FOR STATE HOUSE OF ASSEMBLY COMPLEX	0.00	116,500,000.00	(111,500,000.00)	5,000,000.00	0.00	5,000,000.00	0.00
23010113	PURCHASE OF 20 NO. LAPTOPS COMPUTER AND ACCESSORIES	0.00	18,250,000.00	0.00	18,250,000.00	0.00	18,250,000.00	0.00
23010141	PROVISION OF FIRE/MOTOR INSURANCE	0.00	5,000,000.00	120,000,000.00	125,000,000.00	110,000,000.00	15,000,000.00	88.00
23010105	PURCHASE OF 2 NO. HILUX FOR HOUSE OF ASSEMBLY	0.00	114,373,975.00	(114,373,975.00)	0.00	0.00	0.00	0.00
23010119	PROVISION OF SOLAR ENERGY SYSTEM AT THE HOUSE OF ASSEMBLY COMPLEX	0.00	120,000,000.00	0.00	120,000,000.00	70,890,000.00	49,110,000.00	59.08
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,158,000,000.00**	**(913,000,000.00)**	**245,000,000.00**	**0.00**	**245,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	0.00	**1,158,000,000.00**	**(913,000,000.00)**	**245,000,000.00**	0.00	**245,000,000.00**	**0.00**
23020101	CONSRUCTION OF 10 NO. OFFICE AND TOILET FOR GENERAL STAFF	0.00	26,000,000.00	(21,000,000.00)	5,000,000.00	0.00	5,000,000.00	0.00
23020101	CONSRUCTION OF NEW OFFICE FOR HONOURABLE SPEAKER, DEPUTY SPEAKER	0.00	65,000,000.00	(65,000,000.00)	0.00	0.00	0.00	0.00
23020102	CONSRUCTION OF 10 N0. HOUSING UNITS AT NEW ASSEMBLY QTRS	0.00	585,000,000.00	(535,000,000.00)	50,000,000.00	0.00	50,000,000.00	0.00
23020105	CONSRUCTION AND DRILLING OF WATER BORE-HOLES AND OVERHEAD TANKS AT HOUSE OF ASSEMBLY COMPLEX	0.00	45,000,000.00	(45,000,000.00)	0.00	0.00	0.00	0.00
23020105	CONSRUCTION AND DRILLING OF NEW WATER BORE-HOLE AND OVERHEAD TANK OFFICE COMPLEX AMD MEMBERS QUARTERS	0.00	26,000,000.00	(24,000,000.00)	2,000,000.00	0.00	2,000,000.00	0.00
23020106	CONSRUCTION OF CLINIC AT HOUSE OF ASSEMBLY COMPLEX	0.00	55,000,000.00	(35,000,000.00)	20,000,000.00	0.00	20,000,000.00	0.00
23020118	CONSRUCTION OF WALL FENCE AND PROVISION OF VERVE WIRE AT THE OFFICE COMPLEX	0.00	26,500,000.00	(26,500,000.00)	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION/PROVISION OF ADDITIONAL CAR PARK, LANDSCAPING IMPROVEMENT OF THE EXISTING DRAINAGES WITHIN THE COMPLEX	0.00	78,000,000.00	(70,000,000.00)	8,000,000.00	0.00	8,000,000.00	0.00
23020119	CONSRUCTION OF RESTAURANT AT HOUSE OF ASSEMBLY OFFICE COMPLEX, BIRNIN KEBBI	0.00	36,500,000.00	(31,500,000.00)	5,000,000.00	0.00	5,000,000.00	0.00
23020119	CONSTRUCTION OF A SPORT CENTRE AND PROVISION OF SPORTING FACILITIES IN THE ASSEMBLY COMPLEX	0.00	65,000,000.00	(60,000,000.00)	5,000,000.00	0.00	5,000,000.00	0.00
23020123	CONSRUCTION/PROVISION OF SOLAR LIGHTNING, SOLAR ENERGY SYSTEM AT CHAMBER AND REHABILITATION OF EXISTING SOLAR LIGHT IN HOUSE OF ASSEMBLY COMPLEX	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**5,504,537.25**	**98,000,000.00**	**(78,000,000.00)**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**5,504,537.25**	**98,000,000.00**	**(78,000,000.00)**	**20,000,000.00**	0.00	**20,000,000.00**	**0.00**
23030121	REHABILITATION/RENOVATION OF WALL FENCE AND INSTALLATION OF SECURITY LINES	5,504,537.25	98,000,000.00	(78,000,000.00)	20,000,000.00	0.00	20,000,000.00	0.00

NOTE 129

011200400100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**190,400,000.00**	**0.00**	**190,400,000.00**	**0.00**	**190,400,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE FOR ASSEMBLY SERVICE COMMISSION OFFICE	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**150,400,000.00**	0.00	**150,400,000.00**	**0.00**	**150,400,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	0.00	**150,400,000.00**	0.00	**150,400,000.00**	0.00	**150,400,000.00**	**0.00**
23020101	CONSRUCTION OF OFFICE FOR THE COMMISSION	0.00	150,400,000.00	0.00	150,400,000.00	0.00	150,400,000.00	0.00

NOTE 130

012300100100	MINISTRY OF INFORMATION & CULTURE							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**257,373,500.00**	**1,492,000,000.00**	**500,000,000.00**	**1,330,000,000.00**	**523,022,110.55**	**806,977,889.45**	**39.32**
2301	**FIXED ASSETS PURCHEASED**	**181,873,500.00**	**393,000,000.00**	**70,000,000.00**	**463,000,000.00**	**162,660,000.00**	**300,340,000.00**	**35.13**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**181,873,500.00**	**393,000,000.00**	**70,000,000.00**	**463,000,000.00**	**162,660,000.00**	**300,340,000.00**	**35.13**
23010114	PURCHASE OF 5 NO. PRINTING MACHINES FOR THE STATE PRINTING PRESS	0.00	100,000,000.00	70,000,000.00	170,000,000.00	162,660,000.00	7,340,000.00	95.68
23010119	PROVISION FOR SOLAR ENERGY	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	
23010125	PURCHASE OF LIBRARY INFORMATION MATERIALS AND EQUIPMENT	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010130	PURCHASE OF 1NO. OF HISTORICAL ARCHIVE EQUIPMENT FOR CULTURAL VILLAGE	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010141	PROVISION OF MEDIA INSURANCE AND INFORMATION EQUIPMENTS	0.00	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
23010142	PURCHASE OF PUBLIC ANNOUNCEMENT EQUIPMENT AND ACCESSORIES	50,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010142	PURCHASE OF EXTERNAL PUBLICITY OF LIVE COVERAGE AND SPECIAL REPORTS GADGETS	32,500,000.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010142	PURCHASE & RENEWAL OF DIGITAL INFORMATION LIBRARY LICENSE	90,173,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PROVISION OF MEDIA INSURANCE AND INFORMATION EQUIPMENTS	9,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**9,500,000.00**	**307,000,000.00**	**80,000,000.00**	**425,000,000.00**	**240,000,000.00**	**185,000,000.00**	**56.47**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	**9,500,000.00**	**307,000,000.00**	**80,000,000.00**	**425,000,000.00**	**240,000,000.00**	**185,000,000.00**	**56.47**
23020101	ESTERBLISHMENT OF FM RADIO STATTIONS IN BK, YAURI & ZURU	0.00	170,000,000.00	80,000,000.00	288,000,000.00	240,000,000.00	48,000,000.00	0.00
23020101	ESTABLISHEMENT OF STRATEGIC INFORMATION UNIT	9,500,000.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
23020101	CONSTRUCTION/FENCING OF KEBBI RADIO STATION	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020111	CONSRUCTION /ESTABLISHMENT OF RESEARCH LIBRARY IN THE HISTORY BUREAU HEADQUARTER	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE	0.00		0.00		0.00	0.00	0.00
23020119	CONSRUCTION OF MINI UNITY CULTURAL ENTERTAINMENT	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**66,000,000.00**	**670,000,000.00**	**350,000,000.00**	**320,000,000.00**	**120,362,110.55**	**199,637,889.45**	**37.61**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**66,000,000.00**	**670,000,000.00**	**350,000,000.00**	**320,000,000.00**	**120,362,110.55**	**199,637,889.45**	**37.61**
23030118	REHABILITATION OF ARISTE CAMP IN ARGUNGU	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION OF KEBBI BROADCASTING COOPERATION (KBC)	30,000,000.00	200,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00
23030121	REHABILITATION OF KEBBI HISTORY BUREAU	16,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION OF STATE TELEVISION SERVICES	20,000,000.00	200,000,000.00	150,000,000.00	50,000,000.00	0.00	0.00	0.00
23030127	REHABILITATION/REPAIRS OF GENERAL OVERHAUL OF GOVERNMENT PRINTING PRESS	0.00	250,000,000.00	100,000,000.00	150,000,000.00	120,362,110.55	29,637,889.45	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**122,000,000.00**	**0.00**	**122,000,000.00**	**0.00**	**122,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	0.00	**122,000,000.00**	**0.00**	**122,000,000.00**	**0.00**	**122,000,000.00**	**0.00**
23050104	PROVISION FOR THE FACILITATION OF ANNUAL AFRICA ARTS AND CRAFTS EXPO	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050104	PROVISION FOR THE PARTICIPATION IN THE ANNUAL CALABAR CARNIVAL	0.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
23050104	PROVISION FOR THE PROMOTION OF STATE FESTIVAL (HUTTUNGO, RIGATA, UHOLA AND RGUNGU FISHING)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050104	PROVISION FOR INTERNATIONAL CULTURAL EXCHANGE	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	
23050104	PROVISION FOR THE PROMOTION NAFEST FESTIVAL	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050104	PROVISION FOR NUTRITIONAL PROMOTION PROGRAMMES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

30,000,000.00
15,000,000.00
3,000,000.00
80,000,000.00
3,000,000.00
5,000,000.00
7,000,000.00
50,000,000.00
50,000,000.00
3,000,000.00
10,000,000.00
10,000,000.00
100,000,000.00
500,000.00
366,500,000.00

NOTE 131

012400100100	MINISTRY OF HOME AFFAIRS AND INTERNAL SECURITY							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**861,000,000.00**	**0.00**	**861,000,000.00**	**0.00**	**861,000,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**525,000,000.00**	**0.00**	**525,000,000.00**	**0.00**	**525,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**525,000,000.00**	**0.00**	**525,000,000.00**	**0.00**	**525,000,000.00**	**0.00**
23010123	PURCHASE OF UNIFORM, BOOTS & SHULDER RANK TO FIRE SERVICE	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010123	PURCHASE OF 2 NO. FIRE FIGHTING VEHICLE	0.00	485,000,000.00	0.00	485,000,000.00	0.00	485,000,000.00	0.00
23010123	PURCHASE OF PRO ACTIVE FOAM CHEMICAL		20,000,000.00		20,000,000.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**221,000,000.00**	**0.00**	**221,000,000.00**	**0.00**	**221,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	0.00	**221,000,000.00**	**0.00**	**221,000,000.00**	**0.00**	**221,000,000.00**	**0.00**
23020101	CONSTRUCTION OF 4 NO. FIRE SERVICES STATION (ARGUNGU, YAURI,ZURU AND BIRNIN KEBBI	0.00	221,000,000.00	0.00	221,000,000.00	0.00	221,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	0.00	**50,000,000.00**	**0.00**	**50,000,000.00**	0.00	**50,000,000.00**	**0.00**
23030109	REHABILITATION OF 2 NO. FIRE STATIONS	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**65,000,000.00**	**0.00**	**65,000,000.00**	**0.00**	**65,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	0.00	**65,000,000.00**	**0.00**	**65,000,000.00**	**0.00**	**65,000,000.00**	**0.00**
23050101	PURCHASE/ACQUISITION OF LAND - CAPACITY BUILDING ON PEACE & CONFLICT RESOLUTION ACROSS THE STATE	0.00	65,000,000.00	0.00	65,000,000.00	0.00	65,000,000.00	0.00

NOTE 132

012501300100	GENERAL ADMINISTRATIVE							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
			₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**4,449,999,999.81**	**3,600,000,000.00**	**300,000,000.00**	**3,600,000,000.00**	**134,147,073.42**	**3,465,852,926.58**	**3.73**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**0.00**	**300,000,000.00**	**300,000,000.00**	**127,550,805.00**	**172,449,195.00**	**42.52**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	0.00	0.00	**300,000,000.00**	**300,000,000.00**	**127,550,805.00**	**172,449,195.00**	**42.52**
23010112	PURCHASE OF FURNITURE AND FITTINGS - Purchase of complete set of Office Furniture for HOS and 20 Perm Sec.	0.00	0.00	300,000,000.00	300,000,000.00	127,550,805.00	**172,449,195.00**	42.52
2302	**CONSTRUCTION / PROVISION**	**4,449,999,999.81**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	0.00
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	**4,449,999,999.81**	**200,000,000.00**	0.00	**200,000,000.00**	0.00	**200,000,000.00**	0.00
23020106	CONSRUCTION / PROVISION OF HOSPITALS/ HEALTH CENTRES - Construction of Staff Clinic in the new Secretariate	0.00	140,000,000.00	0.00	140,000,000.00	0.00	140,000,000.00	0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS - Construction of fire service office in the new secretariate.	4,449,999,999.81	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**2,800,000,000.00**	**(200,000,000.00)**	**2,600,000,000.00**	**6,596,268.42**	**2,593,403,731.58**	0.25
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	0.00	**2,800,000,000.00**	**(200,000,000.00)**	**2,600,000,000.00**	6,596,268.42	**2,593,403,731.58**	0.25
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDING -State Liaison Offices at Abuja, Lagos, Kaduna and Sokoto	0.00	2,800,000,000.00	(200,000,000.00)	2,600,000,000.00	6,596,268.42	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**600,000,000.00**	**(100,000,000.00)**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	0.00	**600,000,000.00**	**(100,000,000.00)**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**
23050102	COMPUTER SOFTWARE ACQUISITION - Digitization of Kebbi State Civil Service	0.00	600,000,000.00	(100,000,000.00)	500,000,000.00	0.00	500,000,000.00	0.00

NOTE 133

014000100100	OFFICE OF THE STATE AUDITOR GENERAL							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**109,146,405.13**	**(70,000,000.00)**	**39,146,405.13**	**8,500,000.00**	**30,646,405.13**	**21.71**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**9,929,000.00**	**0.00**	**9,929,000.00**	**8,500,000.00**	**1,429,000.00**	**85.61**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	0.00	**9,929,000.00**	**0.00**	**9,929,000.00**	**8,500,000.00**	**1,429,000.00**	**85.61**
23010112	PURCHASE OF FURNITURE AND FITTINGS - Office Tables, Chair, 3 Seater, 2 Seater and 1 Seater (2)	0.00	9,929,000.00	0.00	9,929,000.00	8,500,000.00	**1,429,000.00**	85.61
2302	**CONSTRUCTION / PROVISION**	**0.00**	**89,217,405.13**	**(70,000,000.00)**	**19,217,405.13**	**0.00**	**19,217,405.13**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	0.00	**89,217,405.13**	**(70,000,000.00)**	**19,217,405.13**	0.00	**19,217,405.13**	**0.00**
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS - Additional Blocks	0.00	89,217,405.13	(70,000,000.00)	19,217,405.13	0.00	**19,217,405.13**	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**0.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**
23030121	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING- Office Headquarters	0.00	10,000,000.00	0.00	10,000,000.00	0.00	**10,000,000.00**	0.00

NOTE 134

014000100100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**19,929,000.00**	**0.00**	**19,929,000.00**	**0.00**	**19,929,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**9,929,000.00**	**0.00**	**9,929,000.00**	**0.00**	**9,929,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**9,929,000.00**	**0.00**	**9,929,000.00**	0.00	9,929,000.00	**0.00**
23010112	PURCHASE OF FURNITURE AND FITTINGS - Office of the Auditor General for Local Government	0.00	9,929,000.00	0.00	9,929,000.00	0.00	9,929,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	**0.00**	10,000,000.00	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**0.00**	**10,000,000.00**	**0.00**	**10,000,000.00**	0.00	10,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING - Office Headquarters	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

NOTE 135

014700100100	CIVIL SERVICE COMMISSION							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**115,000,000.00**	**0.00**	**115,000,000.00**	**0.00**	**115,000,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**65,000,000.00**	**0.00**	**65,000,000.00**	**0.00**	**65,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**65,000,000.00**	**0.00**	**65,000,000.00**	0.00	65,000,000.00	**0.00**
23010112	PURCHASE OF FURNITURE AND FITTINGS - 10 Sets of Office Furniture	0.00	65,000,000.00	0.00	65,000,000.00	0.00	65,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**0.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	0.00	50,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING - Renovation of Civil Service Commission Complex	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00

NOTE 136

016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**14,233,897,721.69**	**37,268,599,543.50**	**0.00**	**37,268,599,543.50**	**12,598,186,146.44**	**24,670,413,397.06**	**33.80**
2301	**FIXED ASSETS PURCHEASED**	**3,874,328,008.37**	**23,068,599,543.50**	**0.00**	**23,068,599,543.50**	**2,399,905,628.79**	**20,668,693,914.71**	**10.40**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**3,874,328,008.37**	**23,068,599,543.50**	**0.00**	**23,068,599,543.50**	**2,399,905,628.79**	**20,668,693,914.71**	**10.40**
23010105	PURCHASED OF MOTOR VEHICLES - Government Vehicles for various MDA CEO	3,489,325,496.51	2,000,000,000.00	0.00	2,000,000,000.00	1,984,569,045.92	15,430,954.08	0.00
23010105	PURCHASED OF MOTOR VEHICLES - 2 No. of Staff Car and Convoy Vehicles	296,046,273.34	250,000,000.00	0.00	250,000,000.00	232,364,321.23	17,635,678.77	0.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTING - 30 Sets of Office Furniture	88,956,238.52	200,000,000.00	0.00	200,000,000.00	182,972,261.64	17,027,738.36	91.49
23010128	PURCHASE OF SECURITY AND TRAINING EQUIPMENTS ACROSS THE STATE - Motor Vehicles, Motorcycles, Tactical gears and capacity building for local securities agencies	0.00	20,618,599,543.50	0.00	20,618,599,543.50	0.00	20,618,599,543.50	0.00
2302	**CONSTRUCTION / PROVISION**	**1,664,669,620.53**	**1,200,000,000.00**	**0.00**	**1,200,000,000.00**	**1,187,494,429.87**	**12,505,570.13**	**98.96**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	**1,664,669,620.53**	**1,200,000,000.00**	**0.00**	**1,200,000,000.00**	**1,187,494,429.87**	**12,505,570.13**	**98.96**
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS (DEPUTY GOVERNORS OFFICE)	479,603,990.67	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSRUCTION / PROVISION OF PUBLIC SCHOOLS - Mosque and Islammiya Schools across the State.	1,185,065,629.86	1,200,000,000.00	0.00	1,200,000,000.00	1,187,494,429.87	12,505,570.13	98.96
2303	**REHABILITATION / REPAIRS**	**2,358,025,966.03**	**700,000,000.00**	**0.00**	**700,000,000.00**	**669,981,341.20**	**30,018,658.80**	**95.71**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**2,358,025,966.03**	**700,000,000.00**	**0.00**	**700,000,000.00**	**669,981,341.20**	**30,018,658.80**	**95.71**
23030101	REHABILITATION OF STAFF QUARTERS ACROSS THE STATE	145,099,918.71	200,000,000.00	0.00	200,000,000.00	183,285,341.20	16,714,658.80	91.64
23030121	REHABILITATION OF PILGRIMS CAMP AT BIRNIN KEBBI	589,567,123.47	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS (LIASON OFFICE ABUJA,KADUNA,SOKOTO AND LAGOS)	1,528,358,923.85	500,000,000.00	0.00	500,000,000.00	486,696,000.00	13,304,000.00	97.34
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS (GOVERNMENT HOUSE)	95,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**6,336,874,126.76**	**12,300,000,000.00**	**0.00**	**12,300,000,000.00**	**8,340,804,746.58**	**3,959,195,253.42**	**67.81**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**6,336,874,126.76**	**12,300,000,000.00**	**0.00**	**12,300,000,000.00**	**8,340,804,746.58**	**3,959,195,253.42**	**67.81**
23050101	RESEARCH AND DEVELOPMENT - Provision of Capacity Building and Retreat for Executive Council Members	0.00	100,000,000.00	0.00	100,000,000.00	83,000,000.00	0.00	0.00
23050103	MONITORING AND EVALUATION OF ELECTIONS - Local Governments /National Elections	1,275,062,328.26	100,000,000.00	0.00	100,000,000.00	32,150,000.00	67,850,000.00	32.15
23050108	GRANTS TO CHRISTAIN PWA	47,697,748.87	100,000,000.00	0.00	100,000,000.00	50,000,000.00	50,000,000.00	50.00
23050108	GRANT TO PILGRIMS BOARD - Provision for Grant to Pilgrims Board	4,786,529,425.48	9,000,000,000.00	0.00	9,000,000,000.00	8,175,654,746.58	824,345,253.42	90.84
23050108	INTERVETION FOR STATE AGENCY FOR CONTROL OF AIDS (KB SACA)	99,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL INTERVENTION FOR PEOPLE EMPOWERMENT PROGRAMMEE	49,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION (PURCHASE OF RELIEF MATERIALS TO SEMA)	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00
23050108	SPECIAL INTERVETION ON REAL SECTOR FUNDS (SUPPORT FACILITY)	79,584,624.15	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 137

016400100100	MINISTRY FOR SPECIAL DUTIES							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	902,716,170.00	7,216,800,000.00	(152,400,000.00)	7,064,400,000.00	944,961,834.00	6,119,438,166.00	13.38
23	CAPITAL EXPENDITURE	902,716,170.00	7,216,800,000.00	(152,400,000.00)	7,064,400,000.00	944,961,834.00	6,119,438,166.00	13.38
2301	FIXED ASSETS PURCHEASED	902,716,170.00	4,029,800,000.00	(152,400,000.00)	3,877,400,000.00	0.00	3,877,400,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	902,716,170.00	4,029,800,000.00	(152,400,000.00)	3,877,400,000.00	0.00	3,877,400,000.00	0.00
23010104	PURCHASE OF 500 UNITS OF MOTORCYCLES (SPECIAL INTERVENTION)	150,000,000.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010104	PURCHASE OF 200 UNITS OF TRICYCLES (Special Intervention)	0.00	780,000,000.00	0.00	780,000,000.00	0.00	780,000,000.00	0.00
23010104	PURCHASE OF 100 No. OF MOTORCYCLES - Tricycles, Crouches for people with Disability (Special Intervention)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS (PROVISION OF SPECIAL PROJECT AND PROGRAMME)	481,156,170.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PROVISION OF SPECIAL INTERVENTIONS (GRANTS)	271,560,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF 2000 UNITS OFGRINDING MACHINES (SPECIAL INTERVENTION)	0.00	384,200,000.00	0.00	384,200,000.00	0.00	384,200,000.00	0.00
23010129	PURCHASE OF 1000 UNITS OF FRIDGES AND 1000 FREEZERS (SPECIAL INTERVENTION)	0.00	1,359,600,000.00	(152,400,000.00)	1,207,200,000.00	0.00	1,207,200,000.00	0.00
23010129	PURCHASE OF 1200 UNITS OF SEWING MACHINES (SPECIAL INTERVENTION)	0.00	506,000,000.00	0.00	506,000,000.00	0.00	506,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	125,000,000.00	0.00	125,000,000.00	0.00	125,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	125,000,000.00	0.00	125,000,000.00	0.00	125,000,000.00	0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS - Rehabilitation Centres	0.00	125,000,000.00	0.00	125,000,000.00	0.00	125,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	3,062,000,000.00	0.00	3,062,000,000.00	944,961,834.00	2,117,038,166.00	30.86
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	3,062,000,000.00	0.00	3,062,000,000.00	944,961,834.00	2,117,038,166.00	30.86
23050101	RESEARCH AND DEVELOPMENT - Provision of Capacity Building for 5 no. Women and Youth on skill acquisition (Special Programme)	0.00	112,000,000.00	0.00	112,000,000.00	0.00	112,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for the implementation of New Partnership for Africa's Development (NEPAD)	0.00	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00	0.00
23050108	SPECIAL GRANT INTERVENTION - Provision of Special Projects and Programmes to economically active Women and Youth across the State	0.00	600,000,000.00	0.00	600,000,000.00	154,961,834.00	445,038,166.00	25.83
23050108	SPECIAL GRANT INTERVENTION - Provision of Special Interventions (Grants to 1000 No. Less Previlage and vulnerables)	0.00	1,200,000,000.00	0.00	1,200,000,000.00	790,000,000.00	410,000,000.00	65.83
23050108	SPECIAL GRANT AND INTERVENTION - Provision of Seeds Capital for 2000 Women on Skill Acquisition Programme	0.00	800,000,000.00	0.00	800,000,000.00	0.00	800,000,000.00	0.00

NOTE 138

016400100100	MINISTRY OF RELIGIOUS AFFIARS							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	0.00	2,904,000,000.00	0.00	2,904,000,000.00	1,514,581,997.75	1,389,418,002.25	52.16
23	CAPITAL EXPENDITURE	0.00	2,904,000,000.00	0.00	2,904,000,000.00	1,514,581,997.75	1,389,418,002.25	52.16
2301	FIXED ASSETS PURCHEASED	0.00	154,000,000.00	0.00	154,000,000.00	0.00	154,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	154,000,000.00	0.00	154,000,000.00	0.00	154,000,000.00	0.00
23010104	PURCHASE OF MOTOR CYCLE - Purchase of 70 no. Motor Cycles to be distributed across the State.	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23010114	PURCHASE OF COMPUTER AND PRINTER - Purchase of 5nos. Of Computer and Accessories	0.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
23010119	PURSHASE OF POWER GENERATING SET - Purchase of Office Inverter	0.00	17,000,000.00	0.00	17,000,000.00	0.00	17,000,000.00	0.00
23010120	PURSHASE OF CANTEEN/KITCHEN EQUIPMENT - Purchase of 2000 nos. of Scales and Measurement	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	950,000,000.00	0.00	950,000,000.00	153,232,177.75	796,767,822.25	16.13
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	950,000,000.00	0.00	950,000,000.00	153,232,177.75	796,767,822.25	16.13
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS- Construction of HISBA Offices in 5 Local Government	0.00	450,000,000.00	0.00	450,000,000.00	0.00	450,000,000.00	0.00
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS - Construction of Islamic Schools across the State	0.00	150,000,000.00	0.00	150,000,000.00	138,232,177.75	11,767,822.25	92.15
23020129	CONSRUCTION OF MOSQUES - Construction of Mosques across the state	0.00	350,000,000.00	0.00	350,000,000.00	15,000,000.00	335,000,000.00	4.29
2303	CONSTRUCTION / PROVISION	0.00	1,200,000,000.00	0.00	1,200,000,000.00	861,349,820.00	338,650,180.00	71.78
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	1,200,000,000.00	0.00	1,200,000,000.00	861,349,820.00	338,650,180.00	71.78
23030129	REHABILITATION /REPAIRS OF MOSQUES - Rehabilitation of Central Mosques across the state	0.00	1,200,000,000.00	0.00	1,200,000,000.00	861,349,820.00	338,650,180.00	71.78
2305	OTHER CAPITAL PROJECTS	0.00	600,000,000.00	0.00	600,000,000.00	500,000,000.00	100,000,000.00	83.33
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	600,000,000.00	0.00	600,000,000.00	500,000,000.00	100,000,000.00	83.33
23050104	ANNIVERSARIES/CELEBRATIONS - Provision of Kebbi State Mass Wedding Scheme (500 couples)	0.00	500,000,000.00	0.00	500,000,000.00	500,000,000.00	0.00	100.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision of SWSF Zakat and Sadakat across the State.	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

NOTE 139

016400100100	MINISTRY OF ESTABLISHMENT, TRAINING & PENSION							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
2	**EXPENDITURE**	**0.00**	**2,027,000,000.00**	**0.00**	**1,867,000,000.00**	**64,718,800.00**	**1,802,281,200.00**	**3.47**
23	**CAPITAL EXPENDITURE**	**0.00**	**2,027,000,000.00**	**0.00**	**1,867,000,000.00**	**64,718,800.00**	**1,802,281,200.00**	**3.47**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**	**15,000,000.00**	**0.00**
23010105	PURCHASED OF 2 NO. MOTOR VEHICLES (HILUX)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF OFFICE EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURSHASE OF OFFICE INVERTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT - Purchase of Reference Books and Services forms General	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010142	PURCHASE OF INTERNET FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	**CONSTRUCTION / PROVISION**	**0.00**	**1,000,000,000.00**	**0.00**	**1,000,000,000.00**	**0.00**	**1,000,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**0.00**	**1,000,000,000.00**	**0.00**	**1,000,000,000.00**	0.00	**1,000,000,000.00**	**0.00**
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS - Rehabilitation of old Secretariat (Phase 1)	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**1,012,000,000.00**	**0.00**	**852,000,000.00**	**64,718,800.00**	**787,281,200.00**	**7.60**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**1,012,000,000.00**	**0.00**	**852,000,000.00**	**64,718,800.00**	**787,281,200.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT - Provision for Joint Public Services Negotiation Council	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for National Council of Establishment	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for Capacity Building Training General (National & International)	0.00	192,000,000.00	0.00	192,000,000.00	64,718,800.00	127,281,200.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Comprehensive facility management of the ultra modern secretariat	0.00	600,000,000.00	(160,000,000.00)	440,000,000.00	0.00	440,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Digitalization of entry system of the New Secretariat	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

NOTE 140

MINISTRY OF AGRICULTURE

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
021500100100		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**17,703,048,250.00**	**101,923,790,321.20**	**0.00**	**101,613,290,321.20**	**16,193,080,000.00**	**85,420,210,321.20**	**15.94**
2301	**FIXED ASSET PURCHASE**	**0.00**	**11,538,000,000.00**	**4,850,000,000.00**	**16,388,000,000.00**	**7,441,080,000.00**	**8,946,920,000.00**	**45.41**
230101	**PURCHASE OF FIXED ASSET - GENERAL**	**0.00**	**11,538,000,000.00**	**4,850,000,000.00**	**16,388,000,000.00**	**7,441,080,000.00**	**8,946,920,000.00**	45.41
23010127	PURCHASE OF AGRICULTURAL EQUIPMENTS - National Programme for Food Security Phase II	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENTS - Purshase of 3000 units of LPG Powered Water Pumps	0.00	1,800,000,000.00	0.00	1,800,000,000.00	750,080,000.00	1,049,920,000.00	41.67
23010127	PURCHASE OF AGRICULTURAL EQUIPMENTS - Purchase of 15 no. HP Hydro flow pump in Argungu Irrigation Scheme	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT - Purchase of Agricultural Equipments and Fertilizer for Statewide Supply to Farmers.	0.00	2,555,000,000.00	4,650,000,000.00	7,205,000,000.00	6,346,000,000.00	859,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT - Purchase of various Agricultural Equipments (Threshers, power tiller, motorised spreayers, sole water pump) under the CAREs Project (P for R) (FADAMA)	0.00	6,600,000,000.00	0.00	6,600,000,000.00	0.00	6,600,000,000.00	0.01
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT - Purchase of productive quality testing equipment protective wears and uniform	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.02
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT - Purchase of Tractors/Implements ffor distribution across the 21 LGAs	0.00	203,000,000.00	200,000,000.00	403,000,000.00	345,000,000.00	58,000,000.00	0.03
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT - Purchase of Agricultural Drones for Pest Control.	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**79,927,063,040.00**	**0.00**	**71,827,063,040.00**	**0.00**	**45,725,862,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**79,927,063,040.00**	**0.00**	**71,827,063,040.00**	**0.00**	**45,725,862,000.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - Construction of Modern Mechanical Workshop in KARDA H/Q, Kalgo	0.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - Establishment of 4 no. Industrial Boreholes in four LGAs including Zuru, Kangiwa, Koko and Shanga (Areas with no water body to facilitate dry season farming)	0.00	200,862,000.00	0.00	200,862,000.00	0.00	200,862,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - Purchase of PMS Powered Water Pump and CNG Conversion Kits	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES - Establishment of Farm Estate in Gwandu Emirate	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES - Establishment of Meterological Stations at Zuru, Argungu, Yauri and Birnin Kebbi	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities.	0.00	51,375,000,000.00	(5,850,000,000.00)	45,525,000,000.00	0.00	45,525,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - Development of crop value chain using SMART agricultural practices under the GEP -8 programme	0.00	1,225,000,000.00	0.00	1,225,000,000.00	0.00	1,225,000,000.00	0.00

23020114	CONSTRUCTION/PROVISION OF ROADS - Construction of Rural Access Roads across the State under RAAMP (Special Intervention Fund)	0.00	16,421,201,040.00	0.00	16,421,201,040.00	0.00	16,421,201,040.00	0.01
23020114	CONSTRUCTION/PROVISION OF ROADS - Construction of Rural Access to farms across the state under the Rural Access Road Agency Programme(RARA)	0.00	10,000,000,000.00	(2,250,000,000.00)	7,750,000,000.00	0.00	7,750,000,000.00	0.02
23020124	CONSTRUCTION OF MARKETS/PARKS - Provision of Food Hygiene Handling Processing stands in markets across the State.	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.03
2303	**REHABILITATION / REPAIRS**	**1,235,625,750.00**	**2,503,727,281.20**	**0.00**	**2,503,727,281.20**	**0.00**	**2,503,727,281.20**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL**	**1,235,625,750.00**	**2,503,727,281.20**	**0.00**	**2,503,727,281.20**	**0.00**	**2,503,727,281.20**	0.00
23030112	REHABILITATION /REPAIRS OF AGRICULTURAL FACILITIES - Provision for the implementation of agricultural Transformation Agenda Phase 1 (ATASP) for the rehabilitation of Agricultural and ancilliary social infrastructure.	0.00	2,303,727,281.20	0.00	2,303,727,281.20	0.00	2,303,727,281.20	0.00
23030112	REHABILITATION /REPAIRS OF AGRICULTURAL FACILITIES - Upgrading of Takalau Rice Mill	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS - Rehabilitation of KARDA Zonal Office in Bunza	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030104	REHABILITATION /REPAIRS - WATER FACILITIES	1,235,625,750.00	0.00	0.00	0.00	0.00	-	0.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**0.00**	**70,000,000.00**	**0.00**	**70,000,000.00**	**0.00**	**70,000,000.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**0.00**	**70,000,000.00**	**0.00**	**70,000,000.00**	**0.00**	**70,000,000.00**	**0.00**
23040101	TREE PLANTING - Establishent of Backyard Garden (State Wide)	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**16,467,422,500.00**	**7,885,000,000.00**	**0.00**	**10,824,500,000.00**	**8,752,000,000.00**	**2,072,500,000.00**	**80.85**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**16,467,422,500.00**	**7,885,000,000.00**	**0.00**	**10,824,500,000.00**	**8,752,000,000.00**	**2,072,500,000.00**	**80.85**
23050101	RESEARCH AND DEVELOPMENT - Capacity building to Women in Agriculture (Support to Women in Agricultural Production)	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23050101	RESAERCH AND DEVELOPMENT - Consultancy of Capacity Building Training of Extension Workers and general farmers profiling data collection	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT -Provision for Research & Development Activities (KARDA)	0.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION - Special Intervention Seed Fund for KASCOM	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050108	IMPLEMENTATION OF CARES (P FOR R) (FADAMA)	7,800,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050109	PROVISION FOR THE PURCHASE OF FERTILIZER FOR STATEWIDE SUPPLY TO FARMERS	3,135,087,500.00	0.00	0.00	0.00	0.00	0.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS - Purchase of surplus garins for Statewide supply to 21 LGAs (Food Security Support)	1,556,400,000.00	1,500,000,000.00	1,000,000,000.00	2,500,000,000.00	2,017,000,000.00	483,000,000.00	80.68
23050109	PROVISION OF AGRICULTURAL INPUTS - Purchase and distribution of certified seeds (Sorghum, Rice & Wheat Production)	50,000,000.00	100,000,000.00	(60,500,000.00)	39,500,000.00	0.00	0.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS - Provision for State Sustainability Programme on IFAD/KBS Community Based Agricultural and Rural Development Project.	0.00	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS - Provision of Agricultural Inputs under Food Security Programme in the State to enhance food production	0.00	5,000,000,000.00	2,000,000,000.00	7,000,000,000.00	6,735,000,000.00	265,000,000.00	96.21
23050109	PROVISION OF AGRICULTURAL INPUTS - State Government intervention and support for Control of Post Havest Loses	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

23050109	PROVISION OF AGRICULTURAL INPUTS - Provision of seedlings and fertilizer for Wheat Production during Dry Season	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS - IFAD Value Chain in the North (VCN) Programme.	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050111	PROVISION FOR FOOD SECURITY PROGRAMME IN THE STATE TO ENABLE FOOD PRODUCTION	3,925,935,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 141

MINISTRY OF FINANCE (HQTR)

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2024	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
022000100100		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	499,646,396.94	4,233,000,000.00	0.00	4,233,000,000.00	1,361,562,559.29	2,871,437,440.71	32.17
2301	FIXED ASSET PURCHASE	82,230,000.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
230101	PURCHASE OF FIXED ASSET - GENERAL	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	82,230,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	INSURANCE OF PUBLIC PROPERTY - Provision for Insurance of Public property	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	273,000,000.00	0.00	273,000,000.00	55,000,000.00	218,000,000.00	20.15
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL	0.00	273,000,000.00	0.00	273,000,000.00	55,000,000.00	218,000,000.00	20.15
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS - Rehabilitation and Expansion of 4 No. existing Sub - Treasuries in Birnin Kebbi, Argungu, Zuru and Yauri	0.00	193,000,000.00	0.00	193,000,000.00	55,000,000.00	138,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS - Rehabilitation of 4 Zonal Revenue Office in Zuru, Yauri, Argungu and Kamba	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	417,416,396.94	3,460,000,000.00	0.00	3,460,000,000.00	1,306,562,559.29	2,153,437,440.71	37.76
230501	ACQUISITION OF NON TANGIBLE ASSETS	417,416,396.94	3,460,000,000.00	0.00	3,460,000,000.00	1,306,562,559.29	2,153,437,440.71	37.76
23050101	RESEARCH AND DEVELOPMENT - Implementation of Tax Identification Number (TIN) Board of Internal Revenue (BIR)	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Trainning /Capacity Building for staff of Ministry of Finance on Global best Financial Practices	0.00	100,000,000.00	0.00	100,000,000.00	80,150,000.00	19,850,000.00	80.15
23050101	RESEARCH AND DEVELOPMENT - Provision of Capacity Buildung Training on IPSAS implementation	0.00	100,000,000.00	0.00	100,000,000.00	87,500,000.00	12,500,000.00	0.00
23050101	RSEARCH AND DEVELOPMENT - Improvement of Revenue Generation	135,527,016.94	1,000,000,000.00	0.00	1,000,000,000.00	590,912,559.29	409,087,440.71	59.09
23050101	RESEARCH AND DEVELOPMENT - Implementation of PFM Reforms Intervention and capacity building programme SFTAS, SIFMIS GIS and SABER	187,000,000.00	800,000,000.00	0.00	800,000,000.00	522,000,000.00	278,000,000.00	65.25
23050102	PURCHASE OF COMPUTER SOFTWARE ACQUISITION - Purchase of Server, Installation and Configuration at the Ministry of Finance H/Q Birnin Kebbi	6,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Provision for automation of TSA Implementation	88,889,380.00	1,000,000,000.00	0.00	1,000,000,000.00	26,000,000.00	974,000,000.00	2.60

NOTE 142

022200100100	MINISTRY OF COMMERCE AND INDUSTRY							
ECONOMIC CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**1,134,274,536.00**	**2,695,013,715.00**	**(30,000,000.00)**	**2,665,013,715.00**	**0.00**	**2,665,013,715.00**	**0.00**
2302	**CONSTRUCTION/PROVITION**	**139,274,536.00**	**254,835,956.00**	**0.00**	**254,835,956.00**	**0.00**	**254,835,956.00**	**0.00**
230201	**CONSTRUCTION/PROVITION OF FIXED ASSETS - GENERAL**	**139,274,536.00**	**254,835,956.00**	**0.00**	**254,835,956.00**	**0.00**	**254,835,956.00**	**0.00**
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES - Construction of Neems processing factory Birnin Kebbi	0.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Provision of Cooperative Consumers Shops	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Provision for Development of Industrial Layout	0.00	93,835,956.00	0.00	93,835,956.00	0.00	93,835,956.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Construction of Trade Corridor Development Financing (Zamfara - Sokoto - Kebbi - Dosso) by NNJC	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/ PARKS - Construction of free Trade Market Zone at Kamba and other Export Processing Zones	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/ PARKS - Construction of Shops at Annual Joint Trade Fair	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020124	CONSTRUCTION OF MARKET PACKS - Construction of Festival village of Yauri and Regatta Festival	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKET PACKS - POVERTY ALLEVIATION GENERAL	99,274,536.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**610,000,000.00**	**0.00**	**610,000,000.00**	**0.00**	**610,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	**0.00**	**610,000,000.00**	**0.00**	**610,000,000.00**	**0.00**	**610,000,000.00**	**0.00**
23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDINGS - Rehabilitation of Catering Rest Houses at Emirate Headquarters of Gwandu, Argungu, Yauri and Zuru	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030118	REHABILITATION/REPAIRS RECRAETIONAL FACILITIES - Rehabilitation of Grand Fishing Hotel Argungu	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23030118	REHABILITATION/REPAIRS RECRAETIONAL FACILITIES - Construction of Festival Village of Yauri and Regatta Festival	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Technology Business Incubator Centre in Birnin Kebbi	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Zonal Offices Zuru and Yauri	0.00	280,000,000.00	0.00	280,000,000.00	0.00	280,000,000.00	0.00
23030129	PURCHASE OF INDUSTRIAL EQUIPMENTS - Purchase of Equipment and measures for Consumer Protection.	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**995,000,000.00**	**1,830,177,759.00**	**(30,000,000.00)**	**1,800,177,759.00**	**0.00**	**1,800,177,759.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**995,000,000.00**	**1,830,177,759.00**	**(30,000,000.00)**	**1,800,177,759.00**	**0.00**	**1,800,177,759.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT - Conduct of pre investment studies, feasibility study, stagging MSME canpaign and general market survey to promote small scale industries	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for the conduct of general market survey - Commercial Promotion	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050104	ANNIVERSARIES / CELEBRATIONS - Provision for Annual International Art & Craft Expo/Anniversary	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

23050104	ANNIVERSARIES / CELEBRATIONS - Provision for sensitaization programme on Expo Development	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATION - Annual Uhola Zuru Emirate Festival/Anniversary	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATION - Annual Hotungo (Fulani) Festival /Anniversary	0.00	50,177,759.00	0.00	50,177,759.00	0.00	50,177,759.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS - Argungu Annual Fishing Festival	15,000,000.00	1,500,000,000.00	(30,000,000.00)	1,470,000,000.00	0.00	1,470,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS - Annual Gwandu Emirate Horse Racing and Cultural Festival	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION- Provision for Cooperative Promotion	830,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23050108	PROVISION FOR IMPLEMENTATION OF CARES (P FOR R) (SMEs Component) Special Intervention Grants	150,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

NOTE 143

022800100100	MINISTRY OF DIGITAL ECONOMY							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**703,404,463.42**	**6,840,000,000.00**	**0.00**	**6,840,000,000.00**	**0.00**	**6,840,000,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**192,000,000.71**	**2,030,000,000.00**	**0.00**	**2,030,000,000.00**	**0.00**	**2,030,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**192,000,000.71**	**2,030,000,000.00**	**0.00**	**2,030,000,000.00**	**0.00**	**2,030,000,000.00**	**0.00**
23010113	PURCHASE OF COMPUTERS - Purchase of Computer Hardware and Accessories for Staff of the Ministry of Digital Economy	12,000,000.71	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS - Purchase of 105 no. Computers & Equipments to enhance registraton of NIN & others	0.00	900,000,000.00	0.00	900,000,000.00	0.00	900,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENTS - Provision for purchase of equipment for public Sector ID Registration Project	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS (Acquisition of ICT Equipment for Data Centre for the State Ministries	180,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010145	PURCHASE OF ICT EQUIPMENTS - Support to existing ICT centres in 21 LGAs	0.00	850,000,000.00	0.00	850,000,000.00	0.00	850,000,000.00	0.00
23010145	PURCHASE OF ICT EQUIPMENTS - Provision of ICT facilities to support Girls Child Education	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**3,050,000,000.00**	**0.00**	**3,050,000,000.00**	**0.00**	**3,050,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	0.00	**3,050,000,000.00**	0.00	**3,050,000,000.00**	0.00	**3,050,000,000.00**	0.00
23020111	CONSTRUCTION/PROVISION OF LIBRARIES - Construction of E-Library in State Capital Birnin Kebbi	0.00	130,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURE - Construction of ICT park in Birnin Kebbi	0.00	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURE - Provision for Internet facilities for interconnection of MDAs	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURE - Provision for E-Learning Programmes for Primary and Secondary Schools	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURE - Acquisition of ICTequipments for Data Centre for State Secretariate	0.00	1,800,000,000.00	0.00	1,800,000,000.00	0.00	1,800,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**511,404,462.71**	**1,760,000,000.00**	**0.00**	**1,760,000,000.00**	**0.00**	**1,760,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**511,404,462.71**	**1,760,000,000.00**	**0.00**	**1,760,000,000.00**	**0.00**	**1,760,000,000.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT - Provision of NITDA Capacity Building Training on Digital Economy for ICT Officers of all MDAs in the state	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Capacity Building of Digital Economy Staff in MDAs	50,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Capacity Building Training to 20 Officer from the Ministry and 30 SMEs on E-Commerce	10,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for capacity building and conference on Digital Communication	30,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Intermediary training for Civil Servants	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23050101	INTERMEDIARY TRAINING FOR CIVIL SERVANT	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Training of Ministry of Digital Economy staff on how to use modern technological gadgets	50,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00

23050101	RESEARCH AND DEVELOPMENT - Provision for the Digital Skills Programmes	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050101	RUGGA FULANI RECREATION AND ICT TRAINING	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Software acquisition and installation at the Ministry of Digital Economy Headquarter	50,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Upgrading of Website and Server Host (Backup Services)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Acquisition of Sub domain software MDAs	48,404,462.71	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Provision for Online database for transport Association & Security of Goods (NARTO) etc	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050102	DIGITAL SKILL PROGRAMMES	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION - Monitoring and Evaluation of Telecom Mast & provision for security	10,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050103	MONITORING AND EVALUATION OF TELECOM MAST & PROVISION FOR SECURITY	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANS AND INTERVENTION (provision for Support to existing ICT Centres in 21 LGAs)	85,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANS AND INTERVENTION (Capacity Building Training on 20 Officers from Ministries & 30 SMEs)	28,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 144

023305100100	MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**2,353,000,000.00**	**0.00**	**2,353,000,000.00**	**0.00**	**2,353,000,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**700,000,000.00**	**0.00**	**700,000,000.00**	**0.00**	**700,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**700,000,000.00**	**0.00**	**700,000,000.00**	**0.00**	700,000,000.00	**0.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT - Mining Equipments 120 Machines	0.00	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23010133	PURCHASE OF SURVEYING EQUIPMENT - Provision for acquisition of equipments for Geophysical Survey of the entire state	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,103,000,000.00**	**0.00**	**1,103,000,000.00**	**0.00**	**1,103,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL**	**0.00**	**1,103,000,000.00**	**0.00**	**1,103,000,000.00**	**0.00**	**1,103,000,000.00**	**0.00**
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Geology Laboratory and Lapidary	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Construction of Solid Minerals Developments & Processing Centres across the state	0.00	1,003,000,000.00	0.00	1,003,000,000.00	0.00	1,003,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**550,000,000.00**	**0.00**	**550,000,000.00**	**0.00**	**550,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**550,000,000.00**	**0.00**	**550,000,000.00**	**0.00**	**550,000,000.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT - Training and Skill Acquisition of 20 Artisanal Miners	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Provision for the acquisition of mining license	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00

NOTE 145

023400100100	MINISTRY OF WORKS AND TRANSPORT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	21,176,006,434.32	59,130,000,000.00	0.00	59,130,000,000.00	49,904,278,662.59	9,225,721,337.41	84.40
2301	FIXED ASSETS PURCHEASED	369,646,199.84	130,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	369,646,199.84	130,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
23010107	PURCHASE OF TRUCKS (Purchase of Fire Trucks in the State)	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23010109	PURCHASE OF SEA PORT BOATS - Procurement of 3 no. of ferries	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23010129	PURSHASE OF INDUSTRIAL EQUIPMENTS - Provision for Road Traffic Operation (VIO) Equipments at th Headquarters	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	369,646,199.84	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION/PROVITION	16,237,299,815.49	10,600,000,000.00	0.00	10,600,000,000.00	3,500,384,068.26	7,099,615,931.74	33.02
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	16,237,299,815.49	10,600,000,000.00	0.00	10,600,000,000.00	3,500,384,068.26	7,099,615,931.74	33.02
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Construction of State Mechanical Workshop	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Establihment of Public Work Agency at the State	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	0.00
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS - Construction of Work School	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23020110	CONSTRUCTION/ PROVISION OF FIRE FIGHTING STATIONS - Purchase of 3 no. of Fire Trucks in the State	0.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS - Construction of bridges across the 3 Senatorial Districts in the State	15,842,145,416.43	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS (Construction of 2 No. pedestrian bridge at Sir Yahaya Memorial Hospital and Kebbi Medical Center Kalgo)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS - Consruction of State/Rural Roads across the 3 Senatorial District	0.00	9,000,000,000.00	0.00	9,000,000,000.00	3,500,384,068.26	5,499,615,931.74	38.89
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE - Construction of 2 no. pedestrian bridges at Sir Yahaya Memorial Hospital and Kebbi Medical Centre Kalgo	395,154,399.06	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS - Construction/Provision of trailler park at Kamba	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
2303	REHABILITATION / REPAIRS	4,083,060,418.99	48,400,000,000.00	0.00	48,400,000,000.00	46,403,894,594.33	1,996,105,405.67	95.88
230301	REHABILITATION / REPAIRSOF FIXED ASSETS- GENERAL	4,083,060,418.99	48,400,000,000.00	0.00	48,400,000,000.00	46,403,894,594.33	1,996,105,405.67	95.88
23030113	REHABILITATION / REPAIRS OF ROADS - Rehabilitation of Roads at 3 Senatorial Districts	3,639,651,599.05	5,000,000,000.00	(1,500,000,000.00)	3,500,000,000.00	3,121,785,000.50	378,214,999.50	89.19
23030113	REHABILITATION / REPAIRS -ROADS - Rehabilitation of Rural Roads (Truck C)across the State,	443,408,819.94	1,500,000,000.00	0.00	1,500,000,000.00	814,356,579.94	685,643,420.06	54.29
23030113	REHABILITATION / REPAIRS -ROADS - Renovation of Federal Roads Koko-Mahuta-Dabai,	0.00	40,000,000,000.00	0.00	40,000,000,000.00	39,567,114,570.13	432,885,429.87	98.92
23030113	REHABILITATION / REPAIRS -ROADS - Renovation of Federal Roads in Malando, Ngaski & Warrah	0.00	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING - Repairs of Zonal Workshops across the state	0.00	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	2,900,638,443.76	99,361,556.24	96.69
2305	SPECIAL GRANTS	486,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	SPECIAL GRANTS AND INTERVENTION	486,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEACH AND DEVELOPMENT (Capacity Building Training on Airline Support Programme for SABIA Staff)	486,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

3,121,785,000.50
2,900,638,443.76
3,500,384,068.26
814,356,579.94
39,567,114,570.13
49,904,278,662.59

NOTE 146

022900100100	MINISTRY OF TRANSPORT AND RENEWABLE ENERGY							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**2,778,582,532.00**	**(780,000,000.00)**	**1,998,582,532.00**	**0.00**	**1,998,582,532.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**2,232,500,000.00**	**(320,000,000.00)**	**1,998,582,532.00**	**0.00**	**1,998,582,532.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**2,232,500,000.00**	**(320,000,000.00)**	**1,912,500,000.00**	**0.00**	**1,912,500,000.00**	**0.00**
23010104	PURCHASE OF MOTOR CYCLES - Purchase of 70 n0. Try -cycle (Keke -Napep)	0.00	262,500,000.00	0.00	262,500,000.00	0.00	262,500,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES - Purchase of 10 nos of CNG/LPG vehicles	0.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
23010109	PURCHASE OF SEA BOATS - Procurement of 6no. of Ferries Boats	0.00	325,000,000.00	(320,000,000.00)	5,000,000.00	0.00	5,000,000.00	0.00
23010109	PURCHASE OF SEA BOATS - Purchase of 12 nos speed boats.	0.00	145,000,000.00		145,000,000.00	0.00	145,000,000.00	0.00
2302	**CONSTRUCTION/PROVITION**	**0.00**	**546,082,532.00**	**(460,000,000.00)**	**86,082,532.00**	**0.00**	**86,082,532.00**	**0.00**
230201	**CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**546,082,532.00**	**(460,000,000.00)**	**86,082,532.00**	**0.00**	**86,082,532.00**	**0.00**
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Construction and provision of 2 No. Terminal and Office Building	0.00	401,332,532.00	(400,000,000.00)	1,332,532.00	0.00	1,332,532.00	0.00
23020122	CONSTRUCTION OF SEA BOATS - Construction of 3 no. medium size ferry boats	0.00	135,000,000.00	(60,000,000.00)	75,000,000.00	0.00	75,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS - Supply and Installation of 50 Units Solar Traffic light	0.00	9,750,000.00	0.00	9,750,000.00	0.00	9,750,000.00	0.00

NOTE 147

022910500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**2,200,000,000.00**	**0.00**	**2,200,000,000.00**	**0.00**	**2,200,000,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**280,000,000.00**	**0.00**	**280,000,000.00**	**0.00**	**280,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**0.00**	**280,000,000.00**	**0.00**	**280,000,000.00**	**0.00**	**280,000,000.00**	**0.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENTS - Provision for screening machine at the Airport	0.00	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENTS - Purchase of Calibration of Equipment for SABIA	0.00	160,000,000.00	0.00	160,000,000.00	0.00	160,000,000.00	0.00
2302	**CONSTRUCTION/PROVITION**	**0.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**
230201	**CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**	**200,000,000.00**	**0.00**
23020117	CONSTRUCTION/PROVISION OF AIR-PORT/AERODROMES - Construction of Hajj Terminal and Camp at Airport.	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**1,120,000,000.00**	**0.00**	**1,120,000,000.00**	**0.00**	**1,120,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRSOF FIXED ASSETS- GENERAL**	**0.00**	**1,120,000,000.00**	**0.00**	**1,120,000,000.00**	**0.00**	**1,120,000,000.00**	**0.00**
23030116	REHABILITATION/REPAIRS OF AIR-PORT/AERODROMES - Renovation of Terminal Buildings (Repainting and Repairs of Roofing)	0.00	620,000,000.00	0.00	620,000,000.00	0.00	620,000,000.00	0.00
23030119	REHABILITATION / REPAIRS OFAIR NAVIGATIONAL EQUIPMENTS - General repairs of all the Navigation, Communication and Meterelogical Equipment at Airport	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
2305	**SPECIAL GRANTS**	**0.00**	**600,000,000.00**	**0.00**	**600,000,000.00**	**0.00**	**600,000,000.00**	**0.00**
230501	**SPECIAL GRANTS AND INTERVENTION**	**0.00**	**600,000,000.00**	**0.00**	**600,000,000.00**	**0.00**	**600,000,000.00**	**0.00**
23050101	RESAERCH AND DEVELOPMENT - Capacity Building Training for SABIA Staff	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for Airline Support Programme for SABIA	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00

NOTE 148

023800100100	MINISTRY OF BUDGET & ECONOMIC PALNNING							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**39,160,000.00**	**22,557,347,197.07**	**-**	**18,012,140,777.49**	**3,640,780,000.00**	**14,371,360,777.49**	**20.21**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**0.00**	**60,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	0.00	**60,000,000.00**	**0.00**	**60,000,000.00**	0.00	**60,000,000.00**	**0.00**
23010113	PURCHASE OF COMPUTERS - Purchase of 10nos of Equipments (Computer) for Planning, Budget and Statistics	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS - Purchase of Interactive Screen and projector (KIPA)	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS - Purchase of 5 nos of GPS equipments for CARES Office	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010145	PURCHASE OF ICT EQUIPMENTS - Purchase of 3 nos of equipment (Interactive screen, Tab, GPS & Starlink) for Monitoring and Evaluation for the Ministry of Budget	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2302	**CONSTRUCTION/PROVITION**	**0.00**	**5,750,000,000.00**	**0.00**	**5,750,000,000.00**	**0.00**	**5,750,000,000.00**	**0.00**
230201	**CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL**	0.00	**5,750,000,000.00**	**0.00**	**5,750,000,000.00**	0.00	**5,750,000,000.00**	**0.00**
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRE - Construction of health facilities across the State under the CARES Project (P for R) (CSDA)	0.00	5,750,000,000.00	0.00	5,750,000,000.00	0.00	5,750,000,000.00	0.00
2305	**SPECIAL GRANTS**	**39,160,000.00**	**16,747,347,197.07**	**-**	**12,202,140,777.49**	**3,640,780,000.00**	**8,561,360,777.49**	**29.84**
230501	**SPECIAL GRANTS AND INTERVENTION**	**39,160,000.00**	**16,747,347,197.07**		**12,202,140,777.49**	**3,640,780,000.00**	**8,561,360,777.49**	**29.84**
23050101	CAPACITY BUILDING FOR THE STAFF OF THE MINISTRY AND RELEVANT MDAs	1,160,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT- Development of State Planning and Economic Policies (MTEF, MTSS,FSP,OGP,Budget Guidelines	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for Consultancy Services on Budget and Financial Best Practice	0.00	250,000,000.00	250,000,000.00	500,000,000.00	500,000,000.00	0.00	100.00
23050101	RESEARCH AND DEVELOPMENT - Policy Research and Development Activities (Manpower Survey, House hold survey etc)	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision to support the implementation of Open Government Partnership (OGP) to enhance transparency and citizens inclusion on budget process	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Capacity Building for the staff of the Ministry and relevant MDAs on Budget process	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Strengthen Capacity building training of Kebbi State Bureau of Statistic	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for the implementation of Nutrition Programmes by the State Committee on Food and Nutrition (IYCF, Gardening and Monitoring & Evaluation	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for the Development of Community Development Plan	0.00	50,000,000.00	500,000,000.00	550,000,000.00	0.00	550,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Capacity Building Training of Finance and Budget Officers of all MDAs on NCoA compliance budget implementation and reporting	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Development of roadmap for the succesful take off of the Established Kebbi Bureau of Statistics	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Conduct of Kebbi State Child Poverty Survey	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00

23050101	RESEARCH AND DEVELOPMENT - Provision for General Consultancy Services	0.00	100,000,000.00	500,000,000.00	600,000,000.00	500,000,000.00	100,000,000.00	83.33
23050103	PROVISION FOR GENERAL CONSULTANCY SERVICES ON BUDGET AND FINANCIAL BEST PRACTICE	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION - Provision for Coordination of all programs for result activities in the State	0.00	550,000,000.00	0.00	550,000,000.00	0.00	550,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Coordination of Development Partners Programmes	0.00	550,000,000.00	(253,000,000.00)	297,000,000.00	0.00	297,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Provision for the cordination of State Action on Business Enabling Reforms Programmes (SABER) activities in the State	0.00	4,819,575,000.00	0.00	4,819,575,000.00	2,140,780,000.00	2,678,795,000.00	44.42
23050103	MONITORING AND EVALUATION - Provision for the cordination of Social Protection Programme in the State	0.00	1,000,000,000.00	(500,000,000.00)	500,000,000.00	500,000,000.00	0.00	100.00
23050103	MONITORING AND EVALUATION - Provision for cordination and monitoring of Donor and Development Partners Programme Implementation	0.00	700,000,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Effective Coordination of SOLID project (Solution for the Internally Displaced Communities project - World Bank	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Provision for the Verification/Validation of Social Investment Programmes Register	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Coordination of HOPE Project (Governance Component)	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Assessment of Complete and Uncomplete State Government Projects (State Wide)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS - Promotion of Kebbi Investment Summit to Support Kebbi Investment Promotion Agency Activities	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS - Provision for organising Investment Summit for the State (KIPA)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (Provision for the implementation of skill acquisition and empowerment to youth on Sustainable Development Goals (SDGs)	0.00	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Review and Socio-Marketing of Kebbi State Development Plan, Industrial Policy ,Social Protection Policy, SITAN and other relevant Policies	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for Export Promotion activities in the States	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for the implementation of Food System Transformation Pathway	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Public Private Partnership facilitation fund	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	DONOR AND DEVELOPMENT OF PARTNERS PROGRAMME IMPLEMENTATION	8,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for Support to Non Governmental Organizations	0.00	234,490,849.15	0.00	234,490,849.15	0.00	234,490,849.15	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for Teachnical Support for Rice Portification Pilot Programme	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050199	CONTINGENCY FUND - Provision for Contingency Fund	0.00	5,078,281,347.92	(5,042,206,419.58)	36,074,928.34	0.00	36,074,928.34	0.00

NOTE 149

025200100100	MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**300,480,764.13**	**8,135,583,624.00**	**0.00**	**8,135,583,624.00**	**1,072,966,988.70**	**7,062,616,635.30**	**13.19**
2302	**CONSTRUCTION/PROVITION**	**236,200,764.13**	**4,925,000,000.00**	**0.00**	**4,925,000,000.00**	**385,178,518.04**	**4,539,821,481.96**	**7.82**
230201	**CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL**	**236,200,764.13**	**4,925,000,000.00**	0.00	**4,925,000,000.00**	**385,178,518.04**	**4,539,821,481.96**	**7.82**
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Provision of Submersible Pumps across the State	32,080,000.00	450,000,000.00	0.00	450,000,000.00	109,354,734.42	340,645,265.58	24.30
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Provision of water distribution network across the State	0.00	200,000,000.00	0.00	200,000,000.00	105,598,249.20	94,401,750.80	52.80
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Provision of water facilities under the Water Sanitation Project PEWASH/NVLOM (RUWATSA)	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Construction of 21No. Inmpounding Researvoir across the state	0.00	650,000,000.00	0.00	650,000,000.00	0.00	650,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Construction of Handpumps Water Supply Scheme in 3 Senatorial districts	0.00	600,000,000.00	0.00	600,000,000.00	60,870,800.00	539,129,200.00	10.15
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Construction of Construction of Borehole Scheme across the 21 LGAs	0.00	800,000,000.00	0.00	800,000,000.00	0.00	800,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Provision of boreholes and water facilities across the state under the Urban Water Supply / NG - SWASH	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Provision of boreholes , handpumps and other water facilities under the National Urban Water Supply	0.00	260,000,000.00	0.00	260,000,000.00	109,354,734.42	150,645,265.58	42.06
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Construction of 5 No. Observation wells in Yauri, Kamba, Argungu, Koko and Bunza	0.00	125,000,000.00	0.00	125,000,000.00	0.00	125,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Construction of Gauging Stations in Birnin Kebbi Water Systems	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES - Construction of water facilities under the World Bank Assisted Sustainable Power and Irrigation for Nigeria (SPIN) project	0.00	700,000,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
23020116	CONSTRUCTION/PROVISION OF WATER WAYS - Construction of additional wterways in Birnin Kebbi	0.00	700,000,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
23020116	CONSTRUCTION/PROVISION OF WATER WAYS (Construction of 15 No. impoounding reservior across the State)	204,120,764.13	0.00	0.00	0.00	0.00	0.00	#DIV/0!
2303	**REHABILITATION / REPAIRS**	**64,280,000.00**	**3,081,000,000.00**	**0.00**	**3,081,000,000.00**	**687,788,470.66**	**2,393,211,529.34**	**22.32**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL**	**64,280,000.00**	**3,081,000,000.00**	0.00	**3,081,000,000.00**	**687,788,470.66**	**2,393,211,529.34**	**22.32**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES - Water works across the State	32,140,000.00	1,200,000,000.00	0.00	1,200,000,000.00	441,271,429.04	758,728,570.96	36.77
23030104	REHABILITATION / REPAIRS - WATER FACILITIES - Provision of sparepart for Solar Powered Water Supply Scheme across the state	0.00	881,000,000.00	0.00	881,000,000.00	16,734,525.00	864,265,475.00	1.90
23030104	REHABILITATION / REPAIRS - WATER FACILITIES - Construction of boreholes and reticulation of pipes under the United Nation Development Project (UNDP)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00

23030104	REHABILITATION / REPAIRS - WATER FACILITIES - Improvement of water supply and wind across the State	32,140,000.00	500,000,000.00	0.00	500,000,000.00	229,782,516.62	270,217,483.38	**45.96**
2304	**PRESERVATION OF ENVIRONMENT**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230401	**PRESERVATION OF THE ENVIRONMENT- GENERAL**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23040105	WATER POLLUTION PREVENTION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**129,583,624.00**	**0.00**	**129,583,624.00**	**0.00**	**129,583,624.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	0.00	**129,583,624.00**	**0.00**	**129,583,624.00**	0.00	**129,583,624.00**	**0.00**
23050101	RESEACH AND DEVELOPMENT - Geochemical Assesment and mapping of surface and ground water	0.00	129,583,624.00	0.00	129,583,624.00	0.00	129,583,624.00	0.00

NOTE 150

025300100100	MINISTRY OF LANDS AND HOUSING							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**1,146,151,799.79**	**22,906,974,234.52**	**(148,859,403.88)**	**22,758,114,830.64**	**2,961,381,000.00**	**19,666,733,830.64**	**13.01**
2301	**FIXED ASSETS PURCHEASED**	**777,887,832.00**	**6,846,966,115.13**	**-**	**6,846,966,115.13**	**1,879,381,000.00**	**4,967,585,115.13**	**27.45**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**777,887,832.00**	**6,846,966,115.13**	**-**	**6,846,966,115.13**	**1,879,381,000.00**	**4,967,585,115.13**	**27.45**
23010101	PURCHASE / ACQUISITION OF LAND - Land Acquisation and payment of compensation	693,709,000.00	1,500,000,000.00	1,500,000,000.00	3,000,000,000.00	1,879,381,000.00	1,120,619,000.00	62.65
23010101	PURCHASE / ACQUISITION OF LAND - Purchase of site and services scheme at H/Q New GRA	0.00	1,731,966,115.13	0.00	1,731,966,115.13	0.00	1,731,966,115.13	0.00
23010101	PURCHASE / ACQUISITION OF LAND - Compensation for Super Highway Construction	0.00	3,000,000,000.00	(1,500,000,000.00)	1,500,000,000.00	0.00	1,500,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT - Purchase of 5 No. of Refuse Collections Vehicle in the central market and motor parks	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010133	PURCHASE OF RECREATIONAL FACILITIES	84,178,832.00	0.00	0.00	0.00	0.00	0.00	0.00
23010133	PURCHASE OF SURVEYING EQUIPMENTS - Purchase of Ariel Mapping of Kebbi State	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010145	PURCHASE OF INFORMATION EQUIPMENTS - Purchase of IT Equipments and Re-establishment of Beacons across the State	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**205,680,161.54**	**14,337,424,313.14**	**0.00**	**14,337,424,313.14**	**1,008,000,000.00**	**13,199,424,313.14**	**7.03**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL**	**205,680,161.54**	**14,337,424,313.14**	0.00	**14,337,424,313.14**	**1,008,000,000.00**	**13,199,424,313.14**	**7.03**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING - Construction of Zonal Offices at Argungu	25,000,000.00	50,000,000.00	0.00	50,000,000.00	15,000,000.00	35,000,000.00	30.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (CONSTRUCTION OF 1000 NO. HOUSING UNIT IN BIRNIN KEBBI FAMILY HOMES)	180,680,161.54	0.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING - Construction of 2 & 3 Bedroom Houses in Birnin Kebbi (Family Homess)	0.00	5,522,470,740.00	0.00	5,522,470,740.00	0.00	5,522,470,740.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING - Construction of 74 No. of Houses and Provision of Facilities (Housing Corporation)	0.00	629,000,000.00	0.00	629,000,000.00	223,000,000.00	406,000,000.00	35.45
23020104	CONSTRUCTION / PROVISION OF HOUSING - Provision for the Construction of New GRA	0.00	6,000,000,000.00	0.00	6,000,000,000.00	0.00	6,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE - Demacation of Border Areas across the State	0.00	80,000,000.00	0.00	80,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Provision of Infrastructural Facilities Support towards the development of Housing Estate	0.00	2,005,953,573.14	0.00	2,005,953,573.14	770,000,000.00	1,235,953,573.14	38.39
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Re-construction of Control and Demarcation Boundries Centres across the State	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**1,510,000,000.00**	**(148,859,403.88)**	**1,361,140,596.12**	**0.00**	**1,361,140,596.12**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL**	0.00	**1,510,000,000.00**	**(148,859,403.88)**	**1,361,140,596.12**	0.00	**1,361,140,596.12**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Office Complex for housing corporation at Birnin Kebbi	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23030124	REHABILITATION /REPAIRS - MARKETS/PARK - Renovation of Kara Market in Birnin Kebbi	0.00	1,500,000,000.00	(148,859,403.88)	1,351,140,596.12	0.00	1,351,140,596.12	
2305	**OTHER CAPITAL PROJECT**	**162,583,806.25**	**212,583,806.25**	**0.00**	**212,583,806.25**	**74,000,000.00**	**138,583,806.25**	**34.81**

230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**162,583,806.25**	**212,583,806.25**	**0.00**	**212,583,806.25**	**74,000,000.00**	**138,583,806.25**	**34.81**
23050101	RESEARCH AND DEVELOPMENT - Provision of Land use Plans/State Regional Development Plan	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision and Preparation of Industrial Layout Plans Birnin Kebbi, Argungu, Yauri and Zuru	0.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Povision for Computerization of lands Records /GIS	162,583,806.25	162,583,806.25	0.00	162,583,806.25	74,000,000.00	88,583,806.25	45.51

NOTE 151

025400100100	MINISTRY OF RURAL & COMMUNITY DEVELOPMENT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**628,847,500.88**	**23,500,000.00**	**0.00**	**23,500,000.00**	**0.00**	**23,500,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	0.00	**3,500,000.00**	**0.00**	**3,500,000.00**	**0.00**	**3,500,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS- Purchase of 3 no. of Computers and its Accessories	0.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00
23010145	PURCHASE OF ICT EQUIPMENTS - Purchase of Internet Facilities (Starlink)	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
2302	**CONSTRUCTION/PROVITION**	**173,446,704.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL**	**173,446,704.13**	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY (EXPANSION OF RURAL ELECTRICITY ACROSS THE STATE)	35,154,204.13	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY (NON ELECTRICITY ENERGY)	138,292,500.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**455,400,796.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL**	**455,400,796.75**	0.00	0.00	0.00	0.00	0.00	0.00
23030102	REHABILITATION/REPAIRS-ELECTRICITY	443,802,341.75	0.00	0.00	0.00	0.00	0.00	0.00
23030102	REHABILITATION/REPAIRS-ELECTRICITY	11,598,455.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**20,000,000.00**	**0.00**	**20,000,000.00**	0.00	**20,000,000.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT - Conducting research for approprite Investment to be made by Kebbi State on Electricity	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

NOTE 152

025410300100	RURAL ELECTRIFICATION BOARD (REB)							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**0.00**
2301	**FIXED ASSETS PURCHEASED**	**0.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	0.00	**1,200,000.00**	**0.00**	**1,200,000.00**	**0.00**	**1,200,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS- Purchase of 3 no. of Computers and its Accessories	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS - Purchase of Transformers and Electrical Materials	0.00	1,200,000.00	0.00	1,200,000.00	0.00	0.00	0.00
2302	**CONSTRUCTION/PROVITION**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230201	**CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY (EXPANSION OF RURAL ELECTRICITY ACROSS THE STATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY (NON ELECTRICITY ENERGY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030102	REHABILITATION/REPAIRS-ELECTRICITY - Electrification / Rehabilitation of Towns and Villages	0.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00	0.00
23030102	REHABILITATION/REPAIRS-ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**0.00**	**0.00**	**0.00**	0.00	**0.00**	**0.00**
23050101	RESEARCH AND DEVELOPMENT - Conducting research for approprite Investment to be made by Kebbi State on Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 153

MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES								
		PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
026200100100		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	719,807,814.82	11,725,000,000.00	-	11,725,000,000.00	4,818,043,017.49	6,336,956,982.51	41.09
2301	FIXED ASSET PURCHASE	16,405,000.00	225,000,000.00	500,000,000.00	725,000,000.00	150,000,000.00	575,000,000.00	20.69
230101	PURCHASE OF FIXED ASSET - GENERAL	16,405,000.00	225,000,000.00	500,000,000.00	725,000,000.00	150,000,000.00	575,000,000.00	20.69
23010127	PURCHASE OF AGRICULTURAL EQUIPMENTS - Purchase of equipment for the control & Eradication of Zoonitic Disease across the State	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT - Purchase of Equipment for Control and Eradication of Animal Diseases to all Vetenary Clinics across the State	0.00	175,000,000.00	500,000,000.00	675,000,000.00	150,000,000.00	525,000,000.00	22.22
23010129	PURCHASE OF ARTIFICIAL INSEMINATION EQUIPMENT IN BIRNIN KEBBI	16,405,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	568,000,000.00	9,760,000,000.00	(2,100,000,000.00)	7,660,000,000.00	3,895,500,000.00	3,764,500,000.00	50.86
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	568,000,000.00	9,760,000,000.00	(2,100,000,000.00)	7,660,000,000.00	3,895,500,000.00	3,764,500,000.00	50.86
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - Construction of 2 No. Zonal Vetenary Clinic Argungu and Zuru phase 1	0.00	200,000,000.00	(100,000,000.00)	100,000,000.00	0.00	100,000,000.00	0.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES - Rainfed Pasture Establishment Phase 1	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES - Provision to support the development of small holders poultry reares under the live Stock Production and Reisillience Support (L-Press) Implementation	0.00	5,000,000,000.00	0.00	5,000,000,000.00	2,365,500,000.00	2,634,500,000.00	47.31
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES - Provision of Milk Collection Scheme/Dairy Development (NLTP)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES(Provision of 3 Livestock Department Center in the 3 Senatorial District)	568,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES- Provision for the Implementation of Accelarated Agricultural Development Scheme (AADS)	0.00	4,500,000,000.00	(2,000,000,000.00)	2,500,000,000.00	1,530,000,000.00	970,000,000.00	
2303	REHABILITATION / REPAIRS	5,402,814.82	150,000,000.00	1,100,000,000.00	1,250,000,000.00	96,543,017.49	1,153,456,982.51	7.72
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL	5,402,814.82	150,000,000.00	1,100,000,000.00	1,250,000,000.00	96,543,017.49	1,153,456,982.51	7.72
23030112	REHABILITATION /REPAIRS - AGRICULTURAL FACILITIES (Rehabilitation and expansion of Birnin Kebbi Central Abbator and 2 Major Siaughter houses Argungu and Zuru NLTP phase 1	5,402,814.82	0.00	100,000,000.00	100,000,000.00	96,543,017.49	3,456,982.51	96.54
23030112	REHABILITATION /REPAIRS - AGRICULTURAL FACILITIES - Rehabilitation of Water Bodies across the 3 Senatorial District	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030112	REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES - Provision of 3 Livestock Development Centre in the 3 Senatorial District (NLTP)	0.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23030122	REHABILITATION /REPAIRS OF BOUNDARIES - Rehabilitation and Demacation of the Esisting Stock Routes across the state	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	430,000,000.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	430,000,000.00	0.00	0.00
23040103	WILDLIFE CONSERVATION - Provision for Grazing Reserve Area Across the State	50,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	430,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	80,000,000.00	590,000,000.00	500,000,000.00	1,090,000,000.00	246,000,000.00	844,000,000.00	22.57
230501	ACQUISITION OF NON TANGIBLE ASSETS	80,000,000.00	590,000,000.00	500,000,000.00	1,090,000,000.00	246,000,000.00	844,000,000.00	22.57
23050102	COMPUTER SOFWARE ACQUISITION - Provision of Livestock Management and Mobility System (ECOWAS)	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Provision of Livesstock Extension Services across the State	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00

23050108	SPECIAL GRANTS AND INTERVENTION (Provision for the Implementation of Accelerated Agricultural Development Scheme (AADS)	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS - Purchase of Livesstock Production Inputs at HQ	0.00	500,000,000.00	500,000,000.00	1,000,000,000.00	246,000,000.00	754,000,000.00	24.60

NOTE 154

	MINISTRY OF PHYSICAL AND URBAN DEVELOPMENT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
026900100100		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**2,701,026,472.38**	**10,074,185,560.00**	**0.00**	**10,071,185,560.00**	**2,651,575,246.91**	**7,419,610,313.09**	**26.33**
2301	**FIXED ASSETS PURCHEASED**	**12,000,000.00**	**299,000,000.00**	**0.00**	**1,799,000,000.00**	**0.00**	**1,799,000,000.00**	**0.00**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**12,000,000.00**	**299,000,000.00**	**0.00**	**1,799,000,000.00**	**0.00**	**1,799,000,000.00**	**0.00**
23010107	PURCHASE OF TRUCKS - Purchase of 2 No. of Evacution Trucks KUDA	0.00	48,000,000.00	1,500,000,000.00	1,548,000,000.00	0.00	1,548,000,000.00	0.00
23010107	PURCHASE OF TRUCKS - Purchase of Plants and Equipments KUDA	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - Furnishing of the office of the general Manager and town Planning Department	12,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENT - Purchase of 2 No. of Internet Facilities (Starlink)	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**2,597,893,347.38**	**9,725,185,560.00**	**0.00**	**8,222,185,560.00**	**2,651,575,246.91**	**5,570,610,313.09**	**32.25**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**2,597,893,347.38**	**9,725,185,560.00**	**0.00**	**8,222,185,560.00**	**2,651,575,246.91**	5,570,610,313.09	**32.25**
23020101	CONSTRUCTIO/PROVISION OF OFFICE BUILDINGS - Reconstruction of the office of the Manager and town Planning Department	50,000,000.00	25,185,560.00	0.00	25,185,560.00	0.00	25,185,560.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Development of infrastructure for urban renewal	2,451,967,730.68	9,500,000,000.00	(1,503,000,000.00)	7,997,000,000.00	2,651,575,246.91	5,345,424,753.09	33.16
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHT - Provision of Street light in other towns : Argungu, Yauri, Zuru and Jega	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHT - Provision for Traffic light across the State	95,925,616.70	0.00	0.00	0.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**91,133,125.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**0.00**	**50,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL**	**91,133,125.00**	**50,000,000.00**	0.00	**50,000,000.00**	0.00	**50,000,000.00**	**0.00**
23030113	REHABILITATION/REPAIRS OF ROADS (Rehabilitation of township roads in urban Areas the State Capital)	91,133,125.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	TREE PLANTING - Resuscitation of Dates Palm Trees Planted on the Roads of the State Capital	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00

NOTE 155

031801100100	JUDICIAL SERVICE COMMISSION							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	400,000,000.00	0.00	200,000,000.00	189,498,570.50	10,501,429.50	94.75
2303	REHABILITATION / REPAIRS	0.00	400,000,000.00	0.00	200,000,000.00	189,498,570.50	10,501,429.50	94.75
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL	0.00	400,000,000.00	0.00	200,000,000.00	189,498,570.50	10,501,429.50	94.75
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDING - Rehabilitation of JSC Office Complex at Birnin Kebbi	0.00	400,000,000.00	200,000,000.00	200,000,000.00	189,498,570.50	10,501,429.50	94.75

NOTE 156

031805100100	HIGH COURT OF JUSTICE							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**457,754,451.91**	**1,234,861,160.00**	**0.00**	**854,861,160.00**	**488,663,796.25**	**366,197,363.75**	**57.16**
2301	**FIXED ASSETS PURCHEASED**	**300,000,000.00**	**346,608,000.00**	**0.00**	**117,608,000.00**	**76,501,540.00**	**41,106,460.00**	**65.05**
230101	**PURCHASED OF FIXED ASSETS- GENERAL**	**300,000,000.00**	**346,608,000.00**	0.00	**117,608,000.00**	**76,501,540.00**	**41,106,460.00**	**65.05**
23010105	PURCHASE OF MOTOR VEHICLES - 3 No. of Vehicles for Chief Judge and High Court Judges	300,000,000.00	150,000,000.00	130,000,000.00	20,000,000.00	17,000,880.00	2,999,120.00	85.00
23010112	PURCHASE OF OFFICE FURNITURRE AND FITTINGS - Purchase of 1 Set each Furniture for 4 Major Magistrate Courts, Birnin Kebbi, Zuru, Yauri and Kamba	0.00	76,608,000.00	0.00	76,608,000.00	59,500,660.00	17,107,340.00	77.67
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS -Purchase of 1 set of Furnitures for Chief Judge House	0.00	20,000,000.00	(19,000,000.00)	1,000,000.00	0.00	1,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENTS - Purchase of Library Equipments for courts across the State	0.00	40,000,000.00	(30,000,000.00)	10,000,000.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENTS - Purchase of Law Books across the State	0.00	60,000,000.00	(50,000,000.00)	10,000,000.00	0.00	10,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**155,754,451.91**	**231,509,138.00**	**0.00**	**191,509,138.00**	**0.00**	**191,509,138.00**	**0.00**
230201	**CONSTRUCTION / PROVISION / OF FIXED ASSETS - GENERAL**	**155,754,451.91**	**231,509,138.00**	0.00	**191,509,138.00**	0.00	**191,509,138.00**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - Construction of 4 No. New Magistrate Court at Dakingari and Gulma	69,638,414.99	141,509,138.00	(40,000,000.00)	101,509,138.00	0.00	101,509,138.00	0.00
23020101	CONSTRUCTION OF 6 NO. MAGISTRATE QUARTERS,	51,355,374.92	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS -Construction of Block wall fencing of High Court at Jega	34,760,662.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - Construction of 3 No. Magistrate Quarters I in Maiyama,1 in Jega, 1 in Zuru,	0.00	70,000,000.00	0.00	70,000,000.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**2,000,000.00**	**656,744,022.00**	**0.00**	**545,744,022.00**	**412,162,256.25**	**133,581,765.75**	**75.52**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**2,000,000.00**	**656,744,022.00**	0.00	**545,744,022.00**	**412,162,256.25**	**133,581,765.75**	**75.52**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING - Rehabilitation of Magistrate Courts across the State	0.00	150,000,000.00	(45,000,000.00)	105,000,000.00	10,299,712.50	94,700,287.50	9.81
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS - Rehabilitation of High Court Complex Birnin Kebbi	2,000,000.00	506,744,022.00	(66,000,000.00)	440,744,022.00	401,862,543.75	38,881,478.25	91.18

NOTE 157

031805300100	SHARI'A COURT OF APPEAL							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**133,000,000.00**	**1,645,225,506.40**	**0.00**	**1,545,225,506.40**	**0.00**	**1,545,225,506.40**	**0.00**
2301	**FIXED ASSETS PURCHASED**	**133,000,000.00**	**205,000,000.00**	**0.00**	**205,000,000.00**	**0.00**	**205,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**133,000,000.00**	**205,000,000.00**	0.00	**205,000,000.00**	0.00	**205,000,000.00**	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES - Purchase of 2 No. Motor Vehicles for Grand Khadi and Khadis	133,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET - Purchase and Installation of Solar System	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE - Purchase of 1 set of office furnitures for Grand Kadi House	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENTS - Purchase of Law Books for Sharia Court of Appeal	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	**CONSTRUCTION /PROVISION**	**0.00**	**1,295,225,506.40**	**0.00**	**1,195,225,506.40**	**0.00**	**1,195,225,506.40**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	0.00	**1,295,225,506.40**	0.00	**1,195,225,506.40**	0.00	**1,195,225,506.40**	**0.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - Construction of Sharia Court at Tudun Wada, Sharia Court Badariya, Sharia Court Koko, Sharia Court Giro, Sharia Court Dutsinmari & Sharia Court Marafa	0.00	410,000,000.00	0.00	410,000,000.00	0.00	410,000,000.00	0.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Construction of Upper Sharia Court, Upper Sharia Court III Birnin Kebbi, Sharia Court Augie, Sharia Courts at Ribah, Sharia Court Warrah, Sharia Court Bena and Sharia Court Kardi	0.00	245,000,000.00	0.00	245,000,000.00	0.00	245,000,000.00	0.00
23020101	CONSTRUCTION/ PROVISION OF OFFICES BUILDINGS - Construction of Sharia Court of Appeal main building & Conference Hall	0.00	640,225,506.40	100,000,000.00	540,225,506.40	0.00	540,225,506.40	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**145,000,000.00**	**0.00**	**145,000,000.00**	**0.00**	**145,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	0.00	**145,000,000.00**	0.00	**145,000,000.00**	0.00	**145,000,000.00**	**0.00**
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Existing Upper Sharia Courts Gwandu, Bunza & Argungu	0.00	145,000,000.00	0.00	145,000,000.00	0.00	145,000,000.00	0.00

NOTE 158

032600100100	MINISTRY OF JUSTICE							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**70,000,000.00**	**11,752,000,000.00**	**0.00**	**11,752,000,000.00**	**3,524,565,500.00**	**8,227,434,500.00**	**29.99**
2301	**FIXED ASSETYA PURCHASED**	**0.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**500,000,000.00**	**0.00**	**500,000,000.00**	**0.00**	**0.00**	**0.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - Provision for anti corruption and whistleblowing unit	0.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00	0.00
2302	**CONSTRUCTION / PROVISION**	**70,000,000.00**	**2,062,000,000.00**	**0.00**	**2,062,000,000.00**	**1,327,000,000.00**	**735,000,000.00**	**64.35**
230201	**CONSTRUTION / PROVISION OF FIXED ASSETS - GENERAL**	**70,000,000.00**	**2,062,000,000.00**	**0.00**	**2,062,000,000.00**	**1,327,000,000.00**	**735,000,000.00**	**64.35**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - Rehabilitation of New Attorney Chamber at Zuru	70,000,000.00	62,000,000.00	0.00	62,000,000.00	0.00	62,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES - Provision of Workshop facilities at Correctional Services Centres in the State.	0.00	2,000,000,000.00	0.00	2,000,000,000.00	1,327,000,000.00	673,000,000.00	66.35
2303	**REHABILITATION / REPAIRS**	**0.00**	**90,000,000.00**	**0.00**	**90,000,000.00**	**0.00**	**90,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL**	**0.00**	**90,000,000.00**	**0.00**	**90,000,000.00**	**0.00**	**90,000,000.00**	**0.00**
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS - Renovation of Law Reform Commission Office	0.00	90,000,000.00	0.00	90,000,000.00	0.00	90,000,000.00	0.01
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**9,100,000,000.00**	**0.00**	**9,100,000,000.00**	**2,197,565,500.00**	**6,902,434,500.00**	**24.15**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	0.00	**9,100,000,000.00**	0.00	**9,100,000,000.00**	**2,197,565,500.00**	**6,902,434,500.00**	**24.15**
23050101	RECHERCH AND DEVELOPMENT - Provision for review and intervetion on election petition matters	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23050101	RECHERCH AND DEVELOPMENT - Kebbi State Law Review & Codification	0.00	2,000,000,000.00	0.00	2,000,000,000.00	465,000,000.00	1,535,000,000.00	23.25
23050102	COMPUTER SOFTWARE ACQUISITION - Digitalization/Case management of Attorney General chamber and Law Reform Commission	0.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
23050103	MONITORING AND EVALUATION - Provision for support on Law School and Vocational & Proffessional Courses	0.00	100,000,000.00	0.00	100,000,000.00	55,815,000.00	44,185,000.00	55.82
23050103	MONITORING AND EVALUATION - Provision for Justice Sector Reform Team Intervention to improve Justice System in the State	0.00	5,000,000,000.00	0.00	5,000,000,000.00	1,676,750,500.00	3,323,249,500.00	33.54

NOTE 159

051300100100	MINISTRY OF YOUTH AND SPORTS							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**963,525,000.00**	**2,440,000,000.00**		**2,570,000,000.00**	**1,547,138,630.00**	**1,022,861,370.00**	**60.20**
2301	**FIXED ASSETS PURCHASED**	**0.00**	**110,000,000.00**	**0.00**	**110,000,000.00**	**0.00**	**110,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**110,000,000.00**	**0.00**	**110,000,000.00**	**0.00**	**110,000,000.00**	**0.00**
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENTS- Purchase of Sports Equipments	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT - Purchase of Sport Facilities at Government House	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	
2302	**CONSTRUCTION / PROVISION**	**0.00**	**120,000,000.00**	**0.00**	**120,000,000.00**	**0.00**	**120,000,000.00**	**0.00**
230201	**CONSTRUTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**120,000,000.00**	**0.00**	**120,000,000.00**	**0.00**	**120,000,000.00**	**0.00**
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES -Construction of Mini Stadium Complex in Dandi and Jega	0.00	120,000,000.00	0.00	120,000,000.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**32,000,000.00**	**520,000,000.00**	**453,000,000.00**	**73,000,000.00**	**53,000,000.00**	**20,000,000.00**	**72.60**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL**	**32,000,000.00**	**520,000,000.00**	**453,000,000.00**	**73,000,000.00**	**53,000,000.00**	**20,000,000.00**	**72.60**
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES -Rehabilitation of 2No. Stadium at Zuru and Argungu	0.00	170,000,000.00	150,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00
23030118	REHABILITATION/REPAIRS- RECREATIONAL FACILITIES - Rehabilitation of Race Course at the State (Phase)	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Rehabilitation /Repairs of NYSC Orentation Camp at Dakin Gari	32,000,000.00	50,000,000.00	3,000,000.00	53,000,000.00	53,000,000.00	0.00	100.00
2305	**OTHER CAPITAL PROJECTS**	**931,525,000.00**	**1,690,000,000.00**	**697,000,000.00**	**2,267,000,000.00**	**1,494,138,630.00**	**772,861,370.00**	**65.91**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**931,525,000.00**	**1,690,000,000.00**	**697,000,000.00**	**2,267,000,000.00**	**1,494,138,630.00**	**772,861,370.00**	**65.91**
23050101	RESEARCH AND DEVELOPMENT - Training of 500 Youth for Skills Acquisition Programme	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Capacity Building on We Can Program for Youth Over 225 Wards	0.00	1,500,000,000.00	637,000,000.00	2,137,000,000.00	1,494,138,630.00	642,861,370.00	69.92
23050104	ANNIVERSARIES/CELEBRATIONS - Annual National Sport Festival and International Competition	0.00	30,000,000.00	25,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS - Annual Clubs Competition in the State	0.00	80,000,000.00	35,000,000.00	45,000,000.00	0.00	45,000,000.00	0.00
23050108	CAPACITY BUILDING ON WE CAN PROGRAMME FOR YOUTH OVER 225 WARD	931,525,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 160

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**1,813,000,000.00**	**5,450,000,000.00**	**-**	**5,410,000,000.00**	**1,097,111,455.10**	**4,312,888,544.90**	**20.28**
2301	**FIXED ASSETS PURCHASED**	**30,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS-GENERAL**	**30,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00	0.00
23010108	PURCHASE OF BUSES (Purchase of 18 Seater Bus Toyota Hilux)	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.01
2303	**REHABILITATION / REPAIRS**	**280,000,000.00**	**385,000,000.00**	**0.00**	**385,000,000.00**	**162,542,455.10**	**0.00**	**42.22**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**280,000,000.00**	**385,000,000.00**	**0.00**	**385,000,000.00**	**162,542,455.10**	**222,457,544.90**	**42.22**
23030128	REHABILITATION / REPAIRS OF OFFICE EQUIPMENT - Rehabilitation and Equipping of Multi-Purpose Centre at Birnin Kebbi)	20,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030128	REHABILITATION / REPAIRS OFFICE EQUIPMENT - (Rehabilitation of Equipment of Sexual Asult Response Center at Kalgo Medical Centre	50,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF ORPHANS AND VULNERABLE CHILDREN (OVC)	50,000,000.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Community Centre at Zuru LGA	35,000,000.00	35,000,000.00	0.00	35,000,000.00	19,000,000.00	16,000,000.00	54.29
23030121	REHABILITATION / REPAIRS OF CENTER FOR THE MENTALLY DISABILITY PERSON AT JEGA	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Childrens Home and Orphanage	30,000,000.00	30,000,000.00	0.00	30,000,000.00	20,000,000.00	10,000,000.00	66.67
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS- Renovation of Old Remand Home Birnin Kebbi	45,000,000.00	250,000,000.00	0.00	250,000,000.00	123,542,455.10	126,457,544.90	49.42
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (Renovation of 5 No. Zonal Offices at Jega, Bunza,Zuru, Yauri and Argungu	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECT**	**1,503,000,000.00**	**5,065,000,000.00**	**0.00**	**5,025,000,000.00**	**934,569,000.00**	**4,090,431,000.00**	**18.60**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,503,000,000.00**	**5,065,000,000.00**	**0.00**	**5,025,000,000.00**	**934,569,000.00**	**4,090,431,000.00**	**18.60**
23050101	RECHERACH AND DEVELOPMENT (Capacity Building Training and Supporting Women Economic Empowerment Programme 2 Phase Bi annually)	500,000,000.00	0.00		1,500,000,000.00	327,600,000.00	1,172,400,000.00	21.84
23050101	RECHERACH AND DEVELOPMENT FOR SUPPORT OF VVF PATIENT AT BIRNIN KEBBI	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RECHERACH AND DEVELOPMENT - Capacity Building Training for Social Support Programme (Women Group Cooperatives)	600,000,000.00	1,000,000,000.00	(40,000,000.00)	960,000,000.00	461,874,000.00	498,126,000.00	48.11
23050101	RESEARCH AND DEVELOPMENT - Training and Awareness Creation of Nutritional Food Activities Targetting Women and Children	150,000,000.00	150,000,000.00	0.00	150,000,000.00	0.00	0.00	0.00
23050104	ANNIVESARIES / CELEBRATIONS - Annual Celebration of International and National Observance Days	15,000,000.00	100,000,000.00	0.00	100,000,000.00	65,095,000.00	34,905,000.00	65.10
23050108	SPECIAL GRANT & INTERVENSION - Provision for equipments and seed fund under Nigeria for Women Programme (NWP) Special Intervention/Economic Empowerment Project	150,000,000.00	3,500,000,000.00	(1,500,000,000.00)	2,000,000,000.00	0.00	2,000,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTON - Support to orphans and Vulerable Children (OVC) and their Caregivers Across the State	33,000,000.00	100,000,000.00	0.00	100,000,000.00	80,000,000.00	20,000,000.00	80.00
23050108	SPECIAL GRANTS AND INTERVENTON - Provision for the Support to VVF Patient at VVF Centre Birnin Kebbi	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTON - Provision for support on Gender Base Violence Activities	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for Seed capital to Women Groups across Development Centres in 21 LGAs	45,000,000.00	65,000,000.00	0.00	65,000,000.00	0.00	65,000,000.00	0.00

NOTE 161

051700100100	MINISTRY FOR BASIC AND SECONDARY EDUCATION							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**2,620,678,494.68**	**20,424,435,627.20**	**(490,000,000.00)**	**19,934,435,627.20**	**9,511,374,650.76**	**10,423,060,976.44**	**47.71**
2301	**FIXED ASSETS PURCHASED**	**165,609,219.95**	**582,500,000.00**	**0.00**	**582,500,000.00**	**60,000,000.00**	**522,500,000.00**	**10.30**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**165,609,219.95**	**582,500,000.00**	**0.00**	**582,500,000.00**	**60,000,000.00**	**522,500,000.00**	**10.30**
23010113	PURCHASE OF COMPUTERS - Purchase of 50 No.s of Computers for Education Resource Centres (ERC)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - Purchase of Intro-Tech Laboratory/Workshop Equipment for Saminaka, Bunza and Zuru Technical Colleges	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR SECONDARY SCHOOLS - Purchase of Books & other learning resources for Senior Secondary Schools	0.00	100,000,000.00	0.00	100,000,000.00	60,000,000.00	40,000,000.00	60.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION - Purchase of 450 Beddings and 150 Classrooms Desk & Chairs for 13 Schools across the State	125,609,219.95	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION (Books & other learning Resources for Secondary Schools)	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - Purchase of Laboratory Equipments in 16 New Secondary Schools 6 per zones	0.00	182,500,000.00	0.00	182,500,000.00	0.00	182,500,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**1,448,979,308.07**	**0.00**	**1,448,979,308.07**	**0.00**	**1,448,979,308.07**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**1,448,979,308.07**	**0.00**	**1,448,979,308.07**	0.00	**1,448,979,308.07**	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - Construction of 6 No Zonal Education Offices	0.00	175,786,729.20	0.00	175,786,729.20	0.00	0.00	0.00
23040101	TREE PLANTING - Provision for School Garden in Secondary Schools across the State	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.01	0.01
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - Construction of Staff Quarters	0.00	690,000,000.00	0.00	690,000,000.00	0.00	690,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - Establishement of New Schools for Physically Challenge in Zuru/Bagudo	0.00	280,000,000.00	0.00	280,000,000.00	0.00	280,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - construction of addition classrooms towards the Upgrading of JSS to SSS	0.00	283,192,578.87	0.00	283,192,578.87	93,915,377.90	189,277,200.97	33.16
2303	**REHABILITATION / REFAIRS**	**2,252,069,274.73**	**10,212,956,319.13**	**0.00**	**10,212,956,319.13**	**7,279,866,514.76**	**2,933,089,804.37**	**71.28**
230301	**REHABILITATION / REFAIRS OF FIXED ASSETS - GENERAL**	**2,252,069,274.73**	**10,212,956,319.13**	0.00	**10,212,956,319.13**	**7,279,866,514.76**	**2,933,089,804.37**	**71.28**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS - Rehabilitation of Secondary Schools across the State.	0.00	2,382,956,319.13	0.00	2,382,956,319.13	0.00	2,382,956,319.13	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (REHABILITATION AND COMPLETION OF PUBLIC INSTITUTIONS IN BIRNIN KEBBI	2,225,145,691.23	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION/REPAIRS- OF PUBLIC SCHOOLS - Rehabilitation of Nomadic Schools	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030106	REHABILITATION/REPAIRS- OF PUBLIC SCHOOLS (Rehabilitation/Extension of 15 No. existing Secondary Schools across the State)	26,923,583.50	0.00	0.00	0.00	0.00	0.00	0.00

23030106	REHABILITATION/REPAIRS OF PUBLIC SCHOOLS - Renovation of Secondary Schools Across the State (AGILE Special Intervention Grants)	0.00	7,450,000,000.00	0.00	7,450,000,000.00	7,279,866,514.76	170,133,485.24	97.72
23030109	REHABILITATION/REPAIRS OF FIRE FIGHTING STATIONS - Rehabilitation of 6 No. Science & Technical Colleges Laboratory/Workshop	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Rehabilitation of Educational Resources Centre Division of Extension and Support Services (DESS)	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	**203,000,000.00**	**8,180,000,000.00**	**(490,000,000.00)**	**7,690,000,000.00**	**2,171,508,136.00**	**5,518,491,864.00**	**28.24**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**203,000,000.00**	**8,180,000,000.00**	**(490,000,000.00)**	**7,690,000,000.00**	**2,171,508,136.00**	**5,518,491,864.00**	**28.24**
23050101	RESERCH AND DEVELOPMENT - Provision of Capacity Buildings Training of 600 Scondary Schools Teachers in (6 batches)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESERCH AND DEVELOPMENT (Capacity Building Training on Management Information System/Strategic Planning for Principal Officers in the Ministry & Zonal Offices)	158,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESERCH AND DEVELOPMENT - Provision of Capacity Buildings for Junior Engineers Technicians & Scientist in the State	45,000,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	RESERCH AND DEVELOPMENT - Retrainning Programme Teacher in Service across the State	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Capacity Building Training for out of School Children and Women in the State	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Provision for Colaboration with WAEC, NECO, NABTEB and Others	0.00	1,500,000,000.00	0.00	1,500,000,000.00	886,820,995.00	613,179,005.00	59.12
23050102	COMPUTER SOFTWARE ACQUISITION - Digitallization of Primary Schools Employees (HOPE - Primary Education Component)	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for School Feeding Programme and Supply of food items in Secondary Schools across the State	0.00	3,500,000,000.00	(490,000,000.00)	3,010,000,000.00	1,284,687,141.00	1,725,312,859.00	42.68

NOTE 162

051700300100	UNIVERSAL BASIC EDUCATION (UBE)							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**4,994,872,346.76**	**7,566,010,333.10**	**0.00**	**7,566,010,333.10**	**4,388,093,723.41**	**3,177,916,609.69**	**58.00**
2301	**FIXED ASSETS PURCHASED**	**1,445,290,000.00**	**2,364,769,110.00**	**0.00**	**2,364,769,110.00**	**1,037,183,095.34**	**1,327,586,014.66**	**43.86**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,445,290,000.00**	**2,364,769,110.00**	**0.00**	**2,364,769,110.00**	**1,037,183,095.34**	**1,327,586,014.66**	**43.86**
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION (Purchase of Books and instructional materials for primary schools across the State)	689,490,000.00	1,036,769,110.00	0.00	1,036,769,110.00	497,685,672.78	539,083,437.22	48.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION - Provision of Furniture for JSS School across the State	273,600,000.00	473,000,000.00	0.00	473,000,000.00	151,201,300.00	321,798,700.00	31.97
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT -Provision of Furniture for Primary Schools and ECCD across the State	447,200,000.00	800,000,000.00	0.00	800,000,000.00	333,296,122.56	466,703,877.44	41.66
23010126	PURCHASE OF SPORTING /GAME EQUIPMENTS -Sporting equipments for Primary Schools across the State	35,000,000.00	55,000,000.00	0.00	55,000,000.00	55,000,000.00	-	100.00
2302	**CONSTRUCTION / PROVISION**	**1,722,062,331.14**	**2,530,185,223.10**	**0.00**	**2,530,185,223.10**	**1,367,863,705.51**	**1,162,321,517.59**	**54.06**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,722,062,331.14**	**2,530,185,223.10**	**0.00**	**2,530,185,223.10**	**1,367,863,705.51**	**1,162,321,517.59**	**54.06**
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES (Provision of Water at Primary Schools across the State	135,000,000.00	145,000,000.00	0.00	145,000,000.00	89,103,865.74	55,896,134.26	61.45
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - Primary Schools ECCDE and IQS Center Across the State	1,000,000,453.00	1,384,753,198.00	0.00	1,384,753,198.00	877,147,605.93	507,605,592.07	63.34
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS -Construction of JSS Schools Across the State	587,061,878.14	1,000,432,025.10	0.00	1,000,432,025.10	401,612,233.84	598,819,791.26	40.14
2303	**REHABILITATION / REFAIRS**	**1,264,375,015.62**	**1,878,800,000.00**	**0.00**	**1,878,800,000.00**	**1,246,046,922.56**	**632,753,077.44**	**66.32**
230301	**REHABILITATION / REFAIRS OF FIXED ASSETS - GENERAL**	**1,264,375,015.62**	**1,878,800,000.00**	0.00	**1,878,800,000.00**	**1,246,046,922.56**	**632,753,077.44**	**66.32**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS -Renovation of Primary Schools Across the State	728,989,029.64	1,075,300,000.00	0.00	1,075,300,000.00	798,592,892.21	276,707,107.79	74.27
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS - Renovation of JSS Schools Across the State	268,020,985.98	663,500,000.00	0.00	663,500,000.00	329,573,405.35	333,926,594.65	49.67
23030106	REHABILITATION/REPAIRS- OF PUBLIC SCHOOLS (Grant for the Renovation of BESDA IQS Centres)	187,365,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	TREE PLANTING (Provision of gardens across the Primary Schools in the State)	80,000,000.00	140,000,000.00	0.00	140,000,000.00	117,880,625.00	22,119,375.00	84.20
2305	**OTHER CAPITAL PROJECTS**	**563,145,000.00**	**792,256,000.00**	**0.00**	**792,256,000.00**	**737,000,000.00**	**55,256,000.00**	93.03
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**563,145,000.00**	**792,256,000.00**	**0.00**	**792,256,000.00**	**737,000,000.00**	55,256,000.00	93.03
23050101	RESERCH AND DEVELOPMENT (Training of Primary 1 and 2 Teachers on Rana Methodology)	397,889,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000.00	0.00	100.00
23050103	MONITORING AND EVALUATION - Montoring of facilitors in centres	35,256,000.00	55,256,000.00	0.00	55,256,000.00	0.00	55,256,000.00	0.00
23050103	MONITORING AND EVALUATION (Montoring of Project Execution acrosss the State)	60,000,000.00	92,000,000.00	0.00	92,000,000.00	92,000,000.00	0.00	100.00
23050103	MONITORING AND EVALUATION (Montoring and quality assurance of Schools activities acrosss the State)	70,000,000.00	145,000,000.00	0.00	145,000,000.00	145,000,000.00	0.00	100.00

NOTE 163

056300100100	MINISTRY FOR HIGHER EDUCATION							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**4,932,948,085.17**	**0.00**	**4,932,948,085.17**	**2,338,737,421.30**	**2,594,210,663.87**	**47.41**
2301	**FIXED ASSETS PURCHASED**	**0.00**	**362,000,000.00**	**0.00**	**362,000,000.00**	**0.00**	**362,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**362,000,000.00**	**0.00**	**362,000,000.00**	**0.00**	**362,000,000.00**	**0.00**
23010112	PURCHASE OF OFFICE FERNITURE AND FITTINGS - Furnishing of School of Arts and Social Science COE Argungu	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - Procurement of Elect Equipment and Machineries for Resource Accreditation Poly Dakingari	0.00	112,000,000.00	0.00	112,000,000.00	0.00	112,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - Supply of Science /Laboratory Equipments Chemisry, Physics and Biology in College of Health Teachnology Jega, College of Nursing Sciences Birnin Kebbi and COBAS Yauri)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	**650,076,980.24**	**0.00**	**751,602,045.24**	**251,525,056.00**	**500,076,989.24**	**33.47**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**650,076,980.24**	**0.00**	**751,602,045.24**	**251,525,056.00**	**500,076,989.24**	**33.47**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - Construction of Female Hostels, College of Nursing Science	0.00	314,787,418.24	0.00	314,787,418.24	0.00	314,787,418.24	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - Construction and Completion of some structure at Adamu Augie College of Education, Argungu	0.00	105,289,562.00	0.00	105,289,562.00	0.00	105,289,562.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - Construction of Arts and Social Science (College of Education Argungu)	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE - Provision of Infrastructure Facilities to Tertiary Institutions to meet Acreditation Standard	0.00	150,000,000.00	101,525,065.00	251,525,065.00	251,525,056.00	9.00	100.00
2303	**REHABILITATION / REFAIRS**	**0.00**	**980,871,104.93**	**0.00**	**879,346,039.93**	**205,000,000.00**	**674,346,039.93**	**23.31**
230301	**REHABILITATION / REFAIRS OF FIXED ASSETS - GENERAL**	**0.00**	**980,871,104.93**	**0.00**	**879,346,039.93**	**205,000,000.00**	**674,346,039.93**	**23.31**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS - Renovation of ICT Complex and Information Demostration Room at College of Health Science & Technology, Jega	0.00	205,000,000.00	0.00	205,000,000.00	205,000,000.00	0.00	100.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS - Renovation and Expansion of Physic Laboratories and Demostration Room at College of Nursing Science Birnin Kebbi	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030106	REHABILITATION/REPAIRS - PUBLIC SCHOOLS - Construction of ICT Hall and Computers at College of Nursing	0.00	520,871,104.93	101,525,065.00	419,346,039.93	0.00	419,346,039.93	0.00
23030106	REHABILITATION /REPAIRS OF PUBLIC SCHOOLS - Upgrading of Laboratory Facilities at College of Preliminary Studies, Yelwa-Yauri	0.00	205,000,000.00	0.00	205,000,000.00	0.00	205,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**2,940,000,000.00**	**0.00**	**2,940,000,000.00**	**1,882,212,365.30**	**1,057,787,634.70**	**64.02**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**2,940,000,000.00**	**0.00**	**2,940,000,000.00**	**1,882,212,365.30**	**1,057,787,634.70**	**64.02**
23050101	RESERCH ABD DEVELOPMENT - Provision for the payment of Scholarship Fees to Kebbi State Indegens Nationwide	0.00	1,500,000,000.00	0.00	1,500,000,000.00	1,227,812,805.30	272,187,194.70	0.00
23050101	RESERCH ABD DEVELOPMENT - Provision for the payment of International Scholarship Fees to Kebbi State Indegens studying abroad	0.00	1,440,000,000.00	0.00	1,440,000,000.00	654,399,560.00	785,600,440.00	0.00

NOTE 164

056301800100	STATE POLYTECHNIC, DAKIN GARI							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**1,837,966,701.00**	**0.00**	**1,837,966,701.00**	**0.00**	**1,837,966,701.00**	**0.00**
2301	**FIXED ASSETS PURCHASED**	**0.00**	**37,500,000.00**	**0.00**	**37,500,000.00**	**0.00**	**37,500,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**37,500,000.00**	**0.00**	**37,500,000.00**	**0.00**	37,500,000.00	**0.00**
23010119	PURCHASE OF POWER GENERATING SET - Procurement and Installation of 5 No. Inverter at Capacity of 5KVA including Batteries, Panel, Charge Controller and Cables	0.00	22,500,000.00	0.00	22,500,000.00	0.00	22,500,000.00	0.00
23010124	PURCHASE OF TEACHING/LEARNING AID EQUIPMENT - Purchase of Laboratory Consumables and Chemicals	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
2302	**CONSRUCTION OF PROVISION**	**0.00**	**1,701,466,701.00**	**0.00**	**1,701,466,701.00**	**0.00**	**1,701,466,701.00**	**0.00**
230201	**CONSRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**1,701,466,701.00**	**0.00**	**1,701,466,701.00**	**0.00**	1,701,466,701.00	0.00
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS- Construction of State Polytechnic Offices	0.00	1,159,466,701.00	0.00	1,159,466,701.00	0.00	1,159,466,701.00	0.00
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS - Rehabilitation/Renovation of Sarki Kigo Male Hostel	0.00	12,500,000.00	0.00	12,500,000.00	0.00	12,500,000.00	0.00
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS - Rehabilitation/Renovation of Ruwa RK Male Hostel	0.00	9,000,000.00	0.00	9,000,000.00	0.00	9,000,000.00	0.00
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS - Rehabilitation/Renovation of Lamido Female Hostel	0.00	8,500,000.00	0.00	8,500,000.00	0.00	8,500,000.00	0.00
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS - Rehabilitation/Renovation of 2 No. Academic Block	0.00	42,000,000.00	0.00	42,000,000.00	0.00	42,000,000.00	0.00
23020107	CONSTRUCTION/PROVISION OF PUBLIC SCHOOLS - Completion of 1 No. 3 Story Department Building	0.00	470,000,000.00	0.00	470,000,000.00	0.00	470,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**99,000,000.00**	**0.00**	**99,000,000.00**	**0.00**	**99,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**0.00**	**99,000,000.00**	**0.00**	**99,000,000.00**	**0.00**	**99,000,000.00**	**0.00**
23030104	REHABILITATION / REPAIRS OF WATER FACILITIES -Re-Construction of 40 Litres Capacity Collapse Steel Tower Tank	0.00	36,000,000.00	0.00	36,000,000.00	0.00	36,000,000.00	0.00
23030106	REHABILITATION / REPAIRS OF PUBLIC SCHOOLS- Rehabilitation/Renovation of 3 No. Classroom	0.00	21,000,000.00	0.00	21,000,000.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS OF PUBLIC SCHOOLS- Rehabilitation/Renovation of Nasamu Multipurpose Hall	0.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23030106	REHABILITATION / REPAIRS OF PUBLIC SCHOOLS- Rehabilitation/Repairs of Perimeter Fencing	0.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00

NOTE 165

056301900100	ADAMU AUGIE COLLEGE OF EDUCATION ARGUNGU							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**1,656,944,930.00**	**0.00**	**1,656,944,930.00**	**0.00**	**1,656,944,930.00**	**0.00**
2302	**CONSRUCTION OF PROVISION**	**0.00**	**1,656,944,930.00**	**0.00**	**1,656,944,930.00**	**0.00**	**1,656,944,930.00**	**0.00**
230201	**CONSRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**1,656,944,930.00**	**0.00**	**1,656,944,930.00**	**0.00**	**1,656,944,930.00**	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS-Construction and Furnishing of 240 Capacity Student Female Hostel	0.00	463,329,225.72	0.00	463,329,225.72	0.00	463,329,225.72	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - Proposed Construction of 1m litres of Water of Storage Tank at University Main Water Works	0.00	72,000,000.00	0.00	72,000,000.00	0.00	72,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - Construction of College of Medicine Lecture Tearter (Newly Captured) TETFUND	0.00	372,914,892.52	0.00	372,914,892.52	0.00	372,914,892.52	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS -Implementation of TETFUND Projects	0.00	748,700,811.76	0.00	748,700,811.76	0.00	748,700,811.76	0.00

NOTE 166

056302100100	STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY ALIERO							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**1,656,944,930.00**	**(190,000,000.00)**	**1,466,944,930.00**	**0.00**	**1,466,944,930.00**	**0.00**
2302	**CONSRUCTION OF PROVISION**	**0.00**	**1,656,944,930.00**	**(190,000,000.00)**	**1,466,944,930.00**	**0.00**	**1,466,944,930.00**	**0.00**
230201	**CONSRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**1,656,944,930.00**	**(190,000,000.00)**	**1,466,944,930.00**	**0.00**	**1,466,944,930.00**	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS-Construction and Furnishing of 240 Capacity Student Female Hostel	0.00	463,329,225.72	(190,000,000.00)	273,329,225.72	0.00	273,329,225.72	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES - Proposed Construction of 1m litres of Water of Storage Tank at University Main Water Works	0.00	72,000,000.00	0.00	72,000,000.00	0.00	72,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS - Construction of College of Medicine Lecture Tearter (Newly Captured) TETFUND	0.00	372,914,892.52	0.00	372,914,892.52	0.00	372,914,892.52	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS -Implementation of TETFUND Projects	0.00	748,700,811.76	0.00	748,700,811.76	0.00	748,700,811.76	0.00

NOTE 167

052100100100	MINISTRY OF HEALTH							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**832,016,453.51**	**25,514,537,646.33**	**(500,000,000.00)**	**33,014,537,646.33**	**4,751,862,194.12**	**28,262,675,452.21**	**14.39**
2301	**FIXED ASSETS PURCHASED**	**288,620,520.68**	**17,684,293,906.88**	**(500,000,000.00)**	**12,184,293,906.88**	**976,726,280.00**	**11,207,567,626.88**	**8.02**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**288,620,520.68**	**17,684,293,906.88**	**(500,000,000.00)**	**12,184,293,906.88**	**976,726,280.00**	**11,207,567,626.88**	**8.02**
23010106	PURCHASE OF VANS - Purchase of 2 No. Ambulances for Public Emergency responses	0.00	122,500,000.00	0.00	122,500,000.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FUNITURE AND FITTINGS - Completion of Isolation Centre/Molecular Lab	0.00	175,000,000.00	0.00	175,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT - Purchase of Equipment for Kebbi State Teaching Hospital Birnin Kebbi, Sir Yahaya Memorial Hospital, General Hospital Yauri, General Hospital Koko, General Hospital Zuru and General Hospital Argungu	0.00	4,812,509,455.63		4,812,509,455.63	976,726,280.00	3,835,783,175.63	20.30
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT - Equipment of 10 No. General Hospitals (General Hospital Dirin Daji, General Hospital Yauri, General Hospital Fakai, General Hospital Kambaza, General Hospital Suru, General Hospital Augie, General Hospital Arewa and General Hospital Dandi	0.00	0.00	0.00	7,000,000,000.00	0.00	7,000,000,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT - Purchase/Supply/Replacement of equipments for General Hospitals across the State	191,714,520.68	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS- Purchase of AIDs Control Equipments for General Hospital across the State	0.00	99,400,000.00	0.00	99,400,000.00	0.00	99,400,000.00	0.00
23010122	FURNISHING OF ISOLATION CENTRE/MOLECULAR LAB/IDH HOSPITALS	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Purchase of delivery kits and other commodities for Maternal and Child Health Care Programme in Secondary Health Facilities	20,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT - Procurement and Installation of Medical Oxygen Eco-System and Equipment across 2 Secondary Health (General Hospital Koko and MBGH Zuru)	0.00	616,815,951.25	0.00	616,815,951.25	0.00	616,815,951.25	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT - Provision for kits and other activities under the Immunization Plus Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	0.00	10,720,425,000.00	(500,000,000.00)	5,220,425,000.00	0.00	5,220,425,000.00	0.00
23010122	PROCUREMENT AND INSTALLATION OF X-RAY MACHINES TO 29 GENERAL HOSPITALS	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT - Installation of CT - Scan machine at Kebbi State Teaching Hospital Birnin Kebbi	0.00	51,200,000.00	0.00	51,200,000.00	0.00	51,200,000.00	0.00
23010122	PURCHASE OF EQUIPMENT FOR CONTROL OF LEPROSY AND TOBERCULOSIS AT SIR YAHAYA MEMORIAL HOSPITAL BIRNIN KEBBI	16,906,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Purchase of Test Kits for HIV, Consumables, Pre and Post Exposure HIV Prophlaxis	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Purchase of tools for disease surveliance for Public Health Emmergencies Preparedness and Response interventions	0.00	256,200,000.00	0.00	256,200,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT - Purchase of Epidemic Control Kits	0.00	80,243,500.00	0.00	80,243,500.00	0.00	80,243,500.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**2,439,454,265.25**	**0.00**	**2,439,454,265.25**	**655,019,551.00**	**1,784,434,714.25**	**26.85**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	0.00	**2,439,454,265.25**	**0.00**	**2,439,454,265.25**	**655,019,551.00**	**1,784,434,714.25**	**26.85**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS - Construction/Equiping & Furnishing of Two Zonal Warehouses at Yauri and Zuru	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY - Provision and Installation of Solar System for General Hospitals across the state	0.00	1,728,454,265.25	0.00	1,728,454,265.25	655,019,551.00	1,073,434,714.25	37.90
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS - Construction of patient relatives waiting areas with toilets facilities at Kebbi State Teaching Hospital Birnin Kebbi	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES - Expansion of Medical Store Birnin Kebbi	0.00	211,000,000.00	0.00	211,000,000.00	0.00	211,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**443,395,932.83**	**285,552,372.20**	**0.00**	**13,285,552,372.20**	**2,846,816,363.12**	**10,438,736,009.08**	**21.43**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**443,395,932.83**	**285,552,372.20**	**0.00**	**13,285,552,372.20**	**2,846,816,363.12**	**10,438,736,009.08**	**21.43**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES (REHABILITATION OF DATA CAPTURING TOOLS HEALTH MGT INFORMATION SYSTEM)	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTRES - Upgrading of perimeter wall, Gate House, entry culvert and Purchase of CCTV Security Gadget and vab - Wiring for the State Medical Store Compound and Renovation of EPID Unit	0.00	285,552,372.20	0.00	285,552,372.20	0.00	285,552,372.20	0.00

23030105	REHABILITATION OF 290 GENERAL HOSPITAL STRUCTURE ACROSS THE STATE	353,395,932.83	0.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTRES - Rehabilitation of Health Infrastructures across the state	0.00	3,580,000,000.00	0.00	3,580,000,000.00	2,846,816,363.12	733,183,636.88	79.52
23030105	REHABILITATION/REPAIRS - HOSPITAL/HEALTH CENTRES - Rehabilitation /Renovation of 10 No. General Hospitals General Hospital Dirin Daji, General Hospital Yauri, General Hospital Fakai, General Hospital Kambaza, General Hospital Suru, General Hospital Augie, General Hospital Arewa and General Hospital Dandi	0.00	0.00	0.00	13,000,000,000.00	0.00	13,000,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**100,000,000.00**	**5,105,237,102.00**	**0.00**	**5,105,237,102.00**	**273,300,000.00**	**4,831,937,102.00**	**5.35**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**100,000,000.00**	**5,105,237,102.00**	**0.00**	**5,105,237,102.00**	**273,300,000.00**	**4,831,937,102.00**	**5.35**
23050101	RESEARCH AND DEVELOPMENT- Provision for the implementation of Malaria Control Programme	0.00	282,400,000.00	0.00	282,400,000.00	106,000,000.00	176,400,000.00	37.54
23050101	RESEARCH AND DEVELOPMENT- Provision for training on Nutrition Intervention Programme/Health Promotion and Social determinations of Health	0.00	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT- Training / Retraining of Health Personnel across the State	0.00	190,000,000.00	0.00	190,000,000.00	47300000.00	142,700,000.00	24.89
23050101	RESEARCH AND DEVELOPMENT- Provision for Research and Development of Health ralated issues	0.00	20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Production of Data Capturing Tools (Health Management Information System)	0.00	300,000,000.00	0.00	300,000,000.00	100,000,000.00	200,000,000.00	33.33
23050102	COMPUTER SOFTWARE ACQUISITION - Hosting running and naintenance of iHRIS 5.0 Software for Human Resource for Health Programme Intervention	0.00	6,267,400.00	0.00	6,267,400.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Digitilization of Health Workers System (HOPE- Health System Component	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for intervention on Toberclusis and Leprosy Control	0.00	187,500,000.00	0.00	187,500,000.00	20,000,000.00	167,500,000.00	10.67
23050108	SPECIAL GRANTS AND INTERVENTION- Special Intervention support for Cancer Programme/Non Communicable Disease, Care for the Elderly, Mental Health, Oral Health &Eye Healthcare	0.00	619,069,702.00	0.00	619,069,702.00	0.00	619,069,702.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION- Provision for activities around reducing the incidents of Neglected Tropical Diseases programme	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	0.00
23050108	PROVISION FOR THE IMPLEMENTATION OF CANCER PROGRAMME/NON COMMUNICABLE DISEASES	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	PUBLIC HEALTH EMERGENCIES:-PREPAREDNESS AND RESPONSE INTERVENTIONS	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 168

052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**917,681,533.30**	**3,877,085,012.00**	**0.00**	**46,777,085,012.00**	**922,867,040.24**	**45,854,217,971.76**	**1.97**
2301	**FIXED ASSETS PURCHASED**	**164,814,493.06**	**1,150,231,602.00**	**0.00**	**3,450,231,602.00**	**70,000,000.00**	**3,380,231,602.00**	**2.03**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**164,814,493.06**	**1,150,231,602.00**	**0.00**	**3,450,231,602.00**	**70,000,000.00**	**3,380,231,602.00**	**2.03**
23010105	PURCHASE OF MOTOR VEHICLES - Purchase of 3 No. of Toyota Public Address Van	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	**0.00**
23010122	PURCHASE OF HEALTH MEDICAL EQUIPMENTS	164,814,493.06	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT- Procurement of Commodities for Bi-Annual Maternal, Neonatal and Child Health Week (MNCH)	0.00	100,000,000.00	0.00	100,000,000.00	70,000,000.00	30,000,000.00	**70.00**
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT- Provision for Nutrition Intervention Programme	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	**0.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT- Provision of Medical equipment and consumables for effective Maternal and Child Health Services	0.00	500,231,602.00	0.00	500,231,602.00	0.00	500,231,602.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT- Procurement of family planning commoditiesn under the Kebbi State Family Planning Programme (Child Spacing)	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT- Equipping of 40 No. Primary Health Care (PHC)	0.00	0.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**150,685,455.00**	**0.00**	**40,750,685,455.00**	**0.00**	**40,750,685,455.00**	**0.00**
230301	**REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES**	**0.00**	**150,685,455.00**	**0.00**	**40,750,685,455.00**	**0.00**	**40,750,685,455.00**	**0.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES - Rehabilitation and Repairs of 40 Cold Chain Equipments (CCE)	0.00	150,685,455.00	0.00	150,685,455.00	0.00	150,685,455.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES - Upgrade/Renovation of 30 Ward Health Facilities across the 21 LGAs	0.00	600,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES -Standardization/Revitalization of 40 No. Primary health Care (PHC)	0.00	0.00	0.00	40,000,000,000.00	0.00	40,000,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**752,867,040.24**	**2,576,167,955.00**	**0.00**	**2,576,167,955.00**	**852,867,040.24**	**1,723,300,914.76**	**33.11**
23050101	**ACQUISITION OF NON TANGIBLE ASSETS**	**752,867,040.24**	**2,576,167,955.00**	**0.00**	**2,576,167,955.00**	**852,867,040.24**	**1,723,300,914.76**	**33.11**
23050102	COMPUTER SOFTWARE ACQUISITION - Provision of Ward Health System	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION - Computerization of Health Management Information System	0.00	100,460,455.00	0.00	100,460,455.00	0.00	100,460,455.00	0.00
23050108	HEALTH CARE UNDER ONE ROOF	752,867,040.24	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTRVENTION- Provision for Pre-Maternal and Child Health Care (IMOP) programme	0.00	500,675,000.00	0.00	500,675,000.00	0.00	500,675,000.00	0.00
23050108	SPECIAL GRANTS AND INTRVENTION- Provision to improve health activities with partners (UNICEF, WHO etc)	0.00	700,000,000.00	0.00	700,000,000.00	100,000,000.00	600,000,000.00	14.29
23050108	SPECIAL GRANTS AND INTRVENTION- Support for the Implementation of Health Care Under One Roof Special Intervention Project	0.00	850,000,000.00	0.00	850,000,000.00	752,867,040.24	97,132,959.76	88.57
23050108	SPECIAL GRANTS AND INTRVENTION- Special Medical Programme & Campaign	0.00	400,032,500.00	0.00	400,032,500.00	0.00	400,032,500.00	0.00

NOTE 169

052110800100	KEBBI STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY (KECHEMA)							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**580,908,910.00**	**3,787,222,640.63**	**0.00**	**3,787,222,640.63**	**1,972,103,772.63**	**1,815,118,868.00**	**52.07**
2301	**FIXED ASSETS PURCHASED**	**580,908,910.00**	**3,712,222,640.63**	**0.00**	**3,712,222,640.63**	**1,972,103,772.63**	**1,740,118,868.00**	**53.12**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**580,908,910.00**	**3,712,222,640.63**	**0.00**	**3,712,222,640.63**	**1,972,103,772.63**	1,740,118,868.00	**53.12**
23010105	PURCHASE OF MOTOR VEHICLES (3 NO. TOYOTA HILUX)	0.00	285,045,000.00	0.00	285,045,000.00	0.00	285,045,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Capitation Fee for Service- Provision for health insurance (25% of BHCPF 687,675,472	0.00	171,918,868.00	0.00	171,918,868.00	0.00	171,918,868.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Capitation Fee for Service-BHCPF FG Grant for Enrolment etc	0.00	687,675,472.00	0.00	687,675,472.00	687,675,472.00	0.00	100.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Capitation Fee for Service-EQUITY FUNDS : (a) 2% State CRF (b) 1% LGAs CRF (C) 2% Contract Sum	0.00	914,955,000.00	0.00	914,955,000.00	0.00	914,955,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Capitation Fee for Service Employer Contributions	0.00	368,200,000.00	0.00	368,200,000.00	0.00	368,200,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Capitation Fee for Service Employer Contributions for enrolment	0.00	1,045,172,800.63	0.00	1,045,172,800.63	1,045,172,800.63	0.00	100.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Capitation Fee for Service- Partners Support for Enrolment Capitation/Fee for Services etc	0.00	239,255,500.00	0.00	239,255,500.00	239,255,500.00	0.00	100.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS (PROVISION OF DRUGS AND MEDICAL CONSUMABLES TO ALL FACILITIES ACROSS THE STATE - BHCPF FG GRANT FOR ENROLMENT SERVICES)	580,908,910.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	**CONSTRUCTION / PROVISION**	**0.00**	**75,000,000.00**	**0.00**	**75,000,000.00**	**0.00**	**75,000,000.00**	**0.00**
230301	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	0.00	**75,000,000.00**	**0.00**	**75,000,000.00**	0.00	75,000,000.00	**0.00**
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Rehabilitation of 5 No. Zonal Offices	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00

NOTE 170

052110900100	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (DMCMA)							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**1,129,293,391.99**	**0.00**	**1,129,293,391.99**	**0.00**	**1,129,293,391.99**	**0.00**
2301	**FIXED ASSETS PURCHASED**	**0.00**	**1,099,293,391.99**	**0.00**	**1,099,293,391.99**	**0.00**	**1,099,293,391.99**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	0.00	**1,099,293,391.99**	**0.00**	**1,099,293,391.99**	**0.00**	1,099,293,391.99	**0.00**
23010105	PURCHASE OF MOTOR VEHICLES - Purchase of 4 No. Cooling Van for Distribution of Drugs (Toyota Van Dyna Model)		154,000,000.00		154,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS - Provision for seed stock for Drug Revolving Fund Programme (DRF)	0.00	945,293,391.99	0.00	945,293,391.99	0.00	945,293,391.99	0.00
2302	**CONSRUCTION OF PROVISION**	**0.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	**0.00**
230201	**CONSRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	**0.00**	**30,000,000.00**	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS/ HEALTH CENTRES - Landscaping for Drugs and Medical Consumable Management Agency (DMCMA)	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00

NOTE 171

053500100100	MINISTRY OF ENVIRONMENT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**2,253,000,000.00**	**28,965,000,000.00**	**0.00**	**28,965,000,000.00**	**0.00**	**335,000,000.00**	**0.00**
2301	**FIXED ASSETS PURCHASED**	**66,000,000.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**0.00**	**50,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**66,000,000.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**0.00**	**50,000,000.00**	**0.00**
23010122	PURCHASE OF EQUIPMENTS FOR SANITATION CONTROL MEASURES	66,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRAL EQUIPMENT - Purchase of Forestry Equipments (Feller, Bunchers, Harvesters and Forwarders)	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRAL EQUIPMENT - Procurement of Laboratory Equipment and Chemicals (Reagent) KESEPA	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**	**40,000,000.00**	**0.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY- Provision for Alternative Source of Energy	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2303	**REHABILITATION / REPAIRS**	**62,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**62,000,000.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**	**100,000,000.00**	**0.00**
23030119	REHABILITATION/REPAIRS -AIR NAVIGATIONAL EQUIPMENTS		0.00	0.00	0.00	0.00	0.00	0.00
23030124	REHABILITATION / REPAIRS OF MARKET /PARKS - Establishment of Parks & Gardens	62,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	**100,000,000.00**	0.00
2304	**PRESERVATION OF ENVIRONMENT**	**74,000,000.00**	**28,770,000,000.00**	**0.00**	**28,770,000,000.00**	**0.00**	**145,000,000.00**	**0.00**
230401	**PRESERVATION OF ENVIRONMENT - GENERAL**	**74,000,000.00**	**28,770,000,000.00**	**0.00**	**28,770,000,000.00**	**0.00**	**145,000,000.00**	**0.00**
23040101	TREE PLANTING - Establishment of Plantations	14,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23040101	TREE PLANTING - Purchase of Seeds and Production Planting	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23040101	TREE PLANTING - Rehabilitation and Protection of Endangered Tree Species	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
23040102	EROSION & FLOOD CONTROL - Provision for the Implementation of Agro-Limatic Resiliance in Semi Arid Landscapes (ACREASAL) in the State	0.00	28,620,000,000.00	0.00	28,620,000,000.00	0.00	0.00	0.00
23040103	WILDLIFE CONSERVATION - Establishment and Improvement of Forest Reseaves in Kebbi State	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23040103	WILDLIFE CONSERVATION (ESTABLISHMENT AND IMPROVEMENT OF FOREST RESEARVES IN KEBBI STATE)	60,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**2,051,000,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,051,000,000.00**	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (ECOLOGICAL FUND ASSISTED PROJECTS COUNTERPART FUNDS)	19,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (AGRO CLIMATIC RESILIENCE IN SEMI ARID LANDSCAPES (ACREASAL) IN THE STATE)	2,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	CLIMATE CHANGE - INTERVENTIN PROGRAMME	32,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 172

054400100100	MINISTRY OF HUMANITARIAN AND EMPOWERMENT							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**1,446,000,000.00**	**4,400,000,000.00**	**0.00**	**4,400,000,000.00**	**2,249,670,719.20**	**2,150,329,280.80**	**51.13**
2301	**FIXED ASSETS PURCHASED**	**0.00**	**360,000,000.00**	**0.00**	**360,000,000.00**	**96,635,000.00**	**263,365,000.00**	**26.84**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**360,000,000.00**	**0.00**	**360,000,000.00**	**96,635,000.00**	**263,365,000.00**	**26.84**
23010104	PURCHASE OF MOTOR CYCLES - Supply of Motorcycle for 21 LGA Director Social and Zonal Officers	0.00	140,000,000.00	0.00	140,000,000.00	96,635,000.00	43,365,000.00	69.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS - Purchase of Furniture and Fittings for 5 No. Zonal Offices (Argungu, B/Kebbi, Jega, Yauri and Zuru	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS - Supply of Office Equipments (Computers, Mobile Tabs, Printers and Scanners)	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET -Supply and installation of 30KVA Inverter, batteries and Solar panel	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010145	PURCHASE OF ICT EQUIPMENTS - Supply and installation of Internet Facilities.	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	**CONSTRUCTION / PROVISION**	**0.00**	**735,000,000.00**	**0.00**	**735,000,000.00**	**0.00**	**735,000,000.00**	**0.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**0.00**	**735,000,000.00**	**0.00**	**735,000,000.00**	**0.00**	**735,000,000.00**	**0.00**
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS - Provision for the construction of senior citizen centre	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES - Construction and Installation of 5 Solar Boreholes in 3 Rehabilitation Centres (Psytric Rehab Jega, Disable Rehab Argungu and Drug Addict Rehab Zuru	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES - Construction and Installation of Solar Boreholes at 2 IDPs Camp	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020118	CONSTRUCTION/PROVITION OF INFRASTRUCTURE - Provision for the construction of IDPs resettlements & reatriation centres to various communities (Kalgo, Zuru, Ambursa and Mahuta)	0.00	335,000,000.00	0.00	335,000,000.00	0.00	0.00	0.00
2303	**REHABILITATION / REPAIRS**	**0.00**	**335,000,000.00**	**0.00**	**335,000,000.00**	**0.00**	**335,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**0.00**	**335,000,000.00**	**0.00**	**335,000,000.00**	**0.00**	**335,000,000.00**	**0.00**
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Renovation of mentally Disabled Centres in jega and Zuru	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Renovation of 2 No. Zonal Humanitarian Officers at Zuru and Argungu	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Renovation and expansion of Toilets at Disable Centre Andarai, Argungu and Amanawa Leprosy Centre Kalgo	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS - Refurbishing of Sheltered training Workshop for the Blind, Deaf and Cripple at Argungu and Birnin Kebbi	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**1,446,000,000.00**	**2,970,000,000.00**	**0.00**	**2,970,000,000.00**	**2,153,035,719.20**	**816,964,280.80**	**72.49**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,446,000,000.00**	**2,970,000,000.00**	**0.00**	**2,970,000,000.00**	**2,153,035,719.20**	**816,964,280.80**	72.49
23050102	COMPUTER SOFTWARE ACQUISITION - Provision for Management Information System for Disaster Management	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

23050104	ANNIVERSARIES/CELEBRATIONS - Provision of National/International Observance Days	0.00	100,000,000.00	0.00	100,000,000.00	69,500,000.00	30,500,000.00	69.50
23050104	ANNIVERSARIES/CELEBRATIONS - Ramadan Sallah Support to vulnerable and less previladge in the State	0.00	70,000,000.00	0.00	70,000,000.00	50,000,000.00	20,000,000.00	71.43
23050108	SPECIAL GRANTS INTERVENTION - Provision for seed capital to support market women/petty traders for economic empowerment	880,000,000.00	400,000,000.00	0.00	400,000,000.00	400,000,000.00	0.00	100.00
23050108	SPECIAL GRANTS INTERVENTION FOR THE SUPPORT TO SMALL SCALE FARMERS ON WET AND DRY SEASON FARMING IN THE STATE	496,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS INTERVENTION - Special Intervention for People Empowerment programme	70,000,000.00	450,000,000.00	0.00	450,000,000.00	249,500,000.00	200,500,000.00	55.44
23050108	SPECIAL GRANTS INTERVENTION - Provision for cash transfer to vunerable and PWD in the state through the Implementation of CARES Programme (P for R) (SCTU)	0.00	500,000,000.00	0.00	500,000,000.00	500,000,000.00	0.00	100.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for seed capital and skill acquisition and empowerment under the Rehabilitation programme for Drugs/Substance Addiction Centres	0.00	200,000,000.00	0.00	200,000,000.00	127,000,000.00	73,000,000.00	63.50
23050108	SPECIAL GRANTS INTERVENTION-Provision for Humanitarian Assistance to Victims of Kebbi State Banditry	0.00	500,000,000.00	0.00	500,000,000.00	362,500,000.00	137,500,000.00	72.50
23050109	PROVISION OF AGRICULTURAL INPUTS - Implementation of Social Security Welfare Fund Programme in the State	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS - Support to Small Scale farmers on Wet & Dry season farming in the State	0.00	450,000,000.00	0.00	450,000,000.00	394,535,719.20	55,464,280.80	87.67

NOTE 173

054400200100	SOCIAL SECURITY WELFARE FUND							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**450,000,000.00**	**0.00**	**450,000,000.00**	**0.00**	**450,000,000.00**	**0.00**
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**450,000,000.00**	**0.00**	**450,000,000.00**	**0.00**	**450,000,000.00**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**450,000,000.00**	**0.00**	**450,000,000.00**	**0.00**	**450,000,000.00**	0.00
23050108	SPECIAL GRANTS AND INTERVENTION - Provision for the Implementation of Social Security Welfare Fund Programme in the State	0.00	450,000,000.00	0.00	450,000,000.00	0.00	450,000,000.00	0.00

NOTE 174

055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS							
CODE	DESCRIBTION	PREVIOUS YEAR ACTUAL 2024	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	**CAPITAL EXPENDITURE**	**0.00**	**387,599,543.50**	**0.00**	**387,599,543.50**	**0.00**	**387,599,543.50**	**0.00**
2301	**FIXED ASSETS PURCHASED**	**0.00**	**85,000,000.00**	**0.00**	**85,000,000.00**	**0.00**	**85,000,000.00**	**0.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**0.00**	**85,000,000.00**	**0.00**	**85,000,000.00**	**0.00**	**85,000,000.00**	**0.00**
23010124	PURCHASE OF INDUSTRIAL EQUIPMENTS - Procurement of Sewing Machine for the Centre at Birnin Kebbi H/Q	0.00	85,000,000.00	0.00	85,000,000.00	0.00	85,000,000.00	
2303	**REHABILITATION / REPAIRS**	**0.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**0.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**0.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**0.00**	**55,000,000.00**	**0.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS- Rehabilitation of Zonal Offices Argungu and Zuru	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
2305	**OTHER CAPITAL PROJECTS**	**0.00**	**247,599,543.50**	**0.00**	**247,599,543.50**	**0.00**	**247,599,543.50**	**0.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**0.00**	**247,599,543.50**	**0.00**	**247,599,543.50**	**0.00**	**247,599,543.50**	**0.00**
23050101	RECHHEARCH AND DEVELOPMENT- Provision of Capacity Building to 84 Officers from 21 LGAs on NCoA Complience	0.00	150,500,000.00	0.00	150,500,000.00	0.00	150,500,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT - Support for Local Government Development Plans	0.00	28,099,543.50	0.00	28,099,543.50	0.00	28,099,543.50	0.00
23050101	RESEARCH AND DEVELOPMENT - Support for the Community Development Plans	0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
23050103	MONITORING AND EVALUATION- Inspection and Monitoring of L G Project in 21 LGAs	0.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00

SECTION D

FINANCING, LOANS & INVESTMENTS

Dividends, grants, loan receipts and repayments, bank balances, investments and payables.

13 SHEETS Pages 231–244

NOTE 175

DETAILS OF DIVIDENDS RECEIVED

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	2/2/2025	FIRST BANK RIGHT ISSUE	943,000.00
2	2/2/2025	CONOIL	233,178.75
3	4/1/2025	FCMB RENT	400,000.00
4	4/2/2025	AFRICA PRUDENCIAL	52,033.86
5	4/4/2025	AFRICA PRUDENCIAL	520,338.60
6	4/11/2025	AFRILAND	47,697.30
7	4/24/2025	GTCO	8,987,263.07
8	4/25/2025	LARFARGE	2,370,699.36
9	4/25/2025	UBA	6,512,400.00
10	4/25/2025	UBA	702,000.00
11	4/25/2025	FCMB PENSION LTD	48,164,268.70
12	4/30/2025	FCMB B4 OK	212,986.62
13	4/30/2025	FIDELITY BANK	8,212,443.75
14	5/2/2025	FCMB B6 OK	330,480.00
15	5/9/2025	NASCON	584,929.13
16	5/13/2025	DPG	249,750.00
17	5/19/2025	NABS NIBBS APB/KEBBI/APCL	7,902,331.20
18	5/20/2025	WAPCO	2,228,905.62
19	5/23/2025	FIRST HOLDING CO.	778,712.40
20	5/23/2025	FIRST HOLDING CO.	831,870.00
21	5/23/2025	BULK	17,344.62
22	8/18/2025	AFRICA PRUDENCIAL	15,750,000.00
23	8/20/2025	JA'IZ BANK	312,203.16
24	8/19/2025	UCAP	41,238.52
25	9/8/2025	UPDC	40,058.10
26	9/8/2025	UPDC	420.38
27	9/8/2025	ROAD NIGERIA	2,975,998.50
28	9/26/2025	ROAD NIGERIA	743,998.50
29	9/26/2025	GRDS ET	21,138.11
30	10/28/2025	MTN NIGERIA DIVI.	324,387.00
31	11/28/2025	FG SUK RENTAL	313,657.00
32	12/30/2025	CONOIL FIRST BANK	233,178.72
33	12/30/2025	CONOIL STERLING BANK	1,798.65
34		FCMB PENSION RENT	800,000.00
		TOTAL	**111,840,709.62**

NOTE 176
DETAILS OF GRANTS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
	AIDS AND GRANTS						
	FOREIGN GRANTS						
	UNICEF Grant General	5,806,579,183.00	0.00	5,806,579,183.00	0.00	5,806,579,183.00	0.00
	World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Loan)	42,000,000,000.00	0.00	42,000,000,000.00	17,244,306,859.00	24,755,693,141.00	0.00
	COVID -19 Action Recovery and Economic Stimullus (CARES) Project (World Bank Loan)	16,050,000,000.00	0.00	16,050,000,000.00	4,193,635,376.00	11,856,364,624.00	26.13
	Agriculture Transformation Agenda Support Programme Phase -1 (ATASP-1) (ADFB Grants)	2,303,727,281.20	0.00	2,303,727,281.20	0.00	2,303,727,281.20	0.00
	Agro-Climatic Resilliance in Semi-Arid Lans-dscapes (ACREASAL)	28,620,000,000.00	0.00	28,620,000,000.00	0.00	28,620,000,000.00	0.00
	Global Environment Facility (GEF- 8) from Food Agricultural Organization	1,125,000,000.00	0.00	1,125,000,000.00	0.00	1,125,000,000.00	0.00
	Global Fund Grant for the Procurement and Installation of Medical Oxygen Equipment in the State	616,815,951.25	0.00	616,815,951.25	0.00	616,815,951.25	0.00
	USAID Contribution from all Partners in Kebbi State (PMI, HWM, State2State, PSM, Advancing Nutrition et all	1,000,000,000.00		1,000,000,000.00		1,000,000,000.00	
	Nigeria for Women Project (NFWP)	4,900,000,000.00	0.00	4,900,000,000.00	0.00	4,900,000,000.00	0.00
	SUB TOTAL	**102,422,122,415.45**	**0.00**	**102,422,122,415.45**	**21,437,942,235.00**	**80,984,180,180.45**	**20.93**
	DOMESTIC GRANTS						
	Federal Government Grant for Universal Basic Education (UBE)	3,554,642,584.46	0.00	3,554,642,584.46		3,554,642,584.46	0.00
	Sustainability Development Goal (SDG)	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
	Federal Government Terciary Education Trust Fund (TETFUND) Grant for (College of E ducation Argungu)	670,862,602.00	0.00	670,862,602.00	1,463,150,000.00	(792,287,398.00)	218.10
	Federal Government Terciary Education Trust Fund (TETFUND) Intervention (KSUSTA) University of Science & Technology Aliero	1,656,944,930.00	0.00	1,656,944,930.00	1,565,562,669.98	91,382,260.02	94.48
	Federal Government Terciary Education Trust Fund (TETFUND) Intervention (Poly Dakingari)	1,159,466,701.00	0.00	1,159,466,701.00	3,284,355,731.71	(2,124,889,030.71)	283.26
	Social Investment Programmes (FGN Intervention Grants)	0.00	0.00	0.00	0.00	0.00	0.00
	Social Security Welfare Fund (Local Government Grant)	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
	BHCPF for National Health Insurance Scheme (NHIS) (KECHEMA)	687,675,472.00	0.00	687,675,472.00	0.00	687,675,472.00	0.00
	SUB TOTAL	**7,953,592,289.46**	**0.00**	**7,953,592,289.46**	**6,313,068,401.69**	**1,640,523,887.77**	**79.37**
	TOTAL	**110,375,714,704.91**	**0.00**	**110,375,714,704.91**	**27,751,010,636.69**	**82,624,704,068.22**	**25.14**

NOTE 177

DETAILS OF EXTERNAL LOANS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
	COVID - 19 Action Recovery and Economic Stimulus (CARES) Project (World Bank Loan)	16,050,000,000.00	0.00	16,050,000,000.00	0.00	16,050,000,000.00	0.00
	World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Laon)	42,000,000,000.00	0.00	42,000,000,000.00	0.00	42,000,000,000.00	0.00
	World Bank Human Capital Opportunities for Prosperity and Equity Programme (World Bank Loan)	6,000,000,000.00	0.00	6,000,000,000.00	0.00	6,000,000,000.00	0.00
	World Bank Loan for the Implementation Livestock Productivity and Resilience Support Project (L-PRES) L- PRESS	5,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
	Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programe (World Bank Loan)	7,450,000,000.00	0.00	7,450,000,000.00	14,645,334,958.28	(7,195,334,958.28)	196.58
	AFDB Loan for the creation of Special Agro Processing Zone (SAPZ)	51,375,000,000.00	0.00	51,375,000,000.00	0.00	51,375,000,000.00	0.00
	World Bank Loan for implementation of Rural Access Road Agency (RARA) for construction of State Road	10,000,000,000.00	0.00	10,000,000,000.00	0.00	10,000,000,000.00	0.00
	RAAMP	16,421,201,040.00	0.00	16,421,201,040.00	0.00	16,421,201,040.00	0.00
	World Bank Loan for Immunization Plus Malaria Progress by Accelarating Coverage and Transforming Services (IMPACT)	10,720,425,000.00	0.00	10,720,425,000.00	339,632,524.75	10,380,792,475.25	0.00
	World Bank Loan for the Implementation of Agro-Climatic Resilliance in Semi-Arid Landscapes (ACREASAL)	28,620,000,000.00	0.00	28,620,000,000.00	17,939,790,664.93	10,680,209,335.07	
	TOTAL	**193,636,626,040.00**	**0.00**	**193,636,626,040.00**	**32,924,758,147.96**	**160,711,867,892.04**	**17.00**

NOTE 178

DETAILS OF INTERNAL LOANS RECEIVED

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	Family Home Fund Housing Loans	7,528,242,313.17	0.00	7,528,242,313.17	0.00	7,528,242,313.17	0.00
	Infrastructure Loan from Commercial Bank	45,000,000,000.00	0.00	45,000,000,000.00	0.00	45,000,000,000.00	0.00
	CBN backed loan for Accelerated Agricultural Development Scheme (AADS)	4,500,000,000.00	0.00	4,500,000,000.00	0.00	4,500,000,000.00	0.00
	TOTAL	**7,528,242,313.17**	**0.00**	**7,528,242,313.17**	**0.00**	**7,528,242,313.17**	**0.00**

NOTE 179

DETAILS OF EXTERNAL LOAN REPAYMENT

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINALBUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	0.00
2	FEBRUARY	256,726,333.68		0.00		395,896,049.47	(395,896,049.47)	0.00
3	MARCH	392,354,047.21		0.00		395,896,049.47	(395,896,049.47)	0.00
4	APRIL	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
5	MAY	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
6	JUNE	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
7	JULY	185,044,904.16		0.00		395,896,049.47	(395,896,049.47)	0.00
8	AUGUST	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
9	SEPTEMBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
10	OCTOBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
11	NOVEMBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
12	DECEMBER	482,706,139.92		0.00		362,453,051.78	(362,453,051.78)	0.00
	TOTAL	**3,887,313,649.24**	**-**	0.00	**-**	**4,670,347,695.64**	**(4,670,347,695.64)**	0.00

NOTE 180

DETAILS OF INTERNAL LOANS REPAYMENT

		PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	98,588,614.40		0.00		66,813,572.93	(66,813,572.93)	0.00
2	FEBRUARY	67,170,405.51		0.00		66,779,655.65	(66,779,655.65)	0.00
3	MARCH	67,139,764.42		0.00		66,745,484.40	(66,745,484.40)	0.00
4	APRIL	67,107,689.14		0.00		66,711,056.06	(66,711,056.06)	0.00
5	MAY	67,075,977.74		0.00		66,678,369.19	(66,678,369.19)	0.00
6	JUNE	67,044,028.51		0.00		66,641,423.62	(66,641,423.62)	0.00
7	JULY	67,011,839.65		0.00		66,606,215.25	(66,606,215.25)	0.00
8	AUGUST	66,979,409.38		0.00		66,570,742.77	(66,570,742.77)	0.00
9	SEPTEMBER	66,946,735.88		0.00		66,535,004.27	(66,535,004.27)	0.00
10	OCTOBER	66,913,817.33		0.00		66,498,997.74	(66,498,997.74)	0.00
11	NOVEMBER	66,880,651.89		0.00		99,462,721.15	(99,462,721.15)	0.00
12	DECEMBER	66,864,202.94		0.00		33,462,721.15	(33,462,721.15)	0.00
	TOTAL	**835,723,136.79**	**-**	0.00	**-**	**799,505,964.18**	**(799,505,964.18)**	0.00

NOTE 181

OTHER DEDUCTION FROM FAAC

S/NO	MONTH	DETAIL OF DEDUCTION	AMOUNT
1	JANUARY	FAAC (Statutory) Ecological	63,819,231.15
2	FEBRUARY	FAAC (Statutory) Ecological	130,771,496.16
3	MARCH	FAAC (Statutory) Ecological	139,391,955.06
4	APRIL	FAAC (Statutory) Ecological	160,788,907.47
5	MAY	FAAC (Statutory) Ecological	164,146,619.60
6	JUNE	FAAC (Statutory) Ecological	149,764,672.97
7	JULY	FAAC (Statutory) Ecological	180,567,678.62
8	AUGUST	FAAC (Statutory) Ecological	233,601,312.93
9	SEPTEMBER	FAAC (Statutory) Ecological	260,491,616.78
10	OCTOBER	FAAC (Statutory) Ecological	221,372,167.40
11	NOVEMBER	FAAC (Statutory) Ecological	247,635,077.08
12	DECEMBER	FAAC (Statutory) Ecological	254,354,477.45
		TOTAL	**2,206,705,212.67**

NOTE 182

BANKS BALANCES

S/NO.	NAME OF BANKS	TOTAL AMOUNT
		₦
1	UBA - Infrastructure Account	345,172.64
2	UBA Main Account	5,923,659,483.02
3	UBA Budget Support Facility Account	999,541.50
4	UBA Paris Club Refund Account	31,260,990.57
5	UBA Treasury Single Account (TSA)	731,114,922.66
6	UBA Bridging Facility Funds	87,127,773.91
7	UBA CACS Account	234,942.51
8	Zenith Bank VAT Account	4,024,543,497.46
9	Zenith Bank A.G Main	154,038,294.22
10	Zenith Bank Salary	275,192,358.11
11	Zenith Bank Civilian Pension	21,370,936.10
12	Zenith Bank Retention Deposit	587,045,658.43
13	Zenith Bank Cares Accounts	1,634,728.57
14	Zenith Bank Infrastructure Development Account	1,505,994,988.39
15	Jaiz Bank A.Gs Main	673,947,873.27
16	Jaiz Bank A.Gs Main II	15,756.44
17	Jaiz Bank Rural Infrastructure Account	84,440.17
18	Eco Bank AGs Recovery Fund	19,215,742.54
19	Eco Bank (1) VAT Account	168,549,158.27
20	Union Bank A Gs Gratuity Account	260,317,933.76
21	Access Bank ECA Backed Loan	937,044,642.31
22	Access Bank Infrastructure Development Account	279,421,647.95
23	KBHS & Loans Sales of Govt Quarters	59,804,959.07
24	KBHS & Loans Housing Loan Acct	1,466,163.86
25	KBHS & Loans Car Loan Account	723,954.41
26	Sterling Bank Plc	478,316,769.93
	TOTAL	**16,223,472,330.07**

NOTE 183

DETAILS OF INVESTMENT

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ ADDITIONAL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
A		**BANK SECTOR**	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	48.75	201,220,646.25
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	12.30	5,350,106.40
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	20.45	149,283,977.50
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00		9,667.00	45.00	435,015.00
5		ECOBANK TRANSACTIONAL INCORP.	15,333.00	15,333.00	30,666.00	45.00	1,379,970.00
6	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	115.95	180,163,689.75
7	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	9.99	2,574,922,500.00
8	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	8.00	16,302,680.00
9	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	1.51	1,744,050.00
10	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	47.00	113,364,000.00
12	2024	UNITED BANK FOR AFRICA RIGHTS 2024	482,400.00		482,400.00	100.00	48,240,000.00
		SUB TOTAL	**277,395,218.00**	**398,676.00**	**277,311,494.00**		**3,244,416,634.90**
B		**DEVELOPMENT FINANCE SECTOR**					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	6.30	4,583,250.00
2	2011/2012	UBA CAPITAL PLC	1,156,308.00	0.00	1,156,308.00	19.50	22,548,006.00
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	192,718.00	0.00	192,718.00	15.80	3,044,944.40
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEVELOPMENT BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	33,333.00	100,000.00	133,333.00	1.07	142,666.31
7	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		SUB TOTAL	**235,482,885.00**	**593,715.00**	**236,076,600.00**		**945,393,135.71**
C		**INSURANCE SECTOR**					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	3.21	685,996.26
2	10/6/1972	ROYAL EXCHANGE ASS. PLC	1,862,008.00	0.00	1,862,008.00	2.05	3,817,116.40
3	10/9/1975	UNIC INSURANCE PLC	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		SUB TOTAL	**2,393,952.00**	0.00	**2,393,952.00**		**4,524,019.06**
D		**BUILDING MATERIALS SECTOR**					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	203.00	12,460,140,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	190.00	417,067,480.00
3	2010	DANGOTE CEMENT PLC	30,810.00	0.00	30,810.00	799.90	24,644,919.00
		SUB TOTAL	**63,605,902.00**	**0.00**	**63,605,902.00**		**12,901,852,399.00**
E		**AUTOMOBILE SECTOR**					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00
		SUB TOTAL	**351,250,827.00**	**0.00**	**351,250,827.00**		**350,250,165.40**
F		**CONSTRUCTION SECTOR**					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
3	2000/NOV	SUKUK AL-IIJARA	4,140,659.00	0.00			4,140,659.00
		SUB TOTAL	**4,891,992.00**	**0.00**	**751,333.00**		**8,550,456.80**
G		**REAL ESTATE SECTOR**					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	96.30	88,188,651.00

3	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
4		UPDC PLC	2,455,351.00	0.00	2,455,351.00	5.50	13,504,430.50
5		UPDC PLC REAL ESTATE INVEST. TRUST	406,890.00	0.00	406,890.00	7.75	3,153,397.50
		SUB TOTAL	**6,329,721.00**	**181,450.00**	**6,511,171.00**		**107,304,578.48**
H		**CONGLOMERATES SECTOR**					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	10.60	12,685,179.00
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	90	46,794,330.00
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z CUSSIONS PLC	748,697.00	0.00	748,697.00	65.55	49,077,088.35
7	1988	NESTILE FOODS PLC	9,000.00	0.00	9,000.00	2,900.00	26,100,000.00
8	1988	NESTILE FOODS PLC	6,000.00	0.00	6,000.00	2,900.00	17,400,000.00
		SUB TOTAL	**11,093,172.00**	**0.00**	**11,093,172.00**		**245,428,548.65**
I		**PETROLEUM MARKET SECTOR**					
1	1994/95/2012	OANDO PLC	1,016,440.00		1,016,440.00	43.4	44,113,496.00
2		ETHANOL BIO - FUEL 5% EQUITY	5% EQUITY			5% EQUITY	5% EQUITY
3	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	169.00	14,782,261.00
4	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
5	2000	Forte (AFRINCAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	15.25	13,481,335.50
6	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		SUB TOTAL	**1,920,256.00**	**123,275.00**	**2,043,531.00**		**79,334,271.60**
J		**AGRIC/AGRO ALLIED SECTOR**					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		SUB TOTAL	**8,330,000.00**	**0.00**	**8,330,000.00**		**8,330,000.00**
K		**INDUSTRIAL/DOMESTIC SECTOR**					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		SUB TOTAL	**1,506,071.00**	**0.00**	**1,506,071.00**		**1,506,071.00**
L		**PRODUCTION SECTOR**					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	32.50	819,650.00
2		NASCON ALLIED INDUSTRIES PLC	173,400.00	0.00	173,400.00	145.00	25,143,000.00
3		NASCON ALLIED INDUSTRIES PLC	183,600.00	0.00	183,600.00	145.00	26,622,000.00
		SUB TOTAL	**382,220.00**		**382,220.00**		**52,584,650.00**
M		**COMMUNICATION SECTOR**					
1		MTN NIGERIA PLC	72,086.00	0.00	72,086.00	750.00	54,064,500.00
		SUB TOTAL	**72,086.00**		**72,086.00**		**54,064,500.00**
N		**POWER SECTOR**					
1		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		SUB TOTAL	**12,332,739.00**		**12,332,739.00**		**12,332,739.00**
		GRAND TOTAL	**976,987,041.00**	**1,297,116.00**	**973,661,098.00**		**18,015,872,169.60**

NOTE 184

DETAILS OF STAFF LOANS & ADIVANCES

S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		₦
1	Housing Scheme Kalgo Quarters	6,984,000.00
2	KB Housing Scheme 2nd Aliero Quarters	12,160,600.00
3	Housing Loan Cash Granted	6,210.00
4	Car Loan	26,897,623.16
	TOTAL	**46,048,433.16**

NOTE 185

DETAILS OF EXTERNAL LOANS

S/NO.	CREDITOR	LOAN TITTLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	TOTAL DEBT SERVICE INCL OTHER PAYMENTS JAN-JUNE 2025	TOTAL DEBT SERVICE INCL OTHER PAYMENTS JULY-DECEMBER 2025	TOTAL AMOUNT PAID 2025	DISBURSEMENT OUTSTANDING DEBT (DOD) IN USD	AMOUNT OUTSTANDING 2025
					₦	₦	₦	USD	₦
1	IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	88,452,303.56	82,956,199.85	171,408,503.41	1,203,398.32	1,727,185,990.05
2	IFAD	-IFAD	XDR	2,800,000.00	107,641,973.29	109,676,954.21	217,318,927.50	2,080,542.24	2,986,113,018.55
3	AFDF	(EUR)	EUR	53,464.34	1,392,681.96	1,590,739.19	2,983,421.15	32,237.23	46,268,715.78
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) CHF	CHF	574,270.13	15,923,305.94	18,235,291.03	34,158,596.97	371,804.18	533,634,586.91
5	AFDF	(EUR)	EUR	833,076.26	21,700,693.34	24,786,810.46	46,487,503.80	502,316.34	720,953,090.39
6	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) EUR	USD	3,543,975.54	92,316,530.62	105,445,126.07	197,761,656.69	2,136,895.58	3,066,994,559.78
7	AFDF	Kebbi State Health Services Rehabilitation Project - ADF (18%) USD	EUR	4,509,006.46	120,457,006.40	122,124,352.03	242,581,358.43	2,405,011.51	3,451,809,845.31
8		Kebbi State Rural Access Agricultural Marketing Project (RAAM) IDA	XDR	6,710,785.79	0.00	76,412,955.51	76,412,955.51	9,193,776.41	13,195,432,862.61
9		(ACReSAL) Project	XDR	9,578,289.11	0.00	88,149,630.74	88,149,630.74	13,122,255.90	18,833,810,949.23
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	84,280,452.48	89,921,619.37	174,202,071.85	3,784,624.78	5,431,909,591.54
11	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,115.75	533,724,999.39	486,903,917.51	1,020,628,916.90	6,053,970.20	8,689,003,710.69
12	IDA	Kebbi State Health System Development - (Addin Financing)	XDR	2,313,697.75	65,165,670.04	59,236,990.93	124,402,660.97	2,199,617.83	3,157,017,104.06
13	IDA	Kebbi State Health SystemDevelopment IDA	XDR	2,769,562.60	163,542,404.05	148,010,683.26	311,553,087.31	2,181,722.83	3,131,333,186.07
14	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	266,428,771.62	269,511,067.14	535,939,838.76	3,715,329.61	5,332,453,200.42
15	IDA	Kebbi State - Nigeria for Women - IDA	IDA	15,000,000.00	452,985,872.81	454,743,890.63	907,729,763.44	13,762,500.00	19,752,725,838.75
16	IDA	Kebbi State Nigeria for Women Programme Scale Up Project - IDA	USD	16,000,000.00	0.00	19,916,188.50	19,916,188.50	3,000,000.00	4,305,771,300.00
17	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	6,849,248.58	7,703,422.91	14,552,671.49	4,114,599.89	5,905,508,700.00
18	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	73,292,909.41	78,225,278.85	151,518,188.26	2,952,075.52	4,236,987,351.34
19	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.67	70,341,808.33	74,424,465.33	144,766,273.66	3,626,292.64	5,204,662,256.95
		TOTAL			**2,164,496,631.82**	**2,317,975,583.52**	**4,482,472,215.34**	**76,438,971.01**	**109,709,575,858.43**
	A.	Exchange Rate Gain as at January - June 2025			**29,598,451.62**				
		Variation due to exchange rate movements, changes in disbursement and floating interest rates in July - December 2025 Projection				**(113,658,821.19)**			

NOTE 186

INTERNAL LOANS PAYABLES

S/NO	LOAN DETAILS	AMOUNT
2	Family Homes Funds	2,624,473,687.82
6	Accelarated Agricultural Credit Scheme (AADS)	458,978,583.58
	TOTAL	**3,083,452,271.40**

NOTE 187

OUTSTANDING CONTRACTUAL LIABILITIES

S/NO.	NAMEs OF MDAs	APPROVED (NGN)
1	SSG's OFFICE	1,453,368,991.51
2	MINISTRY WORKS	5,191,525,032.81
3	MINISTRY OF WATER RESOURCES	446,642,487.37
4	MINISTRY OF EDUCATION	1,668,047,155.21
5	MINISTRY OF SCIENCE	1,912,419,964.97
6	MINISTRY OF AGRICULTURE	589,589,713.76
7	HIGH COURT OF JUSTICE	63,129,642.32
8	MINISTRY OF LANDS	0.00
9	MINISTRY OF HEALTH	304,766,883.13
10	HOUSE OF ASSEMBLY	0.00
11	MINISTRY OF INFORMATION	0.00
GRAND TOTAL		**11,629,489,871.08**

SECTION E

HOPE PROGRAMME SCHEDULES

Supporting schedules for the HOPE programme (notes 188–193).

6 SHEETS Pages 246–251

Supplimentary Note 188

A. Personnel Costs (including Salaries directly Charged to CRF in Note	Suppl. Notes 188	2025 Actual				2025 Budget	Varience	2024 Actual
		BED	PHC	OTHER	Total 2025 Actual			
List of MDAs Administration Sector								
List of MDAs Economic Sector								
List of MDAs Law and Justice								
List of MDAs Social Sector	Primary Health Care Development Agency		0.00		0.00	0.00	0.00	0.00
	Ministry for Basic and Secondary Education	1,597,521,647.14			1,597,521,647.14	1,834,277,623.06	236,755,975.92	648,000,000.00
	Universal Basic Education (UBE)	2,946,632,904.24			2,946,632,904.24	3,485,104,248.12	538,471,343.88	1,776,468,272.48
	Primary School Staff Pension Board	6,428,574.84			6,428,574.84	7,503,191.02	1,074,616.18	3,566,697.21
	Library Board	54,000,000.00			54,000,000.00	53,420,763.07	-579,236.93	54,000,000.00
	Arabic & Islamic Education Board	677,090,133.53			677,090,133.53	1,339,069,909.06	661,979,775.53	397,211,492.27
	Abdullahi Fodio Islamic Centre	115,249,755.30			115,249,755.30	115,690,047.00	440,291.70	69,444,557.36
	Agency for Adult Education	35,426,260.22			35,426,260.22	35,426,260.22	0.00	22,967,269.00
	Secondary School Management Board (SSMB)	4,536,220,851.88			4,536,220,851.88	4,590,103,798.57	53,882,946.69	2,055,307,933.90
		9,968,570,127.15			**9,968,570,127.15**	**11,460,595,840.12**	**1,492,025,712.97**	**5,026,966,222.22**

Summary of Hope Gov. Personnel Cost					
BED	Suppl. Notes 188	Total 2025 Actual	2025 Budget	Varience	2024 Actual
PHC		9,968,570,127.15	11,460,595,840.00	1,460,595,840.12	5,026,966,222.22
		0.00	0.00	0.00	0.00
TOTAL		**9,968,570,127.15**	**11,460,595,840.00**	**1,460,595,840.12**	**5,026,966,222.22**

Supplimentary Note 189

OVERHEAD COST	Suppl. Notes 189	2025 Actual				2025 Budget	Varience	2024 Actual
		BED	PHC	OTHER	Total 2025 Actual			
List of MDAs Administration Sector								
List of MDAs Economic Sector								
List of MDAs Law and Justice								
List of MDAs Social Sector	Primary Health Care Development Angency		23,653,000.00		23,653,000.00	114,340,000.00	90,687,000.00	19,500,000.00
	Ministry for Basic and Secondary Education	159,958,800.00			159,958,800.00	417,120,000.00	257,161,200.00	3,044,895,555.00
	Universal Basic Education (UBE)	277,370,000.00			277,370,000.00	313,800,000.00	36,430,000.00	269,310,000.00
	Primary School Staff Pension Board	2,400,000.00			2,400,000.00	3,500,000.00	1,100,000.00	2,400,000.00
	Library Board	750,000.00			750,000.00	57,700,000.00	56,950,000.00	7,450,000.00
	Arabic & Islamic Education Board	14,300,000.00			14,300,000.00	42,450,000.00	28,150,000.00	14,400,000.00
	Abdullahi Fodio Islamic Centre	56,000,000.00			56,000,000.00	63,000,000.00	7,000,000.00	47,499,600.00
	Agency for Adult Education	1,955,000.00			1,955,000.00	1,955,000.00	0.00	1,800,000.00
	Secondary School Management Board (SSMB)	266,166,000.00			266,166,000.00	428,900,000.00	162,734,000.00	243,724,000.00
TOTAL		**778,899,800.00**	**23,653,000.00**		**802,552,800.00**	**1,442,765,000.00**	**640,212,200.00**	**3,650,979,155.00**

Summary of Hope Gov. Overhead Cost	Suppl. Notes 189				
		Total 2025 Actual	2025 Budget	Varience	2024 Actual
BED		778,899,800.00	1,328,425,000.00	549,525,200.00	3,631,479,155.00
PHC		23,653,000.00	114,340,000.00	90,687,000.00	19,500,000.00
TOTAL		**802,552,800.00**	**1,442,765,000.00**	**640,212,200.00**	**3,650,979,155.00**

Supplimentary Note 190

CAPITAL EXPENDITURE	Suppl. Notes 190	2025 Actual				2025 Budget	Varience	2024 Actual
		BED	PHC	OTHER	Total 2025 Actual			
List of MDAs Administration Sector								
List of MDAs Economic Sector								
List of MDAs Law and Justice								
List of MDAs Social Sector	Primary Health Care Development Angency		922,867,040.24		922,867,040.24	46,777,085,012.00	45,854,217,971.76	917,681,533.30
	Ministry for Basic and Secondary Education	9,511,374,650.76			9,511,374,650.76	19,934,435,627.20	10,423,060,976.44	2,620,678,494.68
	Universal Basic Education (UBE)	4,388,093,723.41			4,388,093,723.41	7,566,010,333.10	3,177,916,609.69	4,994,872,346.76
	Primary School Staff Pension Board	-			-	0.00	0.00	0.00
	Library Board	-			-	0.00	0.00	0.00
	Arabic & Islamic Education Board	-			-	0.00	0.00	0.00
	Abdullahi Fodio Islamic Centre	-			-	0.00	0.00	0.00
	Agency for Adult Education	-			-	0.00	0.00	0.00
	Secondary School Management Board (SSMB)	-			-	0.00	0.00	0.00
TOTAL		**13,899,468,374.17**	**922,867,040.24**		**14,822,335,414.41**	**74,277,530,972.30**	**59,455,195,557.89**	**8,533,232,374.74**

Summary of Hope Gov. Capital Expend	Suppl. Notes 189				
		Total 2025 Actual	2025 Budget	Varience	2024 Actual
BED		13,899,468,374.17	27,500,445,960.30	13,600,977,586.13	7,615,550,841.44
PHC		922,867,040.24	46,777,085,012.00	45,854,217,971.76	917,681,533.30
TOTAL		**14,822,335,414.41**	**74,277,530,972.30**	**59,455,195,557.89**	**8,533,232,374.74**
TOTAL		14,822,335,414.41	74,277,530,972.30	59,455,195,557.89	8,533,232,374.74

Supplimentary Note 191

25a **1. BASIC EDUCATION EXPENDITURE**

S/N	MDA	SUPPL. NOTES 191	PROGRAMME	FUCTION CODE	ECONOMIC CODE	DESCRIPTION	AMOUNT ₦
1	SUBEB		Increase in access retertion ,and completion rate at all levels	PREPRIMARY AND PRIMARY EDUCATION	21010101 (Personnel Cost)	Salarie & Emoluments	2,946,632,904.24
2	MINISTRY OF EDUCTION		Equity and inclusi veness in the provision of education services	PREPRIMARY AND PRIMARY EDUCATION	22020310 (Overhead)	Book & Instruction Material	0.00
4	SUBEB		Adequete infrastrured at all levels	PREPRIMARY AND PRIMARY EDUCATION	23010124 (Capital Expenditure)	Furniture (Desk, Chairs)	333,296,122.56
5	MINISTRY OF EDUCTION		Eductaion Sector Expenditure Not Else where classfied	PREPRIMARY AND PRIMARY EDUCATION	220200501 (Overhead)	Teachers Development & Training	18,880,000.00
	TOTAL						**3,298,809,026.80**

Supplimentary Note 192

25b **1. PRIMARY HEALTH CARE (PHC) EXPENDITURE**

S/N	MDA	SUPPL. NOTES 192	PROGRAMME	FUCTION CODE	ECONOMIC CODE	DESCRIPTION	AMOUNT ₦
1	PHC Development Agency		effected governance of the Health Sytem	SPECIALIZED HOSPITAL SERVICE	21010101 (Personnel Cost)	Salarie & Emoluments	0.00
2	MINISTRY OF Health		Enhacement of the Delivery of Essential Pactkage of Health Sevices (EPHS) to all Citizens	PUBLIC HEALTH SERVICE	(Overhead)	Medicines	0.00
3	PHC Development Agency		provison of universal health coverage and financial risk protection for citizens	PUBLIC HEALTH SERVICE	23010122 (Capital Expenditure)	Hospital Consumables	0.00
							0.00

Supplimentary Note 193

25C BED & PHC SUMMARY TABLE (RECOMMENDED)

S/N	SECTOR	SUPPL. NOTES 193	PERSONNEL COST (₦)	OVERHEAD COST (₦)	CAPITAL (₦)	TOTAL (₦)
1	BASIC EDUCATION		778,899,800.00	13,899,468,374.17	333,926,122.56	15,012,294,296.73
2	PRIMARY HEALTH CARE		23,653,000.00	922,867,040.24	0.00	946,520,040.24
	TOTAL		**802,552,800.00**	**14,822,335,414.41**	**333,926,122.56**	**15,958,814,336.97**

SECTION F

FIVE-YEAR SUMMARY

Five-year comparative summary of revenue, expenditure and cash balances (2021–2025).

1 SHEET Pages 253–253

FIVE YEAR FINANCIAL SUMMARY

S/NO.	DESCRIPTION	2021	2022	2023	2024	2025
		₦	₦	₦	₦	₦
A.	**REVENUE**					
1	Statutory Allocation	37,786,349,086.07	40,085,353,980.59	33,804,098,615.48	15,927,134,055.41	81,893,282,336.76
2	Internal Generated Revenue	9,857,039,462.25	8,428,980,800.76	11,737,075,709.00	14,775,724,870.28	23,622,565,999.11
3	Value Added Tax	20,216,067,883.02	24,435,834,471.21	33,900,796,694.08	64,949,680,282.34	83,426,578,307.18
4	Grant & Reimbursement	2,446,620,000.00	14,928,223,772.68	23,211,017,312.26	0.00	27,751,010,636.69
5	Extenal & Internal Loan	3,007,180,457.14	0.00	0.00	0.00	
6	Other Income	8,688,483,832.70	4,052,270,240.72	13,486,020,070.26	38,434,441,330.16	11,304,390,786.15
7	Dividend Received from Companies	18,699,582.11	201,786,322.20	0.00		
	TOTAL REVENUE	**82,020,440,303.29**	**92,132,449,588.16**	**116,139,008,401.08**	**134,086,980,538.19**	**227,997,828,065.89**
B.	**EXPENDITURE**					
1	Personnel Cost	24,457,742,635.72	35,735,797,006.22	25,153,756,246.31	31,195,760,494.47	42,761,424,809.51
2	Overhead Cost	14,879,615,911.29	15,794,129,019.37	19,674,181,986.21	31,028,472,008.79	30,839,754,519.79
	Other Overhead cost from FAAC	0.00	1,091,150,695.46	910,888,884.83	436,071,837.65	2,206,705,212.67
	TOTAL PAYMENT	0.00	0.00	**45,738,827,117.35**	**62,660,304,340.91**	**75,807,884,541.97**
	NET OPERATING ACTIVITIES	0.00	0.00	**70,400,181,283.73**	**71,426,676,197.28**	**152,189,943,523.92**
	Dividend Received from Companies	0.00	0.00	203,854,644.97	196,138,021.58	111,840,709.62
	NET OPERATING ACTIVITIES	0.00	0.00	**70,604,035,928.70**	**71,622,814,218.86**	**152,301,784,233.54**
3	Loan Repayment (Internal Loan)	2,299,443,461.22	4,187,535,071.65	(4,908,459,319.18)	(835,723,136.79)	(799,505,964.18)
4	Loan Repayment (External Loan)	835,937,765.81	792,852,582.26	(1,026,797,989.47)	(3,887,313,649.24)	(4,670,347,695.64)
	Extenal & Internal Loan	0.00	0.00	13,438,629,499.29	22,552,375,992.58	32,924,758,147.96
	Grant	0.00	0.00	0.00	8,826,780,086.00	0.00
5	Capital Expenditure	38,476,466,765.20	33,718,004,119.21	(61,508,437,205.17)	(82,201,488,687.61)	(131,590,437,838.99)
	TOTAL PAYMENT	**80,949,206,539.24**	**91,319,468,494.17**	**7,503,372,190.64**	**26,656,119,292.55**	**27,454,904,488.14**
C.	**CASH BALANCE**					
1	Net Cash Balance	**1,071,233,764.05**	**812,981,093.99**	**81,504,209,269.13**	**95,316,669,196.29**	**147,813,910,169.06**
2	Opening Balance	**25,614,934,396.56**	**26,686,168,160.61**	**27,499,149,254.60**	**19,995,772,063.96**	**13,115,180,508.68**
3	Closing Balance	**26,686,168,160.61**	**27,499,149,254.60**	**19,995,772,063.96**	**13,115,180,508.68**	**16,223,472,330.07**