



Kebbi State Government

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# **BUDGET PERFORMANCE REPORT, 2022 QUARTER 4**

January, 2023

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# 1 Summary of Performance

## 1.A Introduction

This Budget Performance Report for Kebbi State is prepared quarterly and issued within three (3) weeks from the end of each quarter.

This report is prepared, against the Revised budget for the year 2022 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q4 report is assessed against the 2022 revised budget which is the original budget plus virements.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Ministry of Budget and Economic Planning Kebbi State and published on 28<sup>th</sup> January, 2023 on the Kebbi State website.

## 1.B Revenue Performance

The State Budgeted a Total Revenue of N189,237,459,798.27 for the year 2022 from various sources with Recurrent Revenue Expected to generate N89,226,144,792.19 while N93,118,313,841.40 was expected from Capital Receipts. The 2022 budget will rely more on Capital Receipts from different sources and Government Share of FAAC which include Statutory Allocation, Value Added Tax and Excess Crude among others.

A global summary of the State's revenue profile is broken down as follows:

|                          | N                         | %             |
|--------------------------|---------------------------|---------------|
| Opening Balance          | 6,893,001,164.68          | 3.64%         |
| IGR                      | 14,249,106,950.85         | 7.52%         |
| Government Share of FAAC | 74,977,037,841.34         | 39.62%        |
| Capital receipts         | 93,118,313,841.40         | 49.20%        |
| <b>TOTAL</b>             | <b>189,237,459,798.27</b> | <b>100.00</b> |
| =====                    |                           | =====         |

(A) As at the beginning of 2022 financial year, out of a total of N6,893,001,164.68 opening balance at the on-set of the 2022 budget preparation, a sum of N11,316,558,786.05 was realised, translating to 164% of the projection this is due to the capital receipt actualized during the fourth quarter of 2021.

(B) Internally Generated Revenue (IGR): This is also referred to as Independent Revenue in the template. A total sum of N14,249,106,950.85 has been appropriated.

(C) Recurrent Revenue Sources of N89,226,144,792.19 is made up of Government share of FAAC i.e (Statutory Allocation of N 51,919,284,685.00 and Value Added Tax of N 20,057,753,156.34) AND Capital Receipts of N93,118,313,841.40 (including Grants of N47,632,518,677).

- i. Government share of FAAC (STATUTORY REVENUE), that is, Statutory Allocation and Value Added Tax. A sum of N 40,085,353,980.20 was realized from Statutory Allocation while the actual receipts from Value Added tax amounted to N27,435,834,471.21 as at the end of Q4. This translating to 77.2% and 136.8% performance respectively.
- ii. Capital Receipts Budget comprise; Aids and Grants (N47,632,518,677) AND Internal and External Loans (that is, CAPITAL DEVELOPMENT FUND CDF RECEIPTS of N45,485,795,164) making a total of N93,118,313,841.40. However, out of the sum of N47,632,518,677 budgeted as an inflow from Grants for 2022 fiscal year, there was no capital receipt actualized as at the end of Q4 .
- i. The total Inflow as at the end of Q4 amounts to N 20,623,043,982.62 excluding the Opening Balance of N11,316,558,786.05 out of original budget of N182,344,458,633.59 (excluding Opening Balance of N6,893,001,164.68). The State shall continue exploring every opportunity in income generation by deepening the IGR and blocking of all revenue leakages as well as ensuring that the citizens comply with taxes and rules and regulations on revenue.

### 1.C Recurrent Expenditure Performance

The key economic goals of the Government will continue to be pursued, which are- Agricultural investment; Job Creation; Poverty Eradication and Increased Investments. The total budget size of N189,237,459,798.27 appropriated for FY2022 is made up as follows:

|                       | N                         | %           |
|-----------------------|---------------------------|-------------|
| Recurrent Expenditure | 61,170,451,684.31         | 32%         |
| Capital expenditure   | 128,067,008,113.96        | 68%         |
| <b>Total</b>          | <b>189,237,459,798.27</b> | <b>100%</b> |
|                       | =====                     | ===         |

(A) The appropriation for Personnel Cost was a sum of N39,225,976,879 including Pensions and Gratuities, out of which a sum of N31,340,107,924.23 had been expended, translating to 79.9% as at the end of Q4.

(B) Other Recurrent Costs (which consists of the Overhead Costs and the Public Debt Charges) for 2022 fiscal year was N29,945,250,440.26 out of which a sum of N23,109,606,663.37 was expended, translating to 77.2%

### 1.D Capital Expenditure Performance

(A) The State Government will give utmost priority to capital project investments in Education; Health; and Infrastructure Sectors (as pillars towards mitigating the effects of the Covid-19 pandemic) as well as steps towards economic recovery. A total sum of N120,066,232,478.98 has been appropriated this 2022 fiscal year, out of which a sum of N35,248,745,812.77 was expended at Q4, representing 29.4%.

### 1.E Conclusions

As the impact of the Global Economic meltdown and Security Challenge in our nation Nigeria continue to impact negatively on Budget Performance, Kebbi State Government is committed to maximising all available economic opportunity towards the realisation of it's Agenda to promoting the well-being of the citizens through aggressive implementation of People oriented Projects.

## 2 Budget Reports

### 2.A Summary

**Table 1: Budget Summary**

**Kebbi State Government 2022 Q4 Budget Performance Report - Summary**

| Item   | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance      | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>Opening Balance</b>                                 | <b>6,893,001,164.68</b>   | <b>6,893,001,164.68</b>   | -                        | <b>11,316,558,786.05</b>              | <b>164.2%</b>  | <b>- 4,423,557,621.37</b>        |
| <b>Recurrent Revenue</b>                               | <b>89,226,144,792.19</b>  | <b>89,226,144,792.19</b>  | <b>20,623,043,982.62</b> | <b>82,037,452,249.86</b>              | <b>91.9%</b>   | <b>7,188,692,542.33</b>          |
| 11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)      | 74,977,037,841.34         | 74,977,037,841.34         | 17,924,345,202.30        | 71,495,125,928.19                     | 95.4%  | 3,481,911,913.15                 |
| 12 - INDEPENDENT REVENUE                               | 14,249,106,950.85         | 14,249,106,950.85         | 2,698,698,780.32         | 10,542,326,321.67                     | 74.0%  | 3,706,780,629.18                 |
| <b>Recurrent Expenditure</b>                           | <b>61,170,451,684.31</b>  | <b>69,171,227,319.29</b>  | <b>13,714,212,295.96</b> | <b>54,449,714,477.60</b>              | <b>78.7%</b>   | <b>14,721,512,841.69</b>         |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 36,193,541,804.31         | 39,225,976,879.03         | 7,073,409,259.96         | 31,340,107,924.23                     | 79.9%  | 7,885,868,954.80                 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201)            | 24,976,909,880.00         | 29,945,250,440.26         | 6,640,803,036.00         | 23,109,606,553.37                     | 77.2%  | 6,835,643,886.89                 |
| Breakdown of Other Recurrent Costs                     |                           |                           |                          |                                       |  |                                  |
| 2202 - OVERHEAD COST                                   | 19,182,769,504.00         | 19,570,369,504.00         | 4,389,308,855.79         | 14,249,512,158.42                     | 72.8%  | 5,320,857,345.58                 |
| OTHER RECURRENT (2203-2208)                            | 5,794,140,376.00          | 10,374,880,936.26         | 2,251,494,180.21         | 8,860,094,394.95                      | 85.4%  | 1,514,786,541.31                 |
| <b>Transfer to Capital Account</b>                     | <b>34,948,694,272.56</b>  | <b>26,947,918,637.58</b>  | <b>6,908,831,686.66</b>  | <b>38,904,296,558.31</b>              | <b>144.4%</b>  | <b>- 11,956,377,920.73</b>       |
| <b>Capital Receipts</b>                                | <b>93,118,313,841.40</b>  | <b>93,118,313,841.40</b>  | -                        | <b>26,887,744,695.20</b>              | <b>28.9%</b>   | <b>66,230,569,146.20</b>         |
| 13 - AID AND GRANTS                                    | 47,632,518,677.00         | 47,632,518,677.00         | -                        | 9,968,596,114.96                      | 20.9%  | 37,663,922,562.04                |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS           | 45,485,795,164.40         | 45,485,795,164.40         | -                        | 16,919,148,580.24                     | 37.2%  | 28,566,646,584.16                |
| <b>23 - CAPITAL EXPENDITURE</b>                        | <b>128,067,008,113.96</b> | <b>120,066,232,478.98</b> | <b>6,599,634,593.83</b>  | <b>35,248,745,812.77</b>              | <b>29.4%</b>   | <b>84,817,486,666.21</b>         |
| <b>Total Revenue (including OB)</b>                    | <b>189,237,459,798.27</b> | <b>189,237,459,798.27</b> | <b>20,623,043,982.62</b> | <b>120,241,755,731.11</b>             | <b>63.5%</b>   | <b>68,995,704,067.16</b>         |
| <b>Total Expenditure</b>                               | <b>189,237,459,798.27</b> | <b>189,237,459,798.27</b> | <b>20,313,846,889.79</b> | <b>89,698,460,290.37</b>              | <b>47.4%</b>   | <b>99,538,999,507.90</b>         |

## 2.B Revenue by Administrative Classification

**Table 2: Total Revenue by Administrative Classification**

Kebbi State Government Budget Performance Report 2022 Q4 - Total Revenue by Administrative Classification

| Code               | Administrative Unit                                      | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance      | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|                    | <b>Total Revenue</b>                                     | <b>182,344,458,633.59</b> | <b>182,344,458,633.59</b> | <b>20,623,043,982.62</b> | <b>108,925,196,945.06</b>             | <b>59.7%</b>   | <b>73,419,261,688.53</b>         |
| <b>01000000000</b> | <b>Administration Sector</b>                             | <b>73,453,000.00</b>      | <b>73,453,000.00</b>      | <b>73,849,000.00</b>     | <b>79,758,999.00</b>                  | <b>108.6%</b>  | <b>- 6,305,999.00</b>            |
| <b>01110000000</b> | <b>Governor's Office</b>                                 | <b>5,453,000.00</b>       | <b>5,453,000.00</b>       | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>5,453,000.00</b>              |
| 011100500100       | Sustainable Development Goals (SDGs)                     | 5,453,000.00              | 5,453,000.00              | -                        | -                                     | 0.0%   | 5,453,000.00                     |
| <b>01230000000</b> | <b>Ministry of Information and Culture</b>               | <b>8,000,000.00</b>       | <b>8,000,000.00</b>       | <b>193,000.00</b>        | <b>6,102,999.00</b>                   | <b>76.3%</b>   | <b>1,897,001.00</b>              |
| 012300300100       | Kebbi State Television (KBTv)                            | 3,000,000.00              | 3,000,000.00              | 193,000.00               | 2,274,000.00                          | 75.8%  | 726,000.00                       |
| 012300400100       | Kebbi Broadcasting Corporation (KBC)                     | 5,000,000.00              | 5,000,000.00              | -                        | 3,828,999.00                          | 76.6%  | 1,171,001.00                     |
| <b>01480000000</b> | <b>Kebbi State Independent Electoral Commission</b>      | <b>60,000,000.00</b>      | <b>60,000,000.00</b>      | <b>73,656,000.00</b>     | <b>73,656,000.00</b>                  | <b>122.8%</b>  | <b>- 13,656,000.00</b>           |
| 014800100100       | Kebbi State Independent Electoral Commission             | 60,000,000.00             | 60,000,000.00             | 73,656,000.00            | 73,656,000.00                         | 122.8%   | - 13,656,000.00                  |
| <b>02000000000</b> | <b>Economic Sector</b>                                   | <b>181,638,909,133.59</b> | <b>181,638,909,133.59</b> | <b>20,429,685,072.37</b> | <b>106,492,390,636.06</b>             | <b>58.6%</b>   | <b>75,146,518,497.53</b>         |
| <b>02150000000</b> | <b>Ministry of Agriculture</b>                           | <b>2,643,262,144.00</b>   | <b>2,643,262,144.00</b>   | <b>1,355,600.00</b>      | <b>4,834,070.00</b>                   | <b>0.2%</b>  | <b>2,638,428,074.00</b>          |
| 021500100100       | Ministry of Agriculture                                  | 2,642,262,144.00          | 2,642,262,144.00          | 1,355,600.00             | 4,834,070.00                          | 0.2%   | 2,637,428,074.00                 |
| 021510900100       | Forestry II Project                                      | 1,000,000.00              | 1,000,000.00              | -                        | -                                     | 0.0%   | 1,000,000.00                     |
| <b>02620000000</b> | <b>Ministry of Animal Health Husbandry and Fisheries</b> | <b>230,290,000.00</b>     | <b>230,290,000.00</b>     | <b>699,615.00</b>        | <b>2,286,216.00</b>                   | <b>1.0%</b>  | <b>228,003,784.00</b>            |
| 026200100100       | Ministry of Animal Health Husbandry and Fisheries        | 230,290,000.00            | 230,290,000.00            | 699,615.00               | 2,286,216.00                          | 1.0%   | 228,003,784.00                   |
| <b>02200000000</b> | <b>Ministry of Finance</b>                               | <b>175,753,376,682.74</b> | <b>175,753,376,682.74</b> | <b>20,305,778,783.75</b> | <b>106,027,557,512.43</b>             | <b>60.3%</b>   | <b>69,725,819,170.31</b>         |
| 022000100100       | Ministry of Finance (Hqt)                                | 75,049,362,841.34         | 75,049,362,841.34         | 18,053,386,928.40        | 71,643,400,521.83                     | 95.5%  | 3,405,962,319.51                 |
| 022000700100       | Accountant General's Office                              | 93,118,313,841.40         | 93,118,313,841.40         | -                        | 26,887,744,695.20                     | 28.9%  | 66,230,569,146.20                |
| 022000800000       | Board of Internal Revenue                                | 7,585,700,000.00          | 7,585,700,000.00          | 2,252,391,855.35         | 7,496,412,295.40                      | 98.8%  | 89,287,704.60                    |
| <b>02220000000</b> | <b>Ministry of Commerce and Industry</b>                 | <b>73,950,000.00</b>      | <b>73,950,000.00</b>      | <b>14,139,580.00</b>     | <b>61,143,015.00</b>                  | <b>82.7%</b>   | <b>12,806,985.00</b>             |
| 022200100100       | Ministry of Commerce and Industry (Hqt)                  | 64,000,000.00             | 64,000,000.00             | 5,408,500.00             | 27,682,125.00                         | 43.3%  | 36,317,875.00                    |
| 022205200100       | Tourisms Board   | 6,000,000.00              | 6,000,000.00              | 5,689,200.00             | 14,010,200.00                         | 233.5%   | - 8,010,200.00                   |
| 022205300100       | Birnin Kebbi Central Market                              | 3,950,000.00              | 3,950,000.00              | 3,041,880.00             | 19,450,690.00                         | 492.4%   | - 15,500,690.00                  |
| <b>02340000000</b> | <b>Ministry of Works and Transport</b>                   | <b>48,100,000.00</b>      | <b>48,100,000.00</b>      | <b>2,391,517.67</b>      | <b>34,513,741.67</b>                  | <b>71.8%</b>   | <b>13,586,258.33</b>             |
| 023400100100       | Ministry of Works and Transport                          | 48,100,000.00             | 48,100,000.00             | 2,391,517.67             | 34,513,741.67                         | 71.8%  | 13,586,258.33                    |
| <b>02520000000</b> | <b>Ministry of Water Resources and Rural Development</b> | <b>291,036,787.00</b>     | <b>291,036,787.00</b>     | <b>67,656,830.40</b>     | <b>199,339,480.63</b>                 | <b>68.5%</b>   | <b>91,697,306.37</b>             |
| 025200100100       | Ministry of Water Resources and Rural Development        | 22,240,000.00             | 22,240,000.00             | 480,000.00               | 3,223,300.00                          | 14.5%  | 19,016,700.00                    |
| 025210200100       | Water Board  | 268,796,787.00            | 268,796,787.00            | 67,176,830.40            | 196,116,180.63                        | 73.0%  | 72,680,606.37                    |
| <b>02530000000</b> | <b>Ministry of Lands and Housing</b>                     | <b>2,598,893,519.85</b>   | <b>2,598,893,519.85</b>   | <b>37,663,145.55</b>     | <b>162,716,600.33</b>                 | <b>6.3%</b>  | <b>2,436,176,919.52</b>          |
| 025300100100       | Ministry of Lands & Housing                              | 2,579,823,519.85          | 2,579,823,519.85          | 34,649,145.55            | 127,960,257.33                        | 5.0%   | 2,451,863,262.52                 |
| 025300110100       | State Housing Corporation                                | 1,280,000.00              | 1,280,000.00              | 50,000.00                | 420,000.00                            | 32.8%  | 860,000.00                       |
| 025300120100       | Kebbi Urban Development Authority (KUDA)                 | 17,790,000.00             | 17,790,000.00             | 2,964,000.00             | 34,336,343.00                         | 193.0%   | - 16,546,343.00                  |
| <b>03000000000</b> | <b>Law and Justice Sector</b>                            | <b>36,964,000.00</b>      | <b>36,964,000.00</b>      | <b>5,960,383.00</b>      | <b>33,088,883.00</b>                  | <b>89.5%</b>   | <b>3,875,117.00</b>              |
| <b>03180000000</b> | <b>Judiciary</b>   | <b>6,964,000.00</b>       | <b>6,964,000.00</b>       | <b>5,960,383.00</b>      | <b>22,834,783.00</b>                  | <b>327.9%</b>  | <b>- 15,870,783.00</b>           |
| 031805100100       | High Court   | 4,314,000.00              | 4,314,000.00              | 5,472,883.00             | 19,909,283.00                         | 461.5%   | - 15,595,283.00                  |
| 031805300100       | Sharia Court   | 2,650,000.00              | 2,650,000.00              | 487,500.00               | 2,925,500.00                          | 110.4%   | - 275,500.00                     |
| <b>03260000000</b> | <b>Ministry of Justice</b>                               | <b>30,000,000.00</b>      | <b>30,000,000.00</b>      | <b>-</b>                 | <b>10,254,100.00</b>                  | <b>34.2%</b>   | <b>19,745,900.00</b>             |
| 032600100100       | Ministry of Justice                                      | 30,000,000.00             | 30,000,000.00             | -                        | 10,254,100.00                         | 34.2%  | 19,745,900.00                    |
| <b>05000000000</b> | <b>Social Sector</b>                                     | <b>595,132,500.00</b>     | <b>595,132,500.00</b>     | <b>113,549,527.25</b>    | <b>2,319,958,427.00</b>               | <b>389.8%</b>  | <b>- 1,724,825,927.00</b>        |
| <b>05130000000</b> | <b>Ministry of Youths &amp; Sports</b>                   | <b>500,000.00</b>         | <b>500,000.00</b>         | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>500,000.00</b>                |
| 051300100100       | Ministry of Youths & Sports                              | 500,000.00                | 500,000.00                | -                        | -                                     | 0.0%   | 500,000.00                       |
| <b>05140000000</b> | <b>Ministry of Women Affairs and Social Development</b>  | <b>3,300,000.00</b>       | <b>3,300,000.00</b>       | <b>10,000.00</b>         | <b>768,500.00</b>                     | <b>23.3%</b>   | <b>2,531,500.00</b>              |
| 051400100100       | Ministry of Women Affairs and Social Development         | 3,300,000.00              | 3,300,000.00              | 10,000.00                | 768,500.00                            | 23.3%  | 2,531,500.00                     |

| Code               | Administrative Unit                               | 2022 Original Budget  | 2022 Revised Budget   | 2022 Q4 Performance  | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|-----------------------|-----------------------|----------------------|---------------------------------------|--|----------------------------------|
| <b>05170000000</b> | <b>Ministry for Basic and Secondary Education</b> | <b>13,000,000.00</b>  | <b>13,000,000.00</b>  | <b>15,503,360.00</b> | <b>30,487,731.00</b>                  | <b>234.5%</b>  | <b>- 17,487,731.00</b>           |
| 051700100100       | Ministry for Basic and Secondary Education        | 12,900,000.00         | 12,900,000.00         | 866,360.00           | 1,570,731.00                          | 12.2%  | 11,329,269.00                    |
| 051702700100       | Abdullahi Fodio Islamic Centre                    | 100,000.00            | 100,000.00            | 14,637,000.00        | 28,917,000.00                         | 28917.0%   | - 28,817,000.00                  |
| <b>05630000000</b> | <b>Ministry for Higher Education</b>              | <b>376,031,500.00</b> | <b>376,031,500.00</b> | <b>51,034,500.00</b> | <b>2,175,953,800.00</b>               | <b>578.7%</b>  | <b>- 1,799,922,300.00</b>        |
| 056300100100       | Ministry for Higher Education                     | 1,000,000.00          | 1,000,000.00          | 50,000.00            | 300,000.00                            | 30.0%  | 700,000.00                       |
| 056301800100       | State Polytechnic, Dakin Gari                     | 2,000,000.00          | 2,000,000.00          | 482,400.00           | 5,444,000.00                          | 272.2%   | - 3,444,000.00                   |
| 056301900100       | Adamu Augie College of Education, Argungu         | 103,000,000.00        | 103,000,000.00        | 37,218,100.00        | 70,355,200.00                         | 68.3%  | 32,644,800.00                    |
| 056302100100       | State University of Science & Technology Aliero   | 241,020,000.00        | 241,020,000.00        | 11,259,000.00        | 2,090,509,450.00                      | 867.4%   | - 1,849,489,450.00               |
| 056303100100       | Usmanu Danfodiyo University Sokoto                | 5,500,000.00          | 5,500,000.00          | -                    | -                                     | 0.0%   | 5,500,000.00                     |
| 056305600100       | State Scholarship Board                           | 500,000.00            | 500,000.00            | -                    | -                                     | 0.0%   | 500,000.00                       |
| 056302800100       | College of Preliminary Studies, Yauri             | 23,011,500.00         | 23,011,500.00         | 2,025,000.00         | 9,345,150.00                          | 40.6%  | 13,666,350.00                    |
| <b>05210000000</b> | <b>Ministry of Health</b>                         | <b>151,501,000.00</b> | <b>151,501,000.00</b> | <b>20,657,027.25</b> | <b>71,867,110.00</b>                  | <b>47.4%</b>   | <b>79,633,890.00</b>             |
| 052100100100       | Ministry of Health                                | 83,501,000.00         | 83,501,000.00         | 136,000.00           | 1,100,000.00                          | 1.3%   | 82,401,000.00                    |
| 052102600100       | Sir-Yahaya Memorial Hospital                      | 10,000,000.00         | 10,000,000.00         | 900,000.00           | 2,250,000.00                          | 22.5%  | 7,750,000.00                     |
| 052110400100       | College of Nursing Sciences                       | 28,000,000.00         | 28,000,000.00         | 8,431,027.25         | 21,982,110.00                         | 78.5%  | 6,017,890.00                     |
| 052110600100       | College of Health Sciences Technology, Jega       | 30,000,000.00         | 30,000,000.00         | 11,190,000.00        | 46,535,000.00                         | 155.1%   | - 16,535,000.00                  |
| <b>05350000000</b> | <b>Ministry of Environment</b>                    | <b>50,800,000.00</b>  | <b>50,800,000.00</b>  | <b>26,344,640.00</b> | <b>40,881,286.00</b>                  | <b>80.5%</b>   | <b>9,918,714.00</b>              |
| 053500100100       | Ministry of Environment                           | 50,800,000.00         | 50,800,000.00         | 26,344,640.00        | 40,881,286.00                         | 80.5%  | 9,918,714.00                     |



## 2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

### Kebbi State Government Budget Performance Report 2022 Q4 - Total Revenue by Economic Classification

| Code          | Economic  | 2022 Original Budget             | 2022 Revised Budget              | 2022 Q4 Performance             | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|----------------------------------|----------------------------------|---------------------------------|---------------------------------------|--|----------------------------------|
| <b>1</b>      | <b>REVENUE</b>                                      | <b><u>182,344,458,633.59</u></b> | <b><u>182,344,458,633.59</u></b> | <b><u>20,623,043,982.62</u></b> | <b><u>108,925,196,945.06</u></b>      | <b><u>59.7%</u></b>                                    | <b><u>73,419,261,688.53</u></b>  |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b> | <b><u>74,977,037,841.34</u></b>  | <b><u>74,977,037,841.34</u></b>  | <b><u>17,924,345,202.30</u></b> | <b><u>71,495,125,928.19</u></b>       | <b><u>95.4%</u></b>                                    | <b><u>3,481,911,913.15</u></b>   |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b> | <b><u>74,977,037,841.34</u></b>  | <b><u>74,977,037,841.34</u></b>  | <b><u>17,924,345,202.30</u></b> | <b><u>71,495,125,928.19</u></b>       | <b><u>95.4%</u></b>                                    | <b><u>3,481,911,913.15</u></b>   |
| <b>110101</b> | <b>GOVERNMENT SHARE OF FAAC</b>                     | <b>51,919,284,685.00</b>         | <b>51,919,284,685.00</b>         | <b>10,770,614,062.56</b>        | <b>40,085,353,980.20</b>              | <b>77.2%</b>   | <b>11,833,930,704.80</b>         |
| 11010101      | STATUTORY ALLOCATION                                | 51,919,284,685.00                | 51,919,284,685.00                | 10,770,614,062.56               | 40,085,353,980.20                     | 77.2%  | 11,833,930,704.80                |
| <b>110102</b> | <b>GOVERNMENT SHARE OF VAT</b>                      | <b>20,057,753,156.34</b>         | <b>20,057,753,156.34</b>         | <b>6,472,904,472.49</b>         | <b>27,435,834,471.21</b>              | <b>136.8%</b>  | <b>- 7,378,081,314.87</b>        |
| 11010201      | SHARE OF VAT  | 20,057,753,156.34                | 20,057,753,156.34                | 6,472,904,472.49                | 27,435,834,471.21                     | 136.8%   | - 7,378,081,314.87               |
| <b>110103</b> | <b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>     | <b>3,000,000,000.00</b>          | <b>3,000,000,000.00</b>          | <b>680,826,667.25</b>           | <b>3,973,937,476.78</b>               | <b>132.5%</b>  | <b>- 973,937,476.78</b>          |
| 11010303      | EXCESS CRUDE  | 3,000,000,000.00                 | 3,000,000,000.00                 | 680,826,667.25                  | 3,973,937,476.78                      | 132.5%   | - 973,937,476.78                 |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                          | <b><u>14,249,106,950.85</u></b>  | <b><u>14,249,106,950.85</u></b>  | <b><u>2,698,698,780.32</u></b>  | <b><u>10,542,326,321.67</u></b>       | <b><u>74.0%</u></b>                                    | <b><u>3,706,780,629.18</u></b>   |
| <b>1201</b>   | <b>TAX REVENUE</b>                                  | <b><u>7,055,500,000.00</u></b>   | <b><u>7,055,500,000.00</u></b>   | <b><u>2,195,291,440.59</u></b>  | <b><u>7,363,200,233.20</u></b>        | <b><u>104.4%</u></b>                                   | <b><u>- 307,700,233.20</u></b>   |
| <b>120101</b> | <b>PERSONAL TAXES</b>                               | <b><u>7,010,000,000.00</u></b>   | <b><u>7,010,000,000.00</u></b>   | <b><u>2,175,140,153.53</u></b>  | <b><u>7,332,727,800.14</u></b>        | <b><u>104.6%</u></b>                                   | <b><u>- 322,727,800.14</u></b>   |
| 12010101      | PERSONAL TAXES                                      | 7,010,000,000.00                 | 7,010,000,000.00                 | 2,175,140,153.53                | 7,332,727,800.14                      | 104.6%   | - 322,727,800.14                 |
| <b>120103</b> | <b>OTHER TAXES</b>                                  | <b><u>45,500,000.00</u></b>      | <b><u>45,500,000.00</u></b>      | <b><u>20,151,287.06</u></b>     | <b><u>30,472,433.06</u></b>           | <b><u>67.0%</u></b>                                    | <b><u>15,027,566.94</u></b>      |
| 12010304      | STAMP DUTY  | 2,000,000.00                     | 2,000,000.00                     | 1,764,647.06                    | 2,764,647.06                          | 138.2%   | - 764,647.06                     |
| 12010309      | Development Charge                                  | 43,500,000.00                    | 43,500,000.00                    | 18,386,640.00                   | 27,707,786.00                         | 63.7%  | 15,792,214.00                    |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                              | <b><u>7,193,606,950.85</u></b>   | <b><u>7,193,606,950.85</u></b>   | <b><u>503,407,339.73</u></b>    | <b><u>3,179,126,088.47</u></b>        | <b><u>44.2%</u></b>                                    | <b><u>4,014,480,862.38</u></b>   |
| <b>120201</b> | <b>LICENCES - GENERAL</b>                           | <b><u>173,025,000.00</u></b>     | <b><u>173,025,000.00</u></b>     | <b><u>31,729,850.00</u></b>     | <b><u>68,577,993.50</u></b>           | <b><u>39.6%</u></b>                                    | <b><u>104,447,006.50</u></b>     |
| 12020112      | FISHING PERMITS                                     | 110,000,000.00                   | 110,000,000.00                   | -                               | -                                     | 0.0%   | 110,000,000.00                   |
| 12020115      | PRODUCE BUYING LICENCES                             | 1,000,000.00                     | 1,000,000.00                     | -                               | -                                     | 0.0%   | 1,000,000.00                     |
| 12020120      | MOTOR VEHICLE LICENCES                              | 21,000,000.00                    | 21,000,000.00                    | 19,531,350.00                   | 42,461,243.50                         | 202.2%   | - 21,461,243.50                  |
| 12020121      | DRIVERS' LICENCES                                   | 7,200,000.00                     | 7,200,000.00                     | -                               | 5,327,350.00                          | 74.0%  | 1,872,650.00                     |
| 12020122      | PATENT MEDICINE & DRUG STORES LICENCES              | 3,500,000.00                     | 3,500,000.00                     | 136,000.00                      | 1,100,000.00                          | 31.4%  | 2,400,000.00                     |
| 12020123      | PRIVATE SCHOOLS LICENCES                            | 600,000.00                       | 600,000.00                       | -                               | 100,750.00                            | 16.8%  | 499,250.00                       |
| 12020127      | HIDE AND SKIN BUYERS/PRIMISES LICENCES              | 100,000.00                       | 100,000.00                       | -                               | -                                     | 0.0%   | 100,000.00                       |
| 12020129      | AUCTIONER LICENSE                                   | 75,000.00                        | 75,000.00                        | -                               | -                                     | 0.0%   | 75,000.00                        |
| 12020130      | REGISTRATION OF BUSINESS PREMISES LICENSE           | 6,050,000.00                     | 6,050,000.00                     | 729,500.00                      | 5,824,000.00                          | 96.3%  | 226,000.00                       |
| 12020131      | MACHINE LICENSE                                     | 1,000,000.00                     | 1,000,000.00                     | -                               | -                                     | 0.0%   | 1,000,000.00                     |
| 12020132      | Registration of Fish Farmers                        | 10,000,000.00                    | 10,000,000.00                    | -                               | -                                     | 0.0%   | 10,000,000.00                    |
| 12020133      | Registration of Fish Mongers                        | 4,000,000.00                     | 4,000,000.00                     | -                               | -                                     | 0.0%   | 4,000,000.00                     |
| 12020134      | Hackney Carrier Registration                        | 3,500,000.00                     | 3,500,000.00                     | 3,040,000.00                    | 5,383,000.00                          | 153.8%   | - 1,883,000.00                   |
| 12020135      | National Driving Licence                            | 5,000,000.00                     | 5,000,000.00                     | 8,293,000.00                    | 8,381,650.00                          | 167.6%   | - 3,381,650.00                   |

| Code          | Economic  | 2022 Original Budget    | 2022 Revised Budget     | 2022 Q4 Performance   | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>120204</b> | <b>FEES - GENERAL</b>                           | <b>3,301,969,944.05</b> | <b>3,301,969,944.05</b> | <b>204,105,876.32</b> | <b>2,675,440,974.28</b>               | <b>81.0%</b>   | <b>626,528,969.77</b>            |
| 12020401      | COURT FEES                                      | 1,000,000.00            | 1,000,000.00            | -                     | 2,002,500.00                          | 200.3%   | - 1,002,500.00                   |
| 12020408      | CONTRACTOR REGISTRATION FEES                    | 142,754,711.05          | 142,754,711.05          | 1,180,000.00          | 3,571,604.05                          | 2.5%   | 139,183,107.00                   |
| 12020409      | MARRIAGE/ DIVORCE FEES                          | 500,000.00              | 500,000.00              | 225,500.00            | 395,000.00                            | 79.0%  | 105,000.00                       |
| 12020416      | FIRE SAFETY CERTIFICATE FEES                    | 1,000,000.00            | 1,000,000.00            | 110,000.00            | 450,000.00                            | 45.0%  | 550,000.00                       |
| 12020419      | BILL BOARD ADVERTISEMENT FEES                   | 1,000,000.00            | 1,000,000.00            | 1,352,000.00          | 4,847,333.00                          | 484.7%   | - 3,847,333.00                   |
| 12020421      | SURVEY/ PLANNING/ BUILDING FEES                 | 115,900,000.00          | 115,900,000.00          | -                     | 6,635,416.74                          | 5.7%   | 109,264,583.26                   |
| 12020422      | AGENCY FEES                                     | 45,000,000.00           | 45,000,000.00           | -                     | 1,068,125.00                          | 2.4%   | 43,931,875.00                    |
| 12020425      | ASSOCIATION FEES                                | 500,000.00              | 500,000.00              | -                     | -                                     | 0.0%   | 500,000.00                       |
| 12020426      | BIRTH & DEATH REGISTRATION FEES                 | 500,000.00              | 500,000.00              | 209,000.00            | 222,000.00                            | 44.4%  | 278,000.00                       |
| 12020429      | AGRICULTURAL/VETINARY SERVICES FEES             | 1,000,000.00            | 1,000,000.00            | 371,260.00            | 1,633,521.00                          | 163.4%   | - 633,521.00                     |
| 12020430      | LAND USE FEES                                   | 2,022,052,520.00        | 2,022,052,520.00        | 7,619,420.00          | 11,153,420.00                         | 0.6%   | 2,010,899,100.00                 |
| 12020434      | TIMBER & FOREST FEES                            | 6,750,000.00            | 6,750,000.00            | -                     | -                                     | 0.0%   | 6,750,000.00                     |
| 12020435      | SCHOOL/ TUITION/ EXAMINATION FEES               | 3,500,000.00            | 3,500,000.00            | 1,900,000.00          | 1,900,000.00                          | 54.3%  | 1,600,000.00                     |
| 12020436      | APPLICATIONS FEES                               | 67,890,000.00           | 67,890,000.00           | 36,085,999.25         | 128,658,702.00                        | 189.5%   | - 60,768,702.00                  |
| 12020438      | CONTRACT AGREEMENT PROCESSING FEES (MOJ)        | 47,550,000.00           | 47,550,000.00           | 480,000.00            | 30,376,300.00                         | 63.9%  | 17,173,700.00                    |
| 12020440      | SANITATION FEES                                 | 2,800,000.00            | 2,800,000.00            | 1,472,000.00          | 2,877,010.00                          | 102.8%   | - 77,010.00                      |
| 12020447      | APPEAL FEE SHARIA COURT                         | 350,000.00              | 350,000.00              | -                     | 60,000.00                             | 17.1%  | 290,000.00                       |
| 12020448      | BUILDING PERMIT (LAND) PLANNING                 | 10,100,000.00           | 10,100,000.00           | -                     | 23,216,000.00                         | 229.9%   | - 13,116,000.00                  |
| 12020452      | DOCUMENT REGISTRATION AND RESEARCH FEE          | 10,200,000.00           | 10,200,000.00           | 1,495,080.00          | 8,681,680.00                          | 85.1%  | 1,518,320.00                     |
| 12020454      | OWNER OCCUPIER SCHEME                           | 1,080,000.00            | 1,080,000.00            | -                     | -                                     | 0.0%   | 1,080,000.00                     |
| 12020456      | SERVICE CHARGE                                  | 386,533,787.00          | 386,533,787.00          | 140,673,805.07        | 318,411,779.30                        | 82.4%  | 68,122,007.70                    |
| 12020459      | SCHOOL TUITION FEE                              | 255,741,500.00          | 255,741,500.00          | 1,956,000.00          | 2,089,998,380.00                      | 817.2%   | - 1,834,256,880.00               |
| 12020460      | SPEED BOAT TRANSPORT FEES                       | 1,000,000.00            | 1,000,000.00            | -                     | 125,000.00                            | 12.5%  | 875,000.00                       |
| 12020461      | CONTRACT PROCESSING                             | 50,997,060.00           | 50,997,060.00           | -                     | 27,112,720.19                         | 53.2%  | 23,884,339.81                    |
| 12020462      | TRADE CATTLE FEES                               | 5,000,000.00            | 5,000,000.00            | 182,150.00            | 182,150.00                            | 3.6%   | 4,817,850.00                     |
| 12020463      | HOSTEL FEE                                      | 17,000,000.00           | 17,000,000.00           | 7,600,000.00          | 7,600,000.00                          | 44.7%  | 9,400,000.00                     |
| 12020491      | Irrigation Fee                                  | 3,900,000.00            | 3,900,000.00            | -                     | -                                     | 0.0%   | 3,900,000.00                     |
| 12020498      | Contract Agreement Fee (General)                | 100,370,366.00          | 100,370,366.00          | 1,193,662.00          | 4,262,333.00                          | 4.2%   | 96,108,033.00                    |
| <b>120205</b> | <b>FINES - GENERAL</b>                          | <b>22,900,000.00</b>    | <b>22,900,000.00</b>    | <b>1,693,000.00</b>   | <b>3,816,000.00</b>                   | <b>16.7%</b>   | <b>19,084,000.00</b>             |
| 12020501      | FINES/PENALTIES                                 | 300,000.00              | 300,000.00              | 53,000.00             | 246,000.00                            | 82.0%  | 54,000.00                        |
| 12020506      | PENALTIES CHARGES                               | 20,500,000.00           | 20,500,000.00           | 140,000.00            | 180,000.00                            | 0.9%   | 20,320,000.00                    |
| 12020507      | Compensation on trees and eco trees             | 100,000.00              | 100,000.00              | 1,200,000.00          | 1,400,000.00                          | 1400.0%  | - 1,300,000.00                   |
| 12020508      | Compensation on environmental degradation       | 2,000,000.00            | 2,000,000.00            | 300,000.00            | 1,990,000.00                          | 99.5%  | 10,000.00                        |
| <b>120206</b> | <b>SALES - GENERAL</b>                          | <b>2,965,215,310.80</b> | <b>2,965,215,310.80</b> | <b>119,564,695.93</b> | <b>192,560,723.04</b>                 | <b>6.5%</b>  | <b>2,772,654,587.76</b>          |
| 12020609      | PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS | 60,000,000.00           | 60,000,000.00           | 73,656,000.00         | 73,656,000.00                         | 122.8%   | - 13,656,000.00                  |
| 12020610      | PROCEEDS FROM SALES OF GOVT. VEHICLES           | 7,000,000.00            | 7,000,000.00            | 15,511,697.38         | 21,224,197.38                         | 303.2%   | - 14,224,197.38                  |
| 12020613      | SALES OF GOVT. BUILDINGS                        | 226,845,310.80          | 226,845,310.80          | 24,559,743.55         | 70,885,301.66                         | 31.2%  | 155,960,009.14                   |
| 12020615      | Sales of Application Forms                      | 7,500,000.00            | 7,500,000.00            | 52,700.00             | 983,100.00                            | 13.1%  | 6,516,900.00                     |
| 12020616      | Radio Advertisement                             | 5,000,000.00            | 5,000,000.00            | -                     | 3,828,999.00                          | 76.6%  | 1,171,001.00                     |
| 12020617      | Commercial Advertisement/TV                     | 3,000,000.00            | 3,000,000.00            | 193,000.00            | 2,274,000.00                          | 75.8%  | 726,000.00                       |
| 12020619      | Certificate of Road Worthiness                  | 6,000,000.00            | 6,000,000.00            | 2,164,750.00          | 7,742,510.00                          | 129.0%   | - 1,742,510.00                   |
| 12020625      | Sales of Seeds from Nurseries                   | 100,000.00              | 100,000.00              | -                     | -                                     | 0.0%   | 100,000.00                       |
| 12020627      | Sales of Fruit and Vegetables                   | 80,000.00               | 80,000.00               | -                     | -                                     | 0.0%   | 80,000.00                        |
| 12020631      | Sale of Supplementary Feeds                     | 100,000,000.00          | 100,000,000.00          | 146,205.00            | 146,205.00                            | 0.1%   | 99,853,795.00                    |
| 12020633      | Sales of Tueguya Farming Products               | 2,000,000.00            | 2,000,000.00            | 223,000.00            | 2,069,500.00                          | 103.5%   | - 69,500.00                      |
| 12020634      | Sales of Poultry Products                       | 100,000.00              | 100,000.00              | -                     | 311,340.00                            | 311.3%   | - 211,340.00                     |
| 12020635      | Sales of Milking Cows                           | 90,000.00               | 90,000.00               | -                     | 13,000.00                             | 14.4%  | 77,000.00                        |
| 12020642      | Sale of Fertilizer                              | 2,000,000.00            | 2,000,000.00            | -                     | -                                     | 0.0%   | 2,000,000.00                     |
| 12020645      | Sale of Vehicle Registration Book               | 26,000,000.00           | 26,000,000.00           | 802,000.00            | 2,324,500.00                          | 8.9%   | 23,675,500.00                    |
| 12020647      | Sales of Other Forest Products                  | 501,500,000.00          | 501,500,000.00          | 1,355,600.00          | 4,852,070.00                          | 1.0%   | 496,647,930.00                   |
| 12020650      | Hiring of Plants                                | 8,000,000.00            | 8,000,000.00            | -                     | -                                     | 0.0%   | 8,000,000.00                     |
| 12020651      | Hospital Sales                                  | 10,000,000.00           | 10,000,000.00           | 900,000.00            | 2,250,000.00                          | 22.5%  | 7,750,000.00                     |
| 12020652      | Earning from supply of Materials                | 2,000,000.00            | 2,000,000.00            | -                     | -                                     | 0.0%   | 2,000,000.00                     |

| Code          | Economic   | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance   | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|--------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>120207</b> | <b>EARNINGS -GENERAL</b>                           | <b>130,600,000.00</b>    | <b>130,600,000.00</b>    | <b>11,929,308.00</b>  | <b>46,487,518.00</b>                  | <b>35.6%</b>   | <b>84,112,482.00</b>             |
| 12020705      | EARNINGS FROM THE USE OF GOVT. HALLS               | 7,000,000.00             | 7,000,000.00             | 5,689,228.00          | 14,010,228.00                         | 200.1%   | - 7,010,228.00                   |
| 12020710      | EARNINGS FROM GUEST HOUSES                         | 6,000,000.00             | 6,000,000.00             | 4,679,000.00          | 20,000,000.00                         | 333.3%   | - 14,000,000.00                  |
| 12020711      | EARNINGS FROM COMMERCIAL ACTIVITIES                | 4,000,000.00             | 4,000,000.00             | 754,080.00            | 10,993,790.00                         | 274.8%   | - 6,993,790.00                   |
| 12020713      | Earning from Commercial Activities/Printing        | 2,000,000.00             | 2,000,000.00             | 660,000.00            | 1,160,000.00                          | 58.0%  | 840,000.00                       |
| 12020714      | Earning from Workshops/Training Servises (Works)   | 100,000.00               | 100,000.00               | -                     | 7,500.00                              | 7.5%   | 92,500.00                        |
| 12020717      | Earning from Bakery Industries                     | 1,500,000.00             | 1,500,000.00             | 147,000.00            | 316,000.00                            | 21.1%  | 1,184,000.00                     |
| 12020718      | Mechanical Cultiveton fees Tractor Hiring Services | 110,000,000.00           | 110,000,000.00           | -                     | -                                     | 0.0%   | 110,000,000.00                   |
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>      | <b>4,590,000.00</b>      | <b>4,590,000.00</b>      | <b>2,347,800.00</b>   | <b>11,126,900.00</b>                  | <b>242.4%</b>  | <b>- 6,536,900.00</b>            |
| 12020801      | RENT ON GOVT.QUARTERS                              | 200,000.00               | 200,000.00               | 50,000.00             | 420,000.00                            | 210.0%   | - 220,000.00                     |
| 12020804      | RENT ON CONFERENCE CENTRES                         | 300,000.00               | 300,000.00               | 10,000.00             | 40,000.00                             | 13.3%  | 260,000.00                       |
| 12020808      | Rent on KUDA Shops                                 | 4,090,000.00             | 4,090,000.00             | 2,287,800.00          | 10,666,900.00                         | 260.8%   | - 6,576,900.00                   |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>         | <b>29,406,696.00</b>     | <b>29,406,696.00</b>     | <b>-</b>              | <b>5,688,416.74</b>                   | <b>19.3%</b>   | <b>23,718,279.26</b>             |
| 12020907      | Owner Occupier (Housing Coporation)                | 29,406,696.00            | 29,406,696.00            | -                     | 5,688,416.74                          | 19.3%  | 23,718,279.26                    |
| <b>120210</b> | <b>REPAYMENTS - GENERAL</b>                        | <b>561,900,000.00</b>    | <b>561,900,000.00</b>    | <b>132,036,809.48</b> | <b>175,427,562.91</b>                 | <b>31.2%</b>   | <b>386,472,437.09</b>            |
| 12021001      | Interest-Repayment of Car Loan                     | 15,000,000.00            | 15,000,000.00            | 113,340,001.72        | 125,289,437.21                        | 835.3%   | - 110,289,437.21                 |
| 12021004      | MOTOR VEHICLE REFURBISHING LOAN                    | 1,000,000.00             | 1,000,000.00             | -                     | -                                     | 0.0%   | 1,000,000.00                     |
| 12021005      | HOUSE REFURBISHING LOAN                            | 2,000,000.00             | 2,000,000.00             | 190,027.00            | 760,105.00                            | 38.0%  | 1,239,895.00                     |
| 12021006      | REFUNDS  | 40,000,000.00            | 40,000,000.00            | -                     | -                                     | 0.0%   | 40,000,000.00                    |
| 12021007      | Refund of Compensation                             | 502,300,000.00           | 502,300,000.00           | 18,506,780.76         | 49,378,020.70                         | 9.8%   | 452,921,979.30                   |
| 12021008      | Refund of Overpayment                              | 500,000.00               | 500,000.00               | -                     | -                                     | 0.0%   | 500,000.00                       |
| 12021009      | Repayment of Furniture Loans                       | 1,000,000.00             | 1,000,000.00             | -                     | -                                     | 0.0%   | 1,000,000.00                     |
| 12021010      | Repayment of Loan and Advances to Parastatals      | 100,000.00               | 100,000.00               | -                     | -                                     | 0.0%   | 100,000.00                       |
| <b>120212</b> | <b>INTEREST EARNED</b>                             | <b>4,000,000.00</b>      | <b>4,000,000.00</b>      | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>4,000,000.00</b>              |
| 12021206      | INTEREST ON LOANS TO STATES                        | 4,000,000.00             | 4,000,000.00             | -                     | -                                     | 0.0%   | 4,000,000.00                     |
| <b>13</b>     | <b>AID AND GRANTS</b>                              | <b>47,632,518,677.00</b> | <b>47,632,518,677.00</b> | <b>-</b>              | <b>9,968,596,114.96</b>               | <b>20.9%</b>   | <b>37,663,922,562.04</b>         |
| <b>1302</b>   | <b>GRANTS</b>                                      | <b>47,632,518,677.00</b> | <b>47,632,518,677.00</b> | <b>-</b>              | <b>9,968,596,114.96</b>               | <b>20.9%</b>   | <b>37,663,922,562.04</b>         |
| <b>130201</b> | <b>DOMESTIC GRANTS</b>                             | <b>17,881,256,839.00</b> | <b>17,881,256,839.00</b> | <b>-</b>              | <b>8,392,179,740.47</b>               | <b>46.9%</b>   | <b>9,489,077,098.53</b>          |
| 13020101      | CURRENT DOMESTIC GRANTS                            | 14,381,256,839.00        | 14,381,256,839.00        | -                     | 7,445,436,000.00                      | 51.8%  | 6,935,820,839.00                 |
| 13020103      | Federal Government Grant for UBE                   | 3,500,000,000.00         | 3,500,000,000.00         | -                     | 946,743,740.47                        | 27.0%  | 2,553,256,259.53                 |
| <b>130202</b> | <b>FOREIGN GRANTS</b>                              | <b>29,751,261,838.00</b> | <b>29,751,261,838.00</b> | <b>-</b>              | <b>1,576,416,374.49</b>               | <b>5.3%</b>  | <b>28,174,845,463.51</b>         |
| 13020201      | CURRENT FOREIGN GRANTS                             | 19,594,653,333.00        | 19,594,653,333.00        | -                     | 376,376,374.49                        | 1.9%   | 19,218,276,958.51                |
| 13020202      | CAPITAL FOREIGN GRANTS                             | 10,156,608,505.00        | 10,156,608,505.00        | -                     | 1,200,040,000.00                      | 11.8%  | 8,956,568,505.00                 |
| <b>14</b>     | <b>CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS</b>      | <b>45,485,795,164.40</b> | <b>45,485,795,164.40</b> | <b>-</b>              | <b>16,919,148,580.24</b>              | <b>37.2%</b>   | <b>28,566,646,584.16</b>         |
| <b>1402</b>   | <b>OTHER CAPITAL RECEIPTS</b>                      | <b>12,820,107,602.00</b> | <b>12,820,107,602.00</b> | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>12,820,107,602.00</b>         |
| <b>140202</b> | <b>OTHER CAPITAL RECEIPTS</b>                      | <b>12,820,107,602.00</b> | <b>12,820,107,602.00</b> | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>12,820,107,602.00</b>         |
| 14020201      | OTHER CAPITAL RECEIPTS TO CDF                      | 12,820,107,602.00        | 12,820,107,602.00        | -                     | -                                     | 0.0%   | 12,820,107,602.00                |
| <b>1403</b>   | <b>LOANS/ BORROWINGS RECEIPT</b>                   | <b>32,665,687,562.40</b> | <b>32,665,687,562.40</b> | <b>-</b>              | <b>16,919,148,580.24</b>              | <b>51.8%</b>   | <b>15,746,538,982.16</b>         |
| <b>140301</b> | <b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>          | <b>31,862,059,997.40</b> | <b>31,862,059,997.40</b> | <b>-</b>              | <b>16,919,148,580.24</b>              | <b>53.1%</b>   | <b>14,942,911,417.16</b>         |
| 14030103      | DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIE      | 31,862,059,997.40        | 31,862,059,997.40        | -                     | 16,919,148,580.24                     | 53.1%  | 14,942,911,417.16                |
| <b>140302</b> | <b>FOREIGN LOANS/ BORROWINGS RECEIPT</b>           | <b>803,627,565.00</b>    | <b>803,627,565.00</b>    | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>803,627,565.00</b>            |
| 14030201      | FOREIGN LOANS/ BORROWINGS FROM FINANCIAL INSTI     | 803,627,565.00           | 803,627,565.00           | -                     | -                                     | 0.0%   | 803,627,565.00                   |

## 2.D Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

**Kebbi State Government Budget Performance Report 2022 Q4 - Total Expenditure by Administrative Classification**

| Code               | Administrative Unit                                    | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance      | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|                    | <b>Total Expenditure</b>                               | <b>189,237,459,798.27</b> | <b>189,237,459,798.27</b> | <b>20,313,846,889.79</b> | <b>89,698,460,290.37</b>              | <b>47.4%</b>   | <b>99,538,999,507.90</b>         |
| <b>01000000000</b> | <b>Administration Sector</b>                           | <b>32,093,835,286.54</b>  | <b>34,483,270,361.26</b>  | <b>6,880,016,196.92</b>  | <b>21,897,509,221.01</b>              | <b>63.5%</b>   | <b>12,585,761,140.25</b>         |
| <b>01110000000</b> | <b>Governor's Office</b>                               | <b>9,497,691,957.12</b>   | <b>10,844,691,957.12</b>  | <b>2,306,266,306.17</b>  | <b>6,435,948,767.05</b>               | <b>59.3%</b>   | <b>4,408,743,190.07</b>          |
| 011100100100       | Office of the Executive Governor                       | 4,801,502,238.04          | 6,151,502,238.04          | 2,261,826,842.00         | 5,945,766,115.00                      | 96.7%  | 205,736,123.04                   |
| 011100100200       | Office of the Deputy Governor                          | 136,500,000.00            | 136,500,000.00            | 20,700,000.00            | 83,700,000.00                         | 61.3%  | 52,800,000.00                    |
| 011100500100       | Sustainable Development Goals (SDGs)                   | 6,000,000.00              | 6,000,000.00              | 1,545,000.00             | 6,000,000.00                          | 100.0%   | -                                |
| 011100800100       | Kebbi State Emergency Relief Agency (SEMA)             | 28,700,000.00             | 28,700,000.00             | 200,000.00               | 1,085,000.00                          | 3.8%   | 27,615,000.00                    |
| 011100900100       | Due Process  | 18,000,000.00             | 18,000,000.00             | -                        | 8,820,000.00                          | 49.0%  | 9,180,000.00                     |
| 011101800100       | Special Services                                       | 88,781,000.00             | 88,781,000.00             | -                        | 17,022,832.56                         | 19.2%  | 71,758,167.44                    |
| 011102800100       | National Council for Women Society (NCWS)              | 600,000.00                | 600,000.00                | -                        | -                                     | 0.0%   | 600,000.00                       |
| 011103300100       | State Agency for Control of AIDS/HIV                   | 60,000,000.00             | 60,000,000.00             | -                        | -                                     | 0.0%   | 60,000,000.00                    |
| 011103500100       | Kebbi State Contributory Pension Board                 | 9,500,000.00              | 9,500,000.00              | 1,590,000.00             | 6,000,000.00                          | 63.2%  | 3,500,000.00                     |
| 011111300100       | Directorate of Protocol                                | 350,085,411.08            | 350,085,411.08            | 20,404,464.17            | 192,520,994.22                        | 55.0%  | 157,564,416.86                   |
| 011101300100       | Administrative   | 3,998,023,308.00          | 3,995,023,308.00          | -                        | 175,033,825.27                        | 4.4%   | 3,819,989,482.73                 |
| <b>01610000000</b> | <b>Office of the Secretary to the State Government</b> | <b>15,237,848,263.50</b>  | <b>16,253,348,263.50</b>  | <b>3,759,092,497.98</b>  | <b>12,946,984,220.48</b>              | <b>79.7%</b>   | <b>3,306,364,043.02</b>          |
| 016100100100       | Office of the Secretary to the State Government        | 15,121,320,639.50         | 16,051,320,639.50         | 3,742,077,901.76         | 12,828,695,497.92                     | 79.9%  | 3,222,625,141.58                 |
| 016102100100       | Liaison Office - Abuja                                 | 15,900,000.00             | 98,400,000.00             | -                        | 39,739,735.97                         | 40.4%  | 58,660,264.03                    |
| 016102100200       | Liaison Office - Kaduna                                | 8,700,000.00              | 8,700,000.00              | -                        | 6,224,985.00                          | 71.6%  | 2,475,015.00                     |
| 016102100300       | Liaison Office - Sokoto                                | 4,650,000.00              | 4,650,000.00              | 330,000.00               | 2,391,060.00                          | 51.4%  | 2,258,940.00                     |
| 016102100400       | Liaison Office - Lagos                                 | 2,000,000.00              | 2,000,000.00              | 750,000.00               | 1,650,000.00                          | 82.5%  | 350,000.00                       |
| 016102200100       | Preaching Board  | 5,200,000.00              | 5,200,000.00              | 300,000.00               | 4,632,768.36                          | 89.1%  | 567,231.64                       |
| 016102500100       | Religious Affairs                                      | 60,250,000.00             | 60,250,000.00             | 10,740,000.00            | 43,073,000.00                         | 71.5%  | 17,177,000.00                    |
| 016103700100       | Pilgrims Welfare Agency (PWA)                          | 19,827,624.00             | 22,827,624.00             | 4,894,596.22             | 20,577,173.23                         | 90.1%  | 2,250,450.77                     |
| <b>01120000000</b> | <b>State Assembly</b>                                  | <b>4,952,132,258.00</b>   | <b>4,952,132,258.00</b>   | <b>676,943,496.29</b>    | <b>1,610,865,777.63</b>               | <b>32.5%</b>   | <b>3,341,266,480.37</b>          |
| 011200300100       | State Assembly   | 4,698,307,441.00          | 4,698,307,441.00          | 676,943,496.29           | 1,606,727,213.49                      | 34.2%  | 3,091,580,227.51                 |
| 011200400200       | House of Assembly Commission                           | 253,824,817.00            | 253,824,817.00            | -                        | 4,138,564.14                          | 1.6%   | 249,686,252.86                   |
| <b>01230000000</b> | <b>Ministry of Information and Culture</b>             | <b>682,995,840.00</b>     | <b>682,995,840.00</b>     | <b>98,152,530.44</b>     | <b>422,679,091.85</b>                 | <b>61.9%</b>   | <b>260,316,748.15</b>            |
| 012300100100       | Ministry of Information and Culture                    | 394,164,554.00            | 394,164,554.00            | 38,158,048.62            | 156,985,838.48                        | 39.8%  | 237,178,715.52                   |
| 012300200100       | History Bureau   | 3,600,000.00              | 3,600,000.00              | -                        | -                                     | 0.0%   | 3,600,000.00                     |
| 012300300100       | Kebbi State Television (KBTv)                          | 143,210,000.00            | 143,210,000.00            | 30,925,031.70            | 136,287,031.33                        | 95.2%  | 6,922,968.67                     |
| 012300400100       | Kebbi Broadcasting Corporation (KBC)                   | 142,021,286.00            | 142,021,286.00            | 29,069,450.12            | 129,406,222.04                        | 91.1%  | 12,615,063.96                    |
| <b>01250000000</b> | <b>Office of the Head of State Civil Service</b>       | <b>387,060,000.00</b>     | <b>387,060,000.00</b>     | <b>11,460,000.00</b>     | <b>311,232,260.58</b>                 | <b>80.4%</b>   | <b>75,827,739.42</b>             |
| 012500500100       | Establishment Training & Pension                       | 386,700,000.00            | 386,700,000.00            | 11,370,000.00            | 310,872,260.58                        | 80.4%  | 75,827,739.42                    |
| 012500700100       | State Manpower Committee                               | 360,000.00                | 360,000.00                | 90,000.00                | 360,000.00                            | 100.0%   | -                                |
| <b>01640000000</b> | <b>Ministry of Special Duties</b>                      | <b>650,000,000.00</b>     | <b>650,000,000.00</b>     | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>650,000,000.00</b>            |
| 016400100100       | Ministry for Special Duties                            | 650,000,000.00            | 650,000,000.00            | -                        | -                                     | 0.0%   | 650,000,000.00                   |
| <b>01400000000</b> | <b>Office of the State Auditor General</b>             | <b>503,475,067.92</b>     | <b>503,475,067.92</b>     | <b>17,979,794.70</b>     | <b>81,456,464.57</b>                  | <b>16.2%</b>   | <b>422,018,603.35</b>            |
| 014000100100       | Office of the State Auditor General                    | 352,736,849.13            | 352,736,849.13            | 8,263,937.42             | 41,659,710.34                         | 11.8%  | 311,077,138.79                   |
| 014000200200       | Local Government Audit                                 | 150,738,218.79            | 150,738,218.79            | 9,715,857.28             | 39,796,754.23                         | 26.4%  | 110,941,464.56                   |

| Code                | Administrative Unit   | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance       | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|--------------------------|--------------------------|---------------------------|---------------------------------------|--|----------------------------------|
| <b>014700000000</b> | <b>Civil Service Commission (CSC)</b>                             | <b>83,663,976.00</b>     | <b>83,663,976.00</b>     | -                         | <b>13,148,317.17</b>                  | <b>15.7%</b>   | <b>70,515,658.83</b>             |
| 014700100100        | Civil Service Commission  | 83,663,976.00            | 83,663,976.00            | -                         | 13,148,317.17                         | 15.7%  | 70,515,658.83                    |
| <b>014800000000</b> | <b>Kebbi State Independent Electoral Commission</b>               | <b>67,407,924.00</b>     | <b>67,407,924.00</b>     | <b>9,191,496.48</b>       | <b>36,763,086.46</b>                  | <b>54.5%</b>   | <b>30,644,837.54</b>             |
| 014800100100        | Kebbi State Independent Electoral Commission                      | 67,407,924.00            | 67,407,924.00            | 9,191,496.48              | 36,763,086.46                         | 54.5%  | 30,644,837.54                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>                        | <b>31,560,000.00</b>     | <b>58,495,074.72</b>     | <b>930,074.86</b>         | <b>38,431,235.22</b>                  | <b>65.7%</b>   | <b>20,063,839.50</b>             |
| 014900100100        | Local Government Service Commission                               | 27,010,000.00            | 53,945,074.72            | -                         | 34,490,935.78                         | 63.9%  | 19,454,138.94                    |
| 014900200100        | Local Government Pension Board                                    | 4,550,000.00             | 4,550,000.00             | 930,074.86                | 3,940,299.44                          | 86.6%  | 609,700.56                       |
| <b>020000000000</b> | <b>Economic Sector</b>  | <b>89,120,830,478.97</b> | <b>86,731,395,404.25</b> | <b>5,129,074,388.27</b>   | <b>38,721,069,598.04</b>              | <b>44.6%</b>   | <b>48,010,325,806.21</b>         |
| <b>021500000000</b> | <b>Ministry of Agriculture</b>                                    | <b>10,832,062,695.90</b> | <b>10,832,062,695.90</b> | <b>26,263,501.02</b>      | <b>3,149,926,664.84</b>               | <b>29.1%</b>   | <b>7,682,136,031.06</b>          |
| 021500100100        | Ministry of Agriculture   | 10,395,042,695.90        | 10,395,042,695.90        | -                         | 2,758,094,813.68                      | 26.5%  | 7,636,947,882.22                 |
| 021502100100        | College of Agriculture Zuru                                       | 6,000,000.00             | 6,000,000.00             | -                         | -                                     | 0.0%   | 6,000,000.00                     |
| 021510200100        | Kebbi Agricultural and Rural Development Agency (KARDA)           | 398,400,000.00           | 398,400,000.00           | 80,857,872.03             | 369,684,551.01                        | 92.8%  | 28,715,448.99                    |
| 021510300100        | Rural Access Mobility Project (RAMP)                              | 3,280,000.00             | 3,280,000.00             | -                         | -                                     | 0.0%   | 3,280,000.00                     |
| 021510900100        | Forestry II Project   | 19,740,000.00            | 19,740,000.00            | 5,342,650.98              | 17,347,300.15                         | 87.9%  | 2,392,699.85                     |
| 021511000100        | Kebbi Agricultural Supply Company (KASCOM)                        | 9,600,000.00             | 9,600,000.00             | -                         | 4,800,000.00                          | 50.0%  | 4,800,000.00                     |
| <b>026200000000</b> | <b>Ministry of Animal Health Husbandry and Fisheries</b>          | <b>5,720,113,591.00</b>  | <b>5,720,113,591.00</b>  | <b>292,766,336.39</b>     | <b>1,235,230,872.39</b>               | <b>21.6%</b>   | <b>4,484,882,718.61</b>          |
| 026200100100        | Ministry of Animal Health Husbandry and Fisheries                 | 5,720,113,591.00         | 5,720,113,591.00         | 292,766,336.39            | 1,235,230,872.39                      | 21.6%  | 4,484,882,718.61                 |
| <b>022000000000</b> | <b>Ministry of Finance</b>  | <b>23,910,459,290.00</b> | <b>25,239,799,850.26</b> | <b>4,522,839,787.74</b>   | <b>22,879,410,863.20</b>              | <b>90.6%</b>   | <b>2,360,388,987.06</b>          |
| 022000100100        | Ministry of Finance (Hqt)   | 23,124,385,352.00        | 24,453,725,912.26        | 4,350,057,293.52          | 22,215,692,861.14                     | 90.8%  | 2,238,033,051.12                 |
| 022000600100        | Youth Empowerment and Social Support Operation (YESSO)            | 6,000,000.00             | 6,000,000.00             | -                         | -                                     | 0.0%   | 6,000,000.00                     |
| 022000700100        | Accountant General's Office                                       | 463,000,000.00           | 463,000,000.00           | 101,445,030.00            | 421,282,000.00                        | 91.0%  | 41,718,000.00                    |
| 022000700200        | Kebbi State Project Financial Management Unit (PFMU)              | 8,586,198.00             | 8,586,198.00             | 6,789,648.47              | 8,586,198.00                          | 100.0%   | -                                |
| 022000800000        | Board of Internal Revenue   | 299,787,740.00           | 299,787,740.00           | 64,547,815.75             | 233,849,804.06                        | 78.0%  | 65,937,935.94                    |
| 022005700100        | Micro Finance Banks Operations                                    | 8,700,000.00             | 8,700,000.00             | -                         | -                                     | 0.0%   | 8,700,000.00                     |
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                          | <b>3,202,643,699.00</b>  | <b>3,214,643,699.00</b>  | <b>39,993,529.83</b>      | <b>172,226,744.44</b>                 | <b>5.4%</b>  | <b>3,042,416,954.56</b>          |
| 022200100100        | Ministry of Commerce and Industry (Hqt)                           | 3,113,793,699.00         | 3,113,793,699.00         | 19,716,534.21             | 92,602,527.32                         | 3.0%   | 3,021,191,171.68                 |
| 022205200100        | Tourisms Board  | 32,350,000.00            | 44,350,000.00            | 8,326,635.18              | 34,792,775.36                         | 78.5%  | 9,557,224.64                     |
| 022205300100        | Birnin Kebbi Central Market                                       | 56,500,000.00            | 56,500,000.00            | 11,950,360.44             | 44,831,441.76                         | 79.3%  | 11,668,558.24                    |
| <b>022800000000</b> | <b>Ministry of Information Communication and Technology (ICT)</b> | <b>3,604,400,000.00</b>  | <b>2,275,059,439.74</b>  | <b>1,775,000.00</b>       | <b>25,490,000.00</b>                  | <b>1.1%</b>  | <b>2,249,569,439.74</b>          |
| 022800100100        | Ministry of Information Communication and Technology (ICT)        | 3,604,400,000.00         | 2,275,059,439.74         | 1,775,000.00              | 25,490,000.00                         | 1.1%   | 2,249,569,439.74                 |
| <b>023400000000</b> | <b>Ministry of Works and Transport</b>                            | <b>15,414,603,918.70</b> | <b>15,414,603,918.70</b> | <b>737,345,769.30</b>     | <b>8,114,951,719.41</b>               | <b>52.6%</b>   | <b>7,299,652,199.29</b>          |
| 023400100100        | Ministry of Works and Transport                                   | 13,271,285,918.70        | 13,271,285,918.70        | 1,450,073,131.38          | 8,009,233,808.88                      | 60.4%  | 5,262,052,109.82                 |
| 023405600100        | Fire Service  | 522,000,000.00           | 522,000,000.00           | -                         | -                                     | 0.0%   | 522,000,000.00                   |
| 023410300100        | Rural Electrification Board (REB)                                 | 1,318,818,000.00         | 1,318,818,000.00         | 712,727,362.08            | 21,652,222.26                         | 1.6%   | 1,297,165,777.74                 |
| 023410500100        | Sir Ahmadu Bello Airport  | 302,500,000.00           | 302,500,000.00           | -                         | 84,065,688.27                         | 27.8%  | 218,434,311.73                   |
| <b>023800000000</b> | <b>Ministry of Budget &amp; Economic Planning</b>                 | <b>6,996,053,886.37</b>  | <b>4,594,618,811.65</b>  | <b>14,887,942.80</b>      | <b>70,824,694.77</b>                  | <b>1.5%</b>  | <b>4,523,794,116.88</b>          |
| 023800100100        | Ministry of Budget & Economic Planning (Hqt)                      | 6,988,253,886.37         | 4,336,818,811.65         | 14,887,942.80             | 65,624,694.77                         | 1.5%   | 4,271,194,116.88                 |
| 023800700100        | COVID-19 Action Recovery and Economic Stimulus (CARES) Coord      | 7,800,000.00             | 257,800,000.00           | -                         | 5,200,000.00                          | 2.0%   | 252,600,000.00                   |
| <b>025000000000</b> | <b>Fiscal Responsibility Commission</b>                           | <b>23,889,387.00</b>     | <b>23,889,387.00</b>     | <b>952,000.00</b>         | <b>3,600,000.00</b>                   | <b>15.1%</b>   | <b>20,289,387.00</b>             |
| 025000100100        | Fiscal Responsibility Commission                                  | 23,889,387.00            | 23,889,387.00            | 952,000.00                | 3,600,000.00                          | 15.1%  | 20,289,387.00                    |
| <b>025200000000</b> | <b>Ministry of Water Resources and Rural Development</b>          | <b>4,773,047,000.00</b>  | <b>4,773,047,000.00</b>  | <b>- 1,263,326,323.50</b> | <b>356,320,386.42</b>                 | <b>7.5%</b>  | <b>4,416,726,613.58</b>          |
| 025200100100        | Ministry of Water Resources and Rural Development                 | 4,424,635,000.00         | 4,424,635,000.00         | -                         | 85,352,279.21                         | 1.9%   | 4,339,282,720.79                 |
| 025210200100        | Water Board   | 342,112,000.00           | 342,112,000.00           | 65,203,333.61             | 266,909,371.31                        | 78.0%  | 75,202,628.69                    |
| 025210300100        | State Rural Water Supply & Sanitation Agency (RUWATSAN)           | 6,300,000.00             | 6,300,000.00             | 515,708.90                | 4,058,735.90                          | 64.4%  | 2,241,264.10                     |
| <b>025300000000</b> | <b>Ministry of Lands and Housing</b>                              | <b>14,643,557,011.00</b> | <b>14,643,557,011.00</b> | <b>755,576,844.69</b>     | <b>2,713,087,652.57</b>               | <b>18.5%</b>   | <b>11,930,469,358.43</b>         |
| 025300100100        | Ministry of Lands & Housing                                       | 14,421,247,655.00        | 14,421,247,655.00        | 712,721,905.00            | 2,541,147,412.92                      | 17.6%  | 11,880,100,242.08                |
| 025300200100        | Office of the Surveyor General                                    | 11,300,000.00            | 11,300,000.00            | -                         | -                                     | 0.0%   | 11,300,000.00                    |
| 025300110100        | State Housing Corporation   | 17,809,356.00            | 17,809,356.00            | 3,547,287.88              | 11,763,164.86                         | 66.1%  | 6,046,191.14                     |
| 025300120100        | Kebbi Urban Development Authority (KUDA)                          | 193,200,000.00           | 193,200,000.00           | 39,307,651.81             | 160,177,074.79                        | 82.9%  | 33,022,925.21                    |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                     | <b>5,849,149,574.00</b>  | <b>5,849,149,574.00</b>  | <b>583,690,527.58</b>     | <b>2,053,944,251.39</b>               | <b>35.1%</b>   | <b>3,795,205,322.61</b>          |
| <b>031800000000</b> | <b>Judiciary</b>  | <b>4,657,071,329.00</b>  | <b>4,657,071,329.00</b>  | <b>562,987,768.76</b>     | <b>1,701,866,983.76</b>               | <b>36.5%</b>   | <b>2,955,204,345.24</b>          |
| 031801100100        | Judicial Service Commission                                       | 383,503,649.00           | 383,503,649.00           | 17,822,350.78             | 90,243,226.76                         | 23.5%  | 293,260,422.24                   |
| 031805100100        | High Court  | 2,484,807,840.00         | 2,484,807,840.00         | 315,377,575.46            | 896,941,405.14                        | 36.1%  | 1,587,866,434.86                 |
| 031805300100        | Sharia Court  | 1,788,759,840.00         | 1,788,759,840.00         | 229,787,842.52            | 714,682,351.86                        | 40.0%  | 1,074,077,488.14                 |
| <b>032600000000</b> | <b>Ministry of Justice</b>  | <b>1,192,078,245.00</b>  | <b>1,192,078,245.00</b>  | <b>20,702,778.82</b>      | <b>352,077,267.63</b>                 | <b>29.5%</b>   | <b>840,000,977.37</b>            |
| 032600100100        | Ministry of Justice   | 1,164,260,000.00         | 1,164,260,000.00         | 17,985,433.33             | 341,207,965.82                        | 29.3%  | 823,052,034.18                   |
| 032600200100        | Law Reform Commission   | 27,818,245.00            | 27,818,245.00            | 2,717,325.49              | 10,869,301.81                         | 39.1%  | 16,948,943.19                    |

| Code               | Administrative Unit   | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>05000000000</b> | <b>Social Sector</b>  | <b>62,173,644,458.76</b> | <b>62,173,644,458.76</b> | <b>7,721,065,777.02</b> | <b>27,025,937,219.93</b>              | <b>43.5%</b>   | <b>35,147,707,238.83</b>         |
| <b>05130000000</b> | <b>Ministry of Youths &amp; Sports</b>                        | <b>2,090,347,282.00</b>  | <b>2,090,347,282.00</b>  | <b>314,139,785.71</b>   | <b>598,813,403.29</b>                 | <b>28.6%</b>   | <b>1,491,533,878.71</b>          |
| 051300100100       | Ministry of Youths & Sports                                   | 2,090,347,282.00         | 2,090,347,282.00         | 314,139,785.71          | 598,813,403.29                        | 28.6%  | 1,491,533,878.71                 |
| <b>05140000000</b> | <b>Ministry of Women Affairs and Social Development</b>       | <b>1,657,670,000.00</b>  | <b>1,657,670,000.00</b>  | <b>52,013,556.46</b>    | <b>591,561,590.46</b>                 | <b>35.7%</b>   | <b>1,066,108,409.54</b>          |
| 051400100100       | Ministry of Women Affairs and Social Development              | 1,651,470,000.00         | 1,651,470,000.00         | 51,428,556.46           | 586,476,590.46                        | 35.5%  | 1,064,993,409.54                 |
| 051400200100       | Social Security Welfare Fund                                  | 3,600,000.00             | 3,600,000.00             | -                       | 2,700,000.00                          | 75.0%  | 900,000.00                       |
| 051405500100       | School of Handicap  | 2,600,000.00             | 2,600,000.00             | 585,000.00              | 2,385,000.00                          | 91.7%  | 215,000.00                       |
| <b>05170000000</b> | <b>Ministry for Basic and Secondary Education</b>             | <b>23,888,336,662.76</b> | <b>23,888,336,662.76</b> | <b>3,836,565,036.78</b> | <b>13,940,425,195.74</b>              | <b>58.4%</b>   | <b>9,947,911,467.02</b>          |
| 051700100100       | Ministry for Basic and Secondary Education                    | 11,068,741,704.76        | 11,068,741,704.76        | 1,593,714,670.51        | 6,270,203,209.70                      | 56.6%  | 4,798,538,495.06                 |
| 051700300100       | Universal Basic Education (UBE)                               | 8,466,000,000.00         | 8,466,000,000.00         | 1,719,414,262.86        | 5,020,596,822.82                      | 59.3%  | 3,445,403,177.18                 |
| 051700300200       | Primary School Staff Pension Board                            | 6,500,000.00             | 6,500,000.00             | 2,809,299.76            | 5,332,182.04                          | 82.0%  | 1,167,817.96                     |
| 051700800100       | Library Board   | 61,500,000.00            | 61,500,000.00            | 12,363,994.20           | 49,329,666.44                         | 80.2%  | 12,170,333.56                    |
| 051702600100       | Arabic & Islamic Education Board                              | 472,450,000.00           | 472,450,000.00           | 134,672,139.10          | 442,662,249.25                        | 93.7%  | 29,787,750.75                    |
| 051702700100       | Abdullahi Fodio Islamic Centre                                | 133,000,000.00           | 133,000,000.00           | 15,620,216.76           | 106,668,996.98                        | 80.2%  | 26,331,003.02                    |
| 051705700100       | Secondary School Management Board                             | 3,648,801,911.00         | 3,648,801,911.00         | 352,635,645.52          | 2,024,092,836.23                      | 55.5%  | 1,624,709,074.77                 |
| 051702800100       | Agency for Adult Education                                    | 31,343,047.00            | 31,343,047.00            | 5,334,808.07            | 21,539,232.28                         | 68.7%  | 9,803,814.72                     |
| <b>05630000000</b> | <b>Ministry for Higher Education</b>                          | <b>14,570,546,190.00</b> | <b>14,570,546,190.00</b> | <b>1,735,778,271.46</b> | <b>4,224,010,003.94</b>               | <b>29.0%</b>   | <b>10,346,536,186.06</b>         |
| 056300100100       | Ministry for Higher Education                                 | 8,366,649,954.60         | 8,366,649,954.60         | 348,449,479.04          | 844,268,071.72                        | 10.1%  | 7,522,381,882.88                 |
| 056301800100       | State Polytechnic, Dakin Gari                                 | 492,000,000.00           | 492,000,000.00           | 73,457,900.95           | 374,756,621.67                        | 76.2%  | 117,243,378.33                   |
| 056301900100       | Adamu Augie College of Education, Argungu                     | 1,012,916,794.00         | 1,012,916,794.00         | 193,169,470.00          | 678,353,003.50                        | 67.0%  | 334,563,790.50                   |
| 056302100100       | State University of Science & Technology Aliero               | 4,333,698,441.40         | 4,333,698,441.40         | 1,045,372,565.53        | 2,025,119,596.73                      | 46.7%  | 2,308,578,844.67                 |
| 056305600100       | State Scholarship Board                                       | 11,450,000.00            | 11,450,000.00            | 2,814,281.44            | 9,294,189.82                          | 81.2%  | 2,155,810.18                     |
| 056302800100       | College of Preliminary Studies, Yauri                         | 353,831,000.00           | 353,831,000.00           | 72,514,574.50           | 292,218,520.50                        | 82.6%  | 61,612,479.50                    |
| <b>05210000000</b> | <b>Ministry of Health</b>                                     | <b>17,319,514,324.00</b> | <b>17,319,514,324.00</b> | <b>1,669,790,457.83</b> | <b>7,305,364,874.16</b>               | <b>42.2%</b>   | <b>10,014,149,449.84</b>         |
| 052100100100       | Ministry of Health  | 14,028,478,004.00        | 14,028,478,004.00        | 1,233,651,905.52        | 4,786,919,474.24                      | 34.1%  | 9,241,558,529.76                 |
| 052100300100       | Primary Health Care Development Agency                        | 1,800,475,000.00         | 1,800,475,000.00         | 274,557,360.12          | 1,522,546,962.62                      | 84.6%  | 277,928,037.38                   |
| 052110300100       | Health System Development Project II                          | 2,400,000.00             | 2,400,000.00             | 1,000,000.00            | 1,200,000.00                          | 50.0%  | 1,200,000.00                     |
| 052102600100       | Sir-Yahaya Memorial Hospital                                  | 772,000,000.00           | 772,000,000.00           | -                       | 437,775,645.76                        | 56.7%  | 334,224,354.24                   |
| 052102700100       | Kebbi Medical Centre Kalgo                                    | 48,000,000.00            | 48,000,000.00            | 600,000.00              | 40,160,000.00                         | 83.7%  | 7,840,000.00                     |
| 052110400100       | College of Nursing Sciences                                   | 296,161,320.00           | 296,161,320.00           | 71,920,339.19           | 250,688,887.29                        | 84.6%  | 45,472,432.71                    |
| 052110600100       | College of Health Sciences Technology, Jega                   | 320,600,000.00           | 320,600,000.00           | 86,420,853.00           | 260,433,904.25                        | 81.2%  | 60,166,095.75                    |
| 052110800100       | Kebbi State Contributory Healthcare Management Agency (KECHE) | 51,400,000.00            | 51,400,000.00            | 1,640,000.00            | 5,640,000.00                          | 11.0%  | 45,760,000.00                    |
| <b>05350000000</b> | <b>Ministry of Environment</b>                                | <b>2,459,430,000.00</b>  | <b>2,459,430,000.00</b>  | <b>96,670,716.02</b>    | <b>307,577,298.90</b>                 | <b>12.5%</b>   | <b>2,151,852,701.10</b>          |
| 053500100100       | Ministry of Environment                                       | 2,441,230,000.00         | 2,441,230,000.00         | 93,776,778.95           | 292,241,516.77                        | 12.0%  | 2,148,988,483.23                 |
| 053501600100       | Kebbi Environmental Protection Agency (KESEPA)                | 18,200,000.00            | 18,200,000.00            | 2,893,937.07            | 15,335,782.13                         | 84.3%  | 2,864,217.87                     |
| <b>05510000000</b> | <b>Ministry of Local Government and Chieftaincy Affairs</b>   | <b>187,800,000.00</b>    | <b>187,800,000.00</b>    | <b>16,107,952.76</b>    | <b>58,184,853.44</b>                  | <b>31.0%</b>   | <b>129,615,146.56</b>            |
| 055100100100       | Ministry for Local Government & Chieftaincy Affairs           | 183,000,000.00           | 183,000,000.00           | 14,555,643.98           | 53,695,474.56                         | 29.3%  | 129,304,525.44                   |
| 055100100200       | Kebbi Council of Chiefs                                       | 4,800,000.00             | 4,800,000.00             | 1,552,308.78            | 4,489,378.88                          | 93.5%  | 310,621.12                       |

Table 5: Personnel Expenditure by Administrative Classification

## Kebbi State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Administrative Classification

| Code               | Administrative Unit                                      | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|                    | <b>Total Personnel Expenditure</b>                       | <b>36,193,541,804.31</b> | <b>39,225,976,879.03</b> | <b>7,073,409,259.96</b> | <b>31,340,107,924.23</b>              | <b>79.9%</b>   | <b>7,885,868,954.80</b>          |
| <b>01000000000</b> | <b>Administration Sector</b>                             | <b>2,467,165,213.91</b>  | <b>2,499,600,288.63</b>  | <b>164,548,545.16</b>   | <b>1,638,779,169.25</b>               | <b>65.6%</b>   | <b>860,821,119.38</b>            |
| <b>01110000000</b> | <b>Governor's Office</b>                                 | <b>381,687,649.12</b>    | <b>381,687,649.12</b>    | <b>22,863,556.17</b>    | <b>245,242,246.05</b>                 | <b>64.3%</b>   | <b>136,445,403.07</b>            |
| 01110010010        | Office of the Executive Governor                         | 95,502,238.04            | 95,502,238.04            | 15,965,842.00           | 48,637,074.00                         | 50.9%  | 46,865,164.04                    |
| 01110010020        | Office of the Deputy Governor                            | 10,000,000.00            | 10,000,000.00            | 780,000.00              | 4,020,000.00                          | 40.2%  | 5,980,000.00                     |
| 01110180010        | Special Services   | 6,000,000.00             | 6,000,000.00             | -                       | 2,783,832.56                          | 46.4%  | 3,216,167.44                     |
| 01111130010        | Directorate of Protocol                                  | 30,185,411.08            | 30,185,411.08            | 6,117,714.17            | 25,617,514.22                         | 84.9%  | 4,567,896.86                     |
| 01110130010        | Administrative   | 240,000,000.00           | 240,000,000.00           | -                       | 164,183,825.27                        | 68.4%  | 75,816,174.73                    |
| <b>01610000000</b> | <b>Office of the Secretary to the State Government</b>   | <b>630,627,624.00</b>    | <b>636,127,624.00</b>    | <b>4,254,596.22</b>     | <b>551,084,629.72</b>                 | <b>86.6%</b>   | <b>85,042,994.28</b>             |
| 01610010010        | Office of the Secretary to the State Government          | 600,000,000.00           | 600,000,000.00           | -                       | 523,791,307.16                        | 87.3%  | 76,208,692.84                    |
| 01610210010        | Liaison Office - Abuja                                   | 3,500,000.00             | 8,000,000.00             | -                       | 3,089,135.97                          | 38.6%  | 4,910,864.03                     |
| 01610210020        | Liaison Office - Kaduna                                  | 5,000,000.00             | 5,000,000.00             | -                       | 3,298,185.00                          | 66.0%  | 1,701,815.00                     |
| 01610210030        | Liaison Office - Sokoto                                  | 2,600,000.00             | 2,600,000.00             | -                       | 741,060.00                            | 28.5%  | 1,858,940.00                     |
| 01610220010        | Preaching Board  | 3,500,000.00             | 3,500,000.00             | -                       | 3,447,768.36                          | 98.5%  | 52,231.64                        |
| 01610370010        | Pilgrims Welfare Agency (PWA)                            | 16,027,624.00            | 17,027,624.00            | 4,254,596.22            | 16,717,173.23                         | 98.2%  | 310,450.77                       |
| <b>01120000000</b> | <b>State Assembly</b>                                    | <b>502,753,538.00</b>    | <b>502,753,538.00</b>    | <b>33,883,496.29</b>    | <b>137,683,270.63</b>                 | <b>27.4%</b>   | <b>365,070,267.37</b>            |
| 01120030010        | State Assembly   | 385,128,721.00           | 385,128,721.00           | 33,883,496.29           | 136,244,706.49                        | 35.4%  | 248,884,014.51                   |
| 01120040020        | House of Assembly Commission                             | 117,624,817.00           | 117,624,817.00           | -                       | 1,438,564.14                          | 1.2%   | 116,186,252.86                   |
| <b>01230000000</b> | <b>Ministry of Information and Culture</b>               | <b>364,285,840.00</b>    | <b>364,285,840.00</b>    | <b>78,455,530.44</b>    | <b>340,390,558.85</b>                 | <b>93.4%</b>   | <b>23,895,281.15</b>             |
| 01230010010        | Ministry of Information and Culture                      | 109,564,554.00           | 109,564,554.00           | 24,773,048.62           | 99,201,638.48                         | 90.5%  | 10,362,915.52                    |
| 01230030010        | Kebbi State Television (KBTv)                            | 121,000,000.00           | 121,000,000.00           | 27,067,031.70           | 119,857,031.33                        | 99.1%  | 1,142,968.67                     |
| 01230040010        | Kebbi Broadcasting Corporation (KBC)                     | 133,721,286.00           | 133,721,286.00           | 26,615,450.12           | 121,331,889.04                        | 90.7%  | 12,389,396.96                    |
| <b>01250000000</b> | <b>Office of the Head of State Civil Service</b>         | <b>256,000,000.00</b>    | <b>256,000,000.00</b>    | <b>-</b>                | <b>226,646,260.58</b>                 | <b>88.5%</b>   | <b>29,353,739.42</b>             |
| 01250050010        | Establishment Training & Pension                         | 256,000,000.00           | 256,000,000.00           | -                       | 226,646,260.58                        | 88.5%  | 29,353,739.42                    |
| <b>01400000000</b> | <b>Office of the State Auditor General</b>               | <b>210,078,662.79</b>    | <b>210,078,662.79</b>    | <b>16,839,794.70</b>    | <b>75,036,464.57</b>                  | <b>35.7%</b>   | <b>135,042,198.22</b>            |
| 01400010010        | Office of the State Auditor General                      | 112,040,444.00           | 112,040,444.00           | 7,283,937.42            | 36,749,710.34                         | 32.8%  | 75,290,733.66                    |
| 01400020020        | Local Government Audit                                   | 98,038,218.79            | 98,038,218.79            | 9,555,857.28            | 38,286,754.23                         | 39.1%  | 59,751,464.56                    |
| <b>01470000000</b> | <b>Civil Service Commission (CSC)</b>                    | <b>70,313,976.00</b>     | <b>70,313,976.00</b>     | <b>-</b>                | <b>4,198,317.17</b>                   | <b>6.0%</b>  | <b>66,115,658.83</b>             |
| 01470010010        | Civil Service Commission                                 | 70,313,976.00            | 70,313,976.00            | -                       | 4,198,317.17                          | 6.0%   | 66,115,658.83                    |
| <b>01480000000</b> | <b>Kebbi State Independent Electoral Commission</b>      | <b>43,407,924.00</b>     | <b>43,407,924.00</b>     | <b>7,691,496.48</b>     | <b>30,765,986.46</b>                  | <b>70.9%</b>   | <b>12,641,937.54</b>             |
| 01480010010        | Kebbi State Independent Electoral Commission             | 43,407,924.00            | 43,407,924.00            | 7,691,496.48            | 30,765,986.46                         | 70.9%  | 12,641,937.54                    |
| <b>01490000000</b> | <b>Local Government Service Commission</b>               | <b>8,010,000.00</b>      | <b>34,945,074.72</b>     | <b>560,074.86</b>       | <b>27,731,435.22</b>                  | <b>79.4%</b>   | <b>7,213,639.50</b>              |
| 01490010010        | Local Government Service Commission                      | 5,510,000.00             | 32,445,074.72            | -                       | 25,491,135.78                         | 78.6%  | 6,953,938.94                     |
| 01490020010        | Local Government Pension Board                           | 2,500,000.00             | 2,500,000.00             | 560,074.86              | 2,240,299.44                          | 89.6%  | 259,700.56                       |
| <b>02000000000</b> | <b>Economic Sector</b>                                   | <b>14,644,865,528.00</b> | <b>17,644,865,528.00</b> | <b>3,058,916,411.24</b> | <b>15,491,783,925.04</b>              | <b>87.8%</b>   | <b>2,153,081,602.96</b>          |
| <b>02150000000</b> | <b>Ministry of Agriculture</b>                           | <b>657,000,000.00</b>    | <b>657,000,000.00</b>    | <b>108,524,101.02</b>   | <b>615,890,465.84</b>                 | <b>93.7%</b>   | <b>41,109,534.16</b>             |
| 02150010010        | Ministry of Agriculture                                  | 250,000,000.00           | 250,000,000.00           | 24,143,578.01           | 236,062,614.68                        | 94.4%  | 13,937,385.32                    |
| 02151020010        | Kebbi Agricultural and Rural Development Agency (KARDA)  | 390,000,000.00           | 390,000,000.00           | 79,657,872.03           | 364,900,551.01                        | 93.6%  | 25,099,448.99                    |
| 02151090010        | Forestry II Project                                      | 17,000,000.00            | 17,000,000.00            | 4,722,650.98            | 14,927,300.15                         | 87.8%  | 2,072,699.85                     |
| <b>02620000000</b> | <b>Ministry of Animal Health Husbandry and Fisheries</b> | <b>760,113,091.00</b>    | <b>760,113,091.00</b>    | <b>124,696,336.39</b>   | <b>663,579,446.38</b>                 | <b>87.3%</b>   | <b>96,533,644.62</b>             |
| 02620010010        | Ministry of Animal Health Husbandry and Fisheries        | 760,113,091.00           | 760,113,091.00           | 124,696,336.39          | 663,579,446.38                        | 87.3%  | 96,533,644.62                    |
| <b>02200000000</b> | <b>Ministry of Finance</b>                               | <b>12,003,923,721.00</b> | <b>15,003,923,721.00</b> | <b>2,609,677,213.83</b> | <b>13,201,387,768.24</b>              | <b>88.0%</b>   | <b>1,802,535,952.76</b>          |
| 02200010010        | Ministry of Finance (Hqt)                                | 11,923,249,783.00        | 14,923,249,783.00        | 2,582,382,458.66        | 13,120,311,766.18                     | 87.9%  | 1,802,938,016.82                 |
| 02200070020        | Kebbi State Project Financial Management Unit (PFMU)     | 4,386,198.00             | 4,386,198.00             | 3,289,648.47            | 4,386,198.00                          | 100.0%   | -                                |
| 02200080000        | Board of Internal Revenue                                | 76,287,740.00            | 76,287,740.00            | 24,005,106.70           | 76,689,804.06                         | 100.5%   | 402,064.06                       |
| <b>02220000000</b> | <b>Ministry of Commerce and Industry</b>                 | <b>165,293,699.00</b>    | <b>165,293,699.00</b>    | <b>33,419,589.83</b>    | <b>139,707,054.44</b>                 | <b>84.5%</b>   | <b>25,586,644.56</b>             |
| 02220010010        | Ministry of Commerce and Industry (Hqt)                  | 89,793,699.00            | 89,793,699.00            | 18,106,534.21           | 75,007,527.32                         | 83.5%  | 14,786,171.68                    |
| 02220520010        | Tourisms Board   | 30,500,000.00            | 30,500,000.00            | 5,552,695.18            | 25,658,085.36                         | 84.1%  | 4,841,914.64                     |
| 02220530010        | Birnin Kebbi Central Market                              | 45,000,000.00            | 45,000,000.00            | 9,760,360.44            | 39,041,441.76                         | 86.8%  | 5,958,558.24                     |

| Code               | Administrative Unit   | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>02340000000</b> | <b>Ministry of Works and Transport</b>                      | <b>431,200,000.00</b>    | <b>431,200,000.00</b>    | <b>73,952,535.41</b>    | <b>358,037,552.40</b>                 | <b>83.0%</b>   | <b>73,162,447.60</b>             |
| 023400100100       | Ministry of Works and Transport                             | 343,200,000.00           | 343,200,000.00           | 73,952,535.41           | 299,691,641.87                        | 87.3%  | 43,508,358.13                    |
| 023410300100       | Rural Electrification Board (REB)                           | 35,000,000.00            | 35,000,000.00            | -                       | 19,280,222.26                         | 55.1%  | 15,719,777.74                    |
| 023410500100       | Sir Ahmadu Bello Airport                                    | 53,000,000.00            | 53,000,000.00            | -                       | 39,065,688.27                         | 73.7%  | 13,934,311.73                    |
| <b>02380000000</b> | <b>Ministry of Budget &amp; Economic Planning</b>           | <b>32,526,274.00</b>     | <b>32,526,274.00</b>     | <b>9,870,942.80</b>     | <b>32,290,694.77</b>                  | <b>99.3%</b>   | <b>235,579.23</b>                |
| 023800100100       | Ministry of Budget & Economic Planning (Hqt)                | 32,526,274.00            | 32,526,274.00            | 9,870,942.80            | 32,290,694.77                         | 99.3%  | 235,579.23                       |
| <b>02500000000</b> | <b>Fiscal Responsibility Commission</b>                     | <b>20,249,387.00</b>     | <b>20,249,387.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>20,249,387.00</b>             |
| 025000100100       | Fiscal Responsibility Commission                            | 20,249,387.00            | 20,249,387.00            | -                       | -                                     | 0.0%   | 20,249,387.00                    |
| <b>02520000000</b> | <b>Ministry of Water Resources and Rural Development</b>    | <b>281,000,000.00</b>    | <b>281,000,000.00</b>    | <b>34,730,715.39</b>    | <b>221,823,480.40</b>                 | <b>78.9%</b>   | <b>59,176,519.60</b>             |
| 025200100100       | Ministry of Water Resources and Rural Development           | 118,000,000.00           | 118,000,000.00           | -                       | 80,247,279.21                         | 68.0%  | 37,752,720.79                    |
| 025210200100       | Water Board   | 160,000,000.00           | 160,000,000.00           | 34,605,006.49           | 138,957,465.29                        | 86.8%  | 21,042,534.71                    |
| 025210300100       | State Rural Water Supply & Sanitation Agency (RUWATSA)      | 3,000,000.00             | 3,000,000.00             | 125,708.90              | 2,618,735.90                          | 87.3%  | 381,264.10                       |
| <b>02530000000</b> | <b>Ministry of Lands and Housing</b>                        | <b>293,559,356.00</b>    | <b>293,559,356.00</b>    | <b>64,044,976.57</b>    | <b>259,067,462.57</b>                 | <b>88.3%</b>   | <b>34,491,893.43</b>             |
| 025300100100       | Ministry of Lands & Housing                                 | 111,000,000.00           | 111,000,000.00           | 25,590,036.88           | 101,877,222.92                        | 91.8%  | 9,122,777.08                     |
| 025300110100       | State Housing Corporation                                   | 14,359,356.00            | 14,359,356.00            | 2,147,287.88            | 9,013,164.86                          | 62.8%  | 5,346,191.14                     |
| 025300120100       | Kebbi Urban Development Authority (KUDA)                    | 168,200,000.00           | 168,200,000.00           | 36,307,651.81           | 148,177,074.79                        | 88.1%  | 20,022,925.21                    |
| <b>03000000000</b> | <b>Law and Justice Sector</b>                               | <b>2,405,201,194.00</b>  | <b>2,405,201,194.00</b>  | <b>359,647,127.58</b>   | <b>1,227,716,126.39</b>               | <b>51.0%</b>   | <b>1,177,485,067.61</b>          |
| <b>03180000000</b> | <b>Judiciary</b>  | <b>2,317,782,949.00</b>  | <b>2,317,782,949.00</b>  | <b>343,948,368.76</b>   | <b>1,164,611,858.76</b>               | <b>50.2%</b>   | <b>1,153,171,090.24</b>          |
| 031801100100       | Judicial Service Commission                                 | 107,263,269.00           | 107,263,269.00           | 17,513,350.78           | 88,622,226.76                         | 82.6%  | 18,641,042.24                    |
| 031805100100       | High Court  | 1,105,259,840.00         | 1,105,259,840.00         | 127,977,575.46          | 512,089,280.14                        | 46.3%  | 593,170,559.86                   |
| 031805300100       | Sharia Court  | 1,105,259,840.00         | 1,105,259,840.00         | 198,457,442.52          | 563,900,351.86                        | 51.0%  | 541,359,488.14                   |
| <b>03260000000</b> | <b>Ministry of Justice</b>                                  | <b>87,418,245.00</b>     | <b>87,418,245.00</b>     | <b>15,698,758.82</b>    | <b>63,104,267.63</b>                  | <b>72.2%</b>   | <b>24,313,977.37</b>             |
| 032600100100       | Ministry of Justice   | 62,000,000.00            | 62,000,000.00            | 13,581,433.33           | 54,634,965.82                         | 88.1%  | 7,365,034.18                     |
| 032600200100       | Law Reform Commission                                       | 25,418,245.00            | 25,418,245.00            | 2,117,325.49            | 8,469,301.81                          | 33.3%  | 16,948,943.19                    |
| <b>05000000000</b> | <b>Social Sector</b>  | <b>16,676,309,868.40</b> | <b>16,676,309,868.40</b> | <b>3,490,297,175.98</b> | <b>12,981,828,703.55</b>              | <b>77.8%</b>   | <b>3,694,481,164.85</b>          |
| <b>05130000000</b> | <b>Ministry of Youths &amp; Sports</b>                      | <b>61,347,282.00</b>     | <b>61,347,282.00</b>     | <b>13,258,995.83</b>    | <b>53,944,815.91</b>                  | <b>87.9%</b>   | <b>7,402,466.09</b>              |
| 051300100100       | Ministry of Youths & Sports                                 | 61,347,282.00            | 61,347,282.00            | 13,258,995.83           | 53,944,815.91                         | 87.9%  | 7,402,466.09                     |
| <b>05140000000</b> | <b>Ministry of Women Affairs and Social Development</b>     | <b>63,000,000.00</b>     | <b>63,000,000.00</b>     | <b>20,127,964.46</b>    | <b>62,302,504.46</b>                  | <b>98.9%</b>   | <b>697,495.54</b>                |
| 051400100100       | Ministry of Women Affairs and Social Development            | 63,000,000.00            | 63,000,000.00            | 20,127,964.46           | 62,302,504.46                         | 98.9%  | 697,495.54                       |
| <b>05170000000</b> | <b>Ministry for Basic and Secondary Education</b>           | <b>6,685,075,031.00</b>  | <b>6,685,075,031.00</b>  | <b>958,456,748.42</b>   | <b>4,749,635,043.36</b>               | <b>71.0%</b>   | <b>1,935,439,987.64</b>          |
| 051700100100       | Ministry for Basic and Secondary Education                  | 610,740,073.00           | 610,740,073.00           | 36,834,746.55           | 570,195,221.61                        | 93.4%  | 40,544,851.39                    |
| 051700300100       | Universal Basic Education (UBE)                             | 2,046,000,000.00         | 2,046,000,000.00         | 443,515,898.46          | 1,786,407,458.53                      | 87.3%  | 259,592,541.47                   |
| 051700300200       | Primary School Staff Pension Board                          | 3,000,000.00             | 3,000,000.00             | 1,609,299.76            | 2,932,182.04                          | 97.7%  | 67,817.96                        |
| 051700800100       | Library Board   | 54,000,000.00            | 54,000,000.00            | 10,613,994.20           | 42,379,666.44                         | 78.5%  | 11,620,333.56                    |
| 051702600100       | Arabic & Islamic Education Board                            | 450,000,000.00           | 450,000,000.00           | 131,072,139.10          | 428,262,249.25                        | 95.2%  | 21,737,750.75                    |
| 051702700100       | Abdullahi Fodio Islamic Centre                              | 70,000,000.00            | 70,000,000.00            | 14,120,216.76           | 56,758,996.98                         | 81.1%  | 13,241,003.02                    |
| 051705700100       | Secondary School Management Board                           | 3,422,041,911.00         | 3,422,041,911.00         | 315,735,645.52          | 1,842,880,036.23                      | 53.9%  | 1,579,161,874.77                 |
| 051702800100       | Agency for Adult Education                                  | 29,293,047.00            | 29,293,047.00            | 4,954,808.07            | 19,819,232.28                         | 67.7%  | 9,473,814.72                     |
| <b>05630000000</b> | <b>Ministry for Higher Education</b>                        | <b>4,043,546,235.40</b>  | <b>4,043,546,235.40</b>  | <b>1,192,553,808.78</b> | <b>3,018,240,303.94</b>               | <b>74.6%</b>   | <b>1,025,305,931.46</b>          |
| 056300100100       | Ministry for Higher Education                               | 52,000,000.00            | 52,000,000.00            | 4,530,789.04            | 24,919,339.72                         | 47.9%  | 27,080,660.28                    |
| 056301800100       | State Polytechnic, Dakin Gari                               | 451,000,000.00           | 451,000,000.00           | 70,285,235.95           | 334,176,104.45                        | 74.1%  | 116,823,895.55                   |
| 056301900100       | Adamu Augie College of Education, Argungu                   | 796,416,794.00           | 796,416,794.00           | 172,369,470.00          | 622,381,203.50                        | 78.1%  | 174,035,590.50                   |
| 056302100100       | State University of Science & Technology Aliero             | 2,433,698,441.40         | 2,433,698,441.40         | 874,474,457.85          | 1,756,254,045.95                      | 72.2%  | 677,444,395.45                   |
| 056305600100       | State Scholarship Board                                     | 7,200,000.00             | 7,200,000.00             | 2,064,281.44            | 6,294,189.82                          | 87.4%  | 905,810.18                       |
| 056302800100       | College of Preliminary Studies, Yauri                       | 303,231,000.00           | 303,231,000.00           | 68,829,574.50           | 274,215,420.50                        | 90.4%  | 29,015,579.50                    |
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>5,597,661,320.00</b>  | <b>5,597,661,320.00</b>  | <b>1,253,089,169.71</b> | <b>4,889,164,233.54</b>               | <b>87.3%</b>   | <b>708,497,086.46</b>            |
| 052100100100       | Ministry of Health  | 4,400,000,000.00         | 4,400,000,000.00         | 1,150,941,977.52        | 4,074,056,796.24                      | 92.6%  | 325,943,203.76                   |
| 052102600100       | Sir-Yahaya Memorial Hospital                                | 700,000,000.00           | 700,000,000.00           | -                       | 410,775,645.76                        | 58.7%  | 289,224,354.24                   |
| 052110400100       | College of Nursing Sciences                                 | 247,661,320.00           | 247,661,320.00           | 49,014,339.19           | 203,075,887.29                        | 82.0%  | 44,585,432.71                    |
| 052110600100       | College of Health Sciences Technology, Jega                 | 250,000,000.00           | 250,000,000.00           | 53,132,853.00           | 201,255,904.25                        | 80.5%  | 48,744,095.75                    |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>165,580,000.00</b>    | <b>165,580,000.00</b>    | <b>38,920,716.02</b>    | <b>158,007,298.90</b>                 | <b>95.4%</b>   | <b>7,572,701.10</b>              |
| 053500100100       | Ministry of Environment                                     | 152,430,000.00           | 152,430,000.00           | 36,526,778.95           | 144,971,516.77                        | 95.1%  | 7,458,483.23                     |
| 053501600100       | Kebbi Environmental Protection Agency (KESEPA)              | 13,150,000.00            | 13,150,000.00            | 2,393,937.07            | 13,035,782.13                         | 99.1%  | 114,217.87                       |
| <b>05510000000</b> | <b>Ministry of Local Government and Chieftaincy Affairs</b> | <b>60,100,000.00</b>     | <b>60,100,000.00</b>     | <b>13,889,772.76</b>    | <b>50,534,503.44</b>                  | <b>84.1%</b>   | <b>9,565,496.56</b>              |
| 055100100100       | Ministry for Local Government & Chieftaincy Affairs         | 57,500,000.00            | 57,500,000.00            | 12,814,843.98           | 47,954,674.56                         | 83.4%  | 9,545,325.44                     |
| 055100100200       | Kebbi Council of Chiefs                                     | 2,600,000.00             | 2,600,000.00             | 1,074,928.78            | 2,579,828.88                          | 99.2%  | 20,171.12                        |



**Table 6: Overhead Expenditure by Administrative Classification**

**Kebbi State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Administrative Classification**

| Code                | Administrative Unit                                    | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|                     | <b>Total Overhead Expenditure</b>                      | <b>19,182,769,504.00</b> | <b>19,570,369,504.00</b> | <b>4,389,308,855.79</b> | <b>14,249,512,158.42</b>              | <b>72.8%</b>   | <b>5,320,857,345.58</b>          |
| <b>010000000000</b> | <b>Administration Sector</b>                           | <b>10,142,278,308.00</b> | <b>10,267,878,308.00</b> | <b>3,383,278,200.00</b> | <b>8,449,623,642.00</b>               | <b>82.3%</b>   | <b>1,818,254,666.00</b>          |
| <b>011100000000</b> | <b>Governor's Office</b>                               | <b>4,740,258,308.00</b>  | <b>5,687,258,308.00</b>  | <b>1,841,644,750.00</b> | <b>4,991,487,521.00</b>               | <b>87.8%</b>   | <b>695,770,787.00</b>            |
| 011100100100        | Office of the Executive Governor                       | 3,906,000,000.00         | 4,856,000,000.00         | 1,808,127,000.00        | 4,713,906,041.00                      | 97.1%  | 142,093,959.00                   |
| 011100100200        | Office of the Deputy Governor                          | 91,500,000.00            | 91,500,000.00            | 15,920,000.00           | 63,780,000.00                         | 69.7%  | 27,720,000.00                    |
| 011100500100        | Sustainable Development Goals (SDGs)                   | 5,904,000.00             | 5,904,000.00             | 1,521,000.00            | 5,904,000.00                          | 100.0%   | -                                |
| 011100800100        | Kebbi State Emergency Relief Agency (SEMA)             | 28,550,000.00            | 28,550,000.00            | 200,000.00              | 1,085,000.00                          | 3.8%   | 27,465,000.00                    |
| 011100900100        | Due Process  | 18,000,000.00            | 18,000,000.00            | -                       | 8,820,000.00                          | 49.0%  | 9,180,000.00                     |
| 011101800100        | Special Services                                       | 82,781,000.00            | 82,781,000.00            | -                       | 14,239,000.00                         | 17.2%  | 68,542,000.00                    |
| 011102800100        | National Council for Women Society (NCWS)              | 600,000.00               | 600,000.00               | -                       | -                                     | 0.0%   | 600,000.00                       |
| 011103300100        | State Agency for Control of AIDS/HIV                   | 10,000,000.00            | 10,000,000.00            | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 011103500100        | Kebbi State Contributory Pension Board                 | 9,400,000.00             | 9,400,000.00             | 1,590,000.00            | 6,000,000.00                          | 63.8%  | 3,400,000.00                     |
| 011111300100        | Directorate of Protocol                                | 319,900,000.00           | 319,900,000.00           | 14,286,750.00           | 166,903,480.00                        | 52.2%  | 152,996,520.00                   |
| 011101300100        | Administrative   | 267,623,308.00           | 264,623,308.00           | -                       | 10,850,000.00                         | 4.1%   | 253,773,308.00                   |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b> | <b>2,819,700,000.00</b>  | <b>1,998,300,000.00</b>  | <b>878,928,450.00</b>   | <b>1,869,166,181.00</b>               | <b>93.5%</b>   | <b>129,133,819.00</b>            |
| 016100100100        | Office of the Secretary to the State Government        | 2,735,700,000.00         | 1,835,700,000.00         | 866,371,450.00          | 1,778,886,781.00                      | 96.9%  | 56,813,219.00                    |
| 016102100100        | Liaison Office - Abuja                                 | 12,300,000.00            | 88,900,000.00            | -                       | 36,650,600.00                         | 41.2%  | 52,249,400.00                    |
| 016102100200        | Liaison Office - Kaduna                                | 3,700,000.00             | 3,700,000.00             | -                       | 2,926,800.00                          | 79.1%  | 773,200.00                       |
| 016102100300        | Liaison Office - Sokoto                                | 1,950,000.00             | 1,950,000.00             | 330,000.00              | 1,560,000.00                          | 80.0%  | 390,000.00                       |
| 016102100400        | Liaison Office - Lagos                                 | 1,950,000.00             | 1,950,000.00             | 700,000.00              | 1,600,000.00                          | 82.1%  | 350,000.00                       |
| 016102200100        | Preaching Board  | 1,600,000.00             | 1,600,000.00             | 287,000.00              | 1,152,000.00                          | 72.0%  | 448,000.00                       |
| 016102500100        | Religious Affairs                                      | 58,750,000.00            | 58,750,000.00            | 10,600,000.00           | 42,553,000.00                         | 72.4%  | 16,197,000.00                    |
| 016103700100        | Pilgrims Welfare Agency (PWA)                          | 3,750,000.00             | 5,750,000.00             | 640,000.00              | 3,837,000.00                          | 66.7%  | 1,913,000.00                     |
| <b>011200000000</b> | <b>State Assembly</b>                                  | <b>2,222,700,000.00</b>  | <b>2,222,700,000.00</b>  | <b>635,578,000.00</b>   | <b>1,445,748,507.00</b>               | <b>65.0%</b>   | <b>776,951,493.00</b>            |
| 011200300100        | State Assembly   | 2,184,000,000.00         | 2,184,000,000.00         | 635,578,000.00          | 1,443,048,507.00                      | 66.1%  | 740,951,493.00                   |
| 011200400200        | House of Assembly Commission                           | 38,700,000.00            | 38,700,000.00            | -                       | 2,700,000.00                          | 7.0%   | 36,000,000.00                    |
| <b>012300000000</b> | <b>Ministry of Information and Culture</b>             | <b>90,560,000.00</b>     | <b>90,560,000.00</b>     | <b>12,687,000.00</b>    | <b>49,218,533.00</b>                  | <b>54.3%</b>   | <b>41,341,467.00</b>             |
| 012300100100        | Ministry of Information and Culture                    | 56,600,000.00            | 56,600,000.00            | 6,385,000.00            | 24,784,200.00                         | 43.8%  | 31,815,800.00                    |
| 012300200100        | History Bureau   | 3,600,000.00             | 3,600,000.00             | -                       | -                                     | 0.0%   | 3,600,000.00                     |
| 012300300100        | Kebbi State Television (KBTv)                          | 22,110,000.00            | 22,110,000.00            | 3,858,000.00            | 16,400,000.00                         | 74.2%  | 5,710,000.00                     |
| 012300400100        | Kebbi Broadcasting Corporation (KBC)                   | 8,250,000.00             | 8,250,000.00             | 2,444,000.00            | 8,034,333.00                          | 97.4%  | 215,667.00                       |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>       | <b>101,060,000.00</b>    | <b>101,060,000.00</b>    | <b>11,460,000.00</b>    | <b>62,086,000.00</b>                  | <b>61.4%</b>   | <b>38,974,000.00</b>             |
| 012500500100        | Establishment Training & Pension                       | 100,700,000.00           | 100,700,000.00           | 11,370,000.00           | 61,726,000.00                         | 61.3%  | 38,974,000.00                    |
| 012500700100        | State Manpower Committee                               | 360,000.00               | 360,000.00               | 90,000.00               | 360,000.00                            | 100.0%   | -                                |
| <b>014000000000</b> | <b>Office of the State Auditor General</b>             | <b>109,150,000.00</b>    | <b>109,150,000.00</b>    | <b>1,140,000.00</b>     | <b>6,420,000.00</b>                   | <b>5.9%</b>  | <b>102,730,000.00</b>            |
| 014000100100        | Office of the State Auditor General                    | 57,950,000.00            | 57,950,000.00            | 980,000.00              | 4,910,000.00                          | 8.5%   | 53,040,000.00                    |
| 014000200200        | Local Government Audit                                 | 51,200,000.00            | 51,200,000.00            | 160,000.00              | 1,510,000.00                          | 2.9%   | 49,690,000.00                    |
| <b>014700000000</b> | <b>Civil Service Commission (CSC)</b>                  | <b>13,350,000.00</b>     | <b>13,350,000.00</b>     | <b>-</b>                | <b>8,950,000.00</b>                   | <b>67.0%</b>   | <b>4,400,000.00</b>              |
| 014700100100        | Civil Service Commission                               | 13,350,000.00            | 13,350,000.00            | -                       | 8,950,000.00                          | 67.0%  | 4,400,000.00                     |
| <b>014800000000</b> | <b>Kebbi State Independent Electoral Commission</b>    | <b>22,000,000.00</b>     | <b>22,000,000.00</b>     | <b>1,500,000.00</b>     | <b>5,897,100.00</b>                   | <b>26.8%</b>   | <b>16,102,900.00</b>             |
| 014800100100        | Kebbi State Independent Electoral Commission           | 22,000,000.00            | 22,000,000.00            | 1,500,000.00            | 5,897,100.00                          | 26.8%  | 16,102,900.00                    |
| <b>014900000000</b> | <b>Local Government Service Commission</b>             | <b>23,500,000.00</b>     | <b>23,500,000.00</b>     | <b>340,000.00</b>       | <b>10,649,800.00</b>                  | <b>45.3%</b>   | <b>12,850,200.00</b>             |
| 014900100100        | Local Government Service Commission                    | 21,500,000.00            | 21,500,000.00            | -                       | 8,999,800.00                          | 41.9%  | 12,500,200.00                    |
| 014900200100        | Local Government Pension Board                         | 2,000,000.00             | 2,000,000.00             | 340,000.00              | 1,650,000.00                          | 82.5%  | 350,000.00                       |

| Code                | Administrative Unit   | 2022 Original Budget    | 2022 Revised Budget     | 2022 Q4 Performance   | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>020000000000</b> | <b>Economic Sector</b>                                      | <b>2,767,875,692.00</b> | <b>3,029,875,692.00</b> | <b>333,324,162.11</b> | <b>2,068,901,395.17</b>               | <b>68.3%</b>   | <b>960,974,296.83</b>            |
| <b>021500000000</b> | <b>Ministry of Agriculture</b>                              | <b>58,920,000.00</b>    | <b>58,920,000.00</b>    | <b>4,289,400.00</b>   | <b>21,523,400.00</b>                  | <b>36.5%</b>   | <b>37,396,600.00</b>             |
| 021500100100        | Ministry of Agriculture                                     | 29,300,000.00           | 29,300,000.00           | 2,469,400.00          | 9,589,400.00                          | 32.7%  | 19,710,600.00                    |
| 021502100100        | College of Agriculture Zuru                                 | 6,000,000.00            | 6,000,000.00            | -                     | -                                     | 0.0%   | 6,000,000.00                     |
| 021510200100        | Kebbi Agricultural and Rural Development Agency (KARD)      | 8,400,000.00            | 8,400,000.00            | 1,200,000.00          | 4,784,000.00                          | 57.0%  | 3,616,000.00                     |
| 021510300100        | Rural Access Mobility Project (RAMP)                        | 3,180,000.00            | 3,180,000.00            | -                     | -                                     | 0.0%   | 3,180,000.00                     |
| 021510900100        | Forestry II Project   | 2,640,000.00            | 2,640,000.00            | 620,000.00            | 2,350,000.00                          | 89.0%  | 290,000.00                       |
| 021511000100        | Kebbi Agricultural Supply Company (KASCOM)                  | 9,400,000.00            | 9,400,000.00            | -                     | 4,800,000.00                          | 51.1%  | 4,600,000.00                     |
| <b>026200000000</b> | <b>Ministry of Animal Health Husbandry and Fisheries</b>    | <b>28,500,000.00</b>    | <b>28,500,000.00</b>    | <b>1,810,000.00</b>   | <b>13,810,000.00</b>                  | <b>48.5%</b>   | <b>14,690,000.00</b>             |
| 026200100100        | Ministry of Animal Health Husbandry and Fisheries           | 28,500,000.00           | 28,500,000.00           | 1,810,000.00          | 13,810,000.00                         | 48.5%  | 14,690,000.00                    |
| <b>022000000000</b> | <b>Ministry of Finance</b>                                  | <b>1,688,600,692.00</b> | <b>1,688,600,692.00</b> | <b>275,038,494.99</b> | <b>1,745,610,399.15</b>               | <b>103.4%</b>  | <b>- 57,009,707.15</b>           |
| 022000100100        | Ministry of Finance (Hqt)                                   | 983,750,692.00          | 983,750,692.00          | 129,720,755.94        | 1,163,288,399.15                      | 118.3%   | - 179,537,707.15                 |
| 022000600100        | Youth Empowerment and Social Support Operation (YES)        | 5,800,000.00            | 5,800,000.00            | -                     | -                                     | 0.0%   | 5,800,000.00                     |
| 022000700100        | Accountant General's Office                                 | 463,000,000.00          | 463,000,000.00          | 101,445,030.00        | 421,282,000.00                        | 91.0%  | 41,718,000.00                    |
| 022000700200        | Kebbi State Project Financial Management Unit (PFMU)        | 4,050,000.00            | 4,050,000.00            | 3,350,000.00          | 4,050,000.00                          | 100.0%   | -                                |
| 022000800000        | Board of Internal Revenue                                   | 223,300,000.00          | 223,300,000.00          | 40,522,709.05         | 156,990,000.00                        | 70.3%  | 66,310,000.00                    |
| 022005700100        | Micro Finance Banks Operations                              | 8,700,000.00            | 8,700,000.00            | -                     | -                                     | 0.0%   | 8,700,000.00                     |
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                    | <b>304,750,000.00</b>   | <b>316,750,000.00</b>   | <b>6,573,940.00</b>   | <b>22,019,690.00</b>                  | <b>7.0%</b>  | <b>294,730,310.00</b>            |
| 022200100100        | Ministry of Commerce and Industry (Hqt)                     | 291,500,000.00          | 291,500,000.00          | 1,610,000.00          | 7,095,000.00                          | 2.4%   | 284,405,000.00                   |
| 022205200100        | Tourisms Board  | 1,800,000.00            | 13,800,000.00           | 2,773,940.00          | 9,134,690.00                          | 66.2%  | 4,665,310.00                     |
| 022205300100        | Birnin Kebbi Central Market                                 | 11,450,000.00           | 11,450,000.00           | 2,190,000.00          | 5,790,000.00                          | 50.6%  | 5,660,000.00                     |
| <b>022800000000</b> | <b>Ministry of Information Communication and Tech</b>       | <b>80,300,000.00</b>    | <b>80,300,000.00</b>    | <b>1,775,000.00</b>   | <b>7,290,000.00</b>                   | <b>9.1%</b>  | <b>73,010,000.00</b>             |
| 022800100100        | Ministry of Information Communication and Technology (MICT) | 80,300,000.00           | 80,300,000.00           | 1,775,000.00          | 7,290,000.00                          | 9.1%   | 73,010,000.00                    |
| <b>023400000000</b> | <b>Ministry of Works and Transport</b>                      | <b>285,718,000.00</b>   | <b>285,718,000.00</b>   | <b>3,290,000.00</b>   | <b>61,707,000.00</b>                  | <b>21.6%</b>   | <b>224,011,000.00</b>            |
| 023400100100        | Ministry of Works and Transport                             | 34,400,000.00           | 34,400,000.00           | 3,290,000.00          | 16,335,000.00                         | 47.5%  | 18,065,000.00                    |
| 023410300100        | Rural Electrification Board (REB)                           | 3,818,000.00            | 3,818,000.00            | -                     | 2,372,000.00                          | 62.1%  | 1,446,000.00                     |
| 023410500100        | Sir Ahmadu Bello Airport                                    | 247,500,000.00          | 247,500,000.00          | -                     | 43,000,000.00                         | 17.4%  | 204,500,000.00                   |
| <b>023800000000</b> | <b>Ministry of Budget &amp; Economic Planning</b>           | <b>65,700,000.00</b>    | <b>315,700,000.00</b>   | <b>4,217,000.00</b>   | <b>37,734,000.00</b>                  | <b>12.0%</b>   | <b>277,966,000.00</b>            |
| 023800100100        | Ministry of Budget & Economic Planning (Hqt)                | 57,900,000.00           | 57,900,000.00           | 4,217,000.00          | 32,534,000.00                         | 56.2%  | 25,366,000.00                    |
| 023800700100        | COVID-19 Action Recovery and Economic Stimulus (CAR)        | 7,800,000.00            | 257,800,000.00          | -                     | 5,200,000.00                          | 2.0%   | 252,600,000.00                   |
| <b>025000000000</b> | <b>Fiscal Responsibility Commission</b>                     | <b>3,640,000.00</b>     | <b>3,640,000.00</b>     | <b>952,000.00</b>     | <b>3,600,000.00</b>                   | <b>98.9%</b>   | <b>40,000.00</b>                 |
| 025000100100        | Fiscal Responsibility Commission                            | 3,640,000.00            | 3,640,000.00            | 952,000.00            | 3,600,000.00                          | 98.9%  | 40,000.00                        |
| <b>025200000000</b> | <b>Ministry of Water Resources and Rural Developm</b>       | <b>194,967,000.00</b>   | <b>194,967,000.00</b>   | <b>30,988,327.12</b>  | <b>134,496,906.02</b>                 | <b>69.0%</b>   | <b>60,470,093.98</b>             |
| 025200100100        | Ministry of Water Resources and Rural Development           | 11,635,000.00           | 11,635,000.00           | -                     | 5,105,000.00                          | 43.9%  | 6,530,000.00                     |
| 025210200100        | Water Board   | 180,032,000.00          | 180,032,000.00          | 30,598,327.12         | 127,951,906.02                        | 71.1%  | 52,080,093.98                    |
| 025210300100        | State Rural Water Supply & Sanitation Agency (RUWATS)       | 3,300,000.00            | 3,300,000.00            | 390,000.00            | 1,440,000.00                          | 43.6%  | 1,860,000.00                     |
| <b>025300000000</b> | <b>Ministry of Lands and Housing</b>                        | <b>56,780,000.00</b>    | <b>56,780,000.00</b>    | <b>4,390,000.00</b>   | <b>21,110,000.00</b>                  | <b>37.2%</b>   | <b>35,670,000.00</b>             |
| 025300100100        | Ministry of Lands & Housing                                 | 17,800,000.00           | 17,800,000.00           | -                     | 6,510,000.00                          | 36.6%  | 11,290,000.00                    |
| 025300200100        | Office of the Surveyor General                              | 11,150,000.00           | 11,150,000.00           | -                     | -                                     | 0.0%   | 11,150,000.00                    |
| 025300110100        | State Housing Corporation                                   | 3,350,000.00            | 3,350,000.00            | 1,390,000.00          | 2,650,000.00                          | 79.1%  | 700,000.00                       |
| 025300120100        | Kebbi Urban Development Authority (KUDA)                    | 24,480,000.00           | 24,480,000.00           | 3,000,000.00          | 11,950,000.00                         | 48.8%  | 12,530,000.00                    |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                               | <b>1,144,008,000.00</b> | <b>1,144,008,000.00</b> | <b>76,943,400.00</b>  | <b>677,843,125.00</b>                 | <b>59.3%</b>   | <b>466,164,875.00</b>            |
| <b>031800000000</b> | <b>Judiciary</b>  | <b>708,048,000.00</b>   | <b>708,048,000.00</b>   | <b>71,939,400.00</b>  | <b>388,870,125.00</b>                 | <b>54.9%</b>   | <b>319,177,875.00</b>            |
| 031801100100        | Judicial Service Commission                                 | 42,000,000.00           | 42,000,000.00           | 309,000.00            | 1,621,000.00                          | 3.9%   | 40,379,000.00                    |
| 031805100100        | High Court  | 404,548,000.00          | 404,548,000.00          | 40,400,000.00         | 237,852,125.00                        | 58.8%  | 166,695,875.00                   |
| 031805300100        | Sharia Court  | 261,500,000.00          | 261,500,000.00          | 31,230,400.00         | 149,397,000.00                        | 57.1%  | 112,103,000.00                   |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                  | <b>435,960,000.00</b>   | <b>435,960,000.00</b>   | <b>5,004,000.00</b>   | <b>288,973,000.00</b>                 | <b>66.3%</b>   | <b>146,987,000.00</b>            |
| 032600100100        | Ministry of Justice   | 433,560,000.00          | 433,560,000.00          | 4,404,000.00          | 286,573,000.00                        | 66.1%  | 146,987,000.00                   |
| 032600200100        | Law Reform Commission                                       | 2,400,000.00            | 2,400,000.00            | 600,000.00            | 2,400,000.00                          | 100.0%   | -                                |

| Code               | Administrative Unit   | 2022 Original Budget    | 2022 Revised Budget     | 2022 Q4 Performance   | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>05000000000</b> | <b>Social Sector</b>  | <b>5,128,607,504.00</b> | <b>5,128,607,504.00</b> | <b>595,763,093.68</b> | <b>3,053,143,996.25</b>               | <b>59.5%</b>   | <b>2,075,463,507.75</b>          |
| <b>05130000000</b> | <b>Ministry of Youths &amp; Sports</b>                      | <b>524,800,000.00</b>   | <b>524,800,000.00</b>   | <b>169,734,000.00</b> | <b>342,486,000.00</b>                 | <b>65.3%</b>   | <b>182,314,000.00</b>            |
| 051300100100       | Ministry of Youths & Sports                                 | 524,800,000.00          | 524,800,000.00          | 169,734,000.00        | 342,486,000.00                        | 65.3%  | 182,314,000.00                   |
| <b>05140000000</b> | <b>Ministry of Women Affairs and Social Development</b>     | <b>49,398,000.00</b>    | <b>49,398,000.00</b>    | <b>5,175,592.00</b>   | <b>23,548,582.00</b>                  | <b>47.7%</b>   | <b>25,849,418.00</b>             |
| 051400100100       | Ministry of Women Affairs and Social Development            | 43,198,000.00           | 43,198,000.00           | 4,590,592.00          | 18,463,582.00                         | 42.7%  | 24,734,418.00                    |
| 051400200100       | Social Security Welfare Fund                                | 3,600,000.00            | 3,600,000.00            | -                     | 2,700,000.00                          | 75.0%  | 900,000.00                       |
| 051405001000       | School of Handicap  | 2,600,000.00            | 2,600,000.00            | 585,000.00            | 2,385,000.00                          | 91.7%  | 215,000.00                       |
| <b>05170000000</b> | <b>Ministry for Basic and Secondary Education</b>           | <b>2,179,920,000.00</b> | <b>2,179,920,000.00</b> | <b>118,010,549.00</b> | <b>1,832,312,799.25</b>               | <b>84.1%</b>   | <b>347,607,200.75</b>            |
| 051700100100       | Ministry for Basic and Secondary Education                  | 1,737,060,000.00        | 1,737,060,000.00        | 57,690,549.00         | 1,456,326,849.00                      | 83.8%  | 280,733,151.00                   |
| 051700300100       | Universal Basic Education (UBE)                             | 119,000,000.00          | 119,000,000.00          | 15,000,000.00         | 119,688,150.25                        | 100.6%   | - 688,150.25                     |
| 051700300200       | Primary School Staff Pension Board                          | 3,500,000.00            | 3,500,000.00            | 1,200,000.00          | 2,400,000.00                          | 68.6%  | 1,100,000.00                     |
| 051700800100       | Library Board   | 7,450,000.00            | 7,450,000.00            | 1,750,000.00          | 6,950,000.00                          | 93.3%  | 500,000.00                       |
| 051702600100       | Arabic & Islamic Education Board                            | 22,200,000.00           | 22,200,000.00           | 3,600,000.00          | 14,150,000.00                         | 63.7%  | 8,050,000.00                     |
| 051702700100       | Abdullahi Fodio Islamic Centre                              | 63,000,000.00           | 63,000,000.00           | 1,500,000.00          | 49,910,000.00                         | 79.2%  | 13,090,000.00                    |
| 051705700100       | Secondary School Management Board                           | 225,660,000.00          | 225,660,000.00          | 36,890,000.00         | 181,167,800.00                        | 80.3%  | 44,492,200.00                    |
| 051702800100       | Agency for Adult Education                                  | 2,050,000.00            | 2,050,000.00            | 380,000.00            | 1,720,000.00                          | 83.9%  | 330,000.00                       |
| <b>05630000000</b> | <b>Ministry for Higher Education</b>                        | <b>848,760,000.00</b>   | <b>848,760,000.00</b>   | <b>197,471,772.68</b> | <b>385,403,515.00</b>                 | <b>45.4%</b>   | <b>463,356,485.00</b>            |
| 056300100100       | Ministry for Higher Education                               | 40,000,000.00           | 40,000,000.00           | 1,200,000.00          | 5,191,250.00                          | 13.0%  | 34,808,750.00                    |
| 056301800100       | State Polytechnic, Dakin Gari                               | 41,000,000.00           | 41,000,000.00           | 3,172,665.00          | 40,580,517.22                         | 99.0%  | 419,482.78                       |
| 056301900100       | Adamu Augie College of Education, Argungu                   | 216,500,000.00          | 216,500,000.00          | 20,800,000.00         | 55,971,800.00                         | 25.9%  | 160,528,200.00                   |
| 056302100100       | State University of Science & Technology Aliero             | 497,000,000.00          | 497,000,000.00          | 167,975,107.68        | 262,975,847.78                        | 52.9%  | 234,024,152.22                   |
| 056305600100       | State Scholarship Board                                     | 3,860,000.00            | 3,860,000.00            | 684,000.00            | 2,806,000.00                          | 72.7%  | 1,054,000.00                     |
| 056302800100       | College of Preliminary Studies, Yauri                       | 50,400,000.00           | 50,400,000.00           | 3,640,000.00          | 17,878,100.00                         | 35.5%  | 32,521,900.00                    |
| <b>05210000000</b> | <b>Ministry of Health</b>                                   | <b>1,493,987,004.00</b> | <b>1,493,987,004.00</b> | <b>100,403,000.00</b> | <b>450,232,750.00</b>                 | <b>30.1%</b>   | <b>1,043,754,254.00</b>          |
| 052100100100       | Ministry of Health  | 1,180,477,004.00        | 1,180,477,004.00        | 35,783,000.00         | 248,135,750.00                        | 21.0%  | 932,341,254.00                   |
| 052100300100       | Primary Health Care Development Agency                      | 25,000,000.00           | 25,000,000.00           | 5,931,000.00          | 23,806,000.00                         | 95.2%  | 1,194,000.00                     |
| 052110300100       | Health System Development Project II                        | 2,250,000.00            | 2,250,000.00            | 1,000,000.00          | 1,200,000.00                          | 53.3%  | 1,050,000.00                     |
| 052102600100       | Sir-Yahaya Memorial Hospital                                | 70,500,000.00           | 70,500,000.00           | -                     | 26,100,000.00                         | 37.0%  | 44,400,000.00                    |
| 052102700100       | Kebbi Medical Centre Kalgo                                  | 47,800,000.00           | 47,800,000.00           | 600,000.00            | 39,960,000.00                         | 83.6%  | 7,840,000.00                     |
| 052110400100       | College of Nursing Sciences                                 | 47,500,000.00           | 47,500,000.00           | 22,256,000.00         | 46,663,000.00                         | 98.2%  | 837,000.00                       |
| 052110600100       | College of Health Sciences Technology, Jega                 | 70,500,000.00           | 70,500,000.00           | 33,288,000.00         | 59,148,000.00                         | 83.9%  | 11,352,000.00                    |
| 052110800100       | Kebbi State Contributory Healthcare Management Agency       | 49,960,000.00           | 49,960,000.00           | 1,545,000.00          | 5,220,000.00                          | 10.4%  | 44,740,000.00                    |
| <b>05350000000</b> | <b>Ministry of Environment</b>                              | <b>16,642,500.00</b>    | <b>16,642,500.00</b>    | <b>2,750,000.00</b>   | <b>11,510,000.00</b>                  | <b>69.2%</b>   | <b>5,132,500.00</b>              |
| 053500100100       | Ministry of Environment                                     | 11,692,500.00           | 11,692,500.00           | 2,250,000.00          | 9,210,000.00                          | 78.8%  | 2,482,500.00                     |
| 053501600100       | Kebbi Environmental Protection Agency (KESEPA)              | 4,950,000.00            | 4,950,000.00            | 500,000.00            | 2,300,000.00                          | 46.5%  | 2,650,000.00                     |
| <b>05510000000</b> | <b>Ministry of Local Government and Chieftaincy Affairs</b> | <b>15,100,000.00</b>    | <b>15,100,000.00</b>    | <b>2,218,180.00</b>   | <b>7,650,350.00</b>                   | <b>50.7%</b>   | <b>7,449,650.00</b>              |
| 055100100100       | Ministry for Local Government & Chieftaincy Affairs         | 12,900,000.00           | 12,900,000.00           | 1,740,800.00          | 5,740,800.00                          | 44.5%  | 7,159,200.00                     |
| 055100100200       | Kebbi Council of Chiefs                                     | 2,200,000.00            | 2,200,000.00            | 477,380.00            | 1,909,550.00                          | 86.8%  | 290,450.00                       |

Table 7: Capital Expenditure by Administrative Classification

## Kebbi State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Administrative Classification

| Code         | Administrative Unit   | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance       | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------|---|---------------------------|---------------------------|---------------------------|---------------------------------------|--|----------------------------------|
|              | <b>Total Capital Expenditure</b>                                  | <b>128,067,008,113.96</b> | <b>120,066,232,478.98</b> | <b>6,599,634,593.83</b>   | <b>35,248,745,812.77</b>              | <b>29.4%</b>   | <b>84,817,486,666.21</b>         |
| 01000000000  | <b>Administration Sector</b>                                      | <b>17,012,395,765.63</b>  | <b>17,842,395,765.63</b>  | <b>1,918,023,701.76</b>   | <b>8,105,453,409.76</b>               | <b>45.4%</b>   | <b>9,736,942,355.87</b>          |
| 01110000000  | <b>Governor's Office</b>  | <b>3,540,000,000.00</b>   | <b>3,540,000,000.00</b>   | -                         | -                                     | <b>0.0%</b>  | <b>3,540,000,000.00</b>          |
| 011103300100 | State Agency for Control of AIDS/HIV                              | 50,000,000.00             | 50,000,000.00             | -                         | -                                     | 0.0%   | 50,000,000.00                    |
| 011101300100 | Administrative  | 3,490,000,000.00          | 3,490,000,000.00          | -                         | -                                     | 0.0%   | 3,490,000,000.00                 |
| 01610000000  | <b>Office of the Secretary to the State Government</b>            | <b>10,285,620,639.50</b>  | <b>11,115,620,639.50</b>  | <b>1,911,023,701.76</b>   | <b>8,072,453,409.76</b>               | <b>72.6%</b>   | <b>3,043,167,229.74</b>          |
| 016100100100 | Office of the Secretary to the State Government                   | 10,285,620,639.50         | 11,115,620,639.50         | 1,911,023,701.76          | 8,072,453,409.76                      | 72.6%  | 3,043,167,229.74                 |
| 01120000000  | <b>State Assembly</b>   | <b>2,126,128,721.00</b>   | <b>2,126,128,721.00</b>   | -                         | -                                     | <b>0.0%</b>  | <b>2,126,128,721.00</b>          |
| 011200300100 | State Assembly  | 2,044,128,721.00          | 2,044,128,721.00          | -                         | -                                     | 0.0%   | 2,044,128,721.00                 |
| 011200400200 | House of Assembly Commission                                      | 82,000,000.00             | 82,000,000.00             | -                         | -                                     | 0.0%   | 82,000,000.00                    |
| 01230000000  | <b>Ministry of Information and Culture</b>                        | <b>228,000,000.00</b>     | <b>228,000,000.00</b>     | <b>7,000,000.00</b>       | <b>33,000,000.00</b>                  | <b>14.5%</b>   | <b>195,000,000.00</b>            |
| 012300100100 | Ministry of Information and Culture                               | 228,000,000.00            | 228,000,000.00            | 7,000,000.00              | 33,000,000.00                         | 14.5%  | 195,000,000.00                   |
| 01640000000  | <b>Ministry of Special Duties</b>                                 | <b>650,000,000.00</b>     | <b>650,000,000.00</b>     | -                         | -                                     | <b>0.0%</b>  | <b>650,000,000.00</b>            |
| 016400100100 | Ministry for Special Duties                                       | 650,000,000.00            | 650,000,000.00            | -                         | -                                     | 0.0%   | 650,000,000.00                   |
| 01400000000  | <b>Office of the State Auditor General</b>                        | <b>182,646,405.13</b>     | <b>182,646,405.13</b>     | -                         | -                                     | <b>0.0%</b>  | <b>182,646,405.13</b>            |
| 014000100100 | Office of the State Auditor General                               | 182,646,405.13            | 182,646,405.13            | -                         | -                                     | 0.0%   | 182,646,405.13                   |
| 02000000000  | <b>Economic Sector</b>  | <b>68,990,304,381.97</b>  | <b>60,159,528,746.99</b>  | <b>907,673,384.71</b>     | <b>16,031,045,585.88</b>              | <b>26.6%</b>   | <b>44,128,483,161.11</b>         |
| 02150000000  | <b>Ministry of Agriculture</b>                                    | <b>10,115,742,695.90</b>  | <b>10,115,742,695.90</b>  | <b>86,550,000.00</b>      | <b>2,512,442,799.00</b>               | <b>24.8%</b>   | <b>7,603,299,896.90</b>          |
| 021500100100 | Ministry of Agriculture   | 10,115,742,695.90         | 10,115,742,695.90         | 86,550,000.00             | 2,512,442,799.00                      | 24.8%  | 7,603,299,896.90                 |
| 02620000000  | <b>Ministry of Animal Health Husbandry and Fisheries</b>          | <b>4,930,000,500.00</b>   | <b>4,930,000,500.00</b>   | <b>166,000,000.00</b>     | <b>557,281,426.01</b>                 | <b>11.3%</b>   | <b>4,372,719,073.99</b>          |
| 026200100100 | Ministry of Animal Health Husbandry and Fisheries                 | 4,930,000,500.00          | 4,930,000,500.00          | 166,000,000.00            | 557,281,426.01                        | 11.3%  | 4,372,719,073.99                 |
| 02200000000  | <b>Ministry of Finance</b>  | <b>7,514,000,000.00</b>   | <b>2,664,000,000.00</b>   | <b>810,033,648.71</b>     | <b>2,806,654,003.86</b>               | <b>105.4%</b>  | <b>- 142,654,003.86</b>          |
| 022000100100 | Ministry of Finance (Hqt)   | 7,514,000,000.00          | 2,664,000,000.00          | 810,033,648.71            | 2,806,654,003.86                      | 105.4%   | - 142,654,003.86                 |
| 02220000000  | <b>Ministry of Commerce and Industry</b>                          | <b>2,727,000,000.00</b>   | <b>2,727,000,000.00</b>   | -                         | <b>10,500,000.00</b>                  | <b>0.4%</b>  | <b>2,716,500,000.00</b>          |
| 022200100100 | Ministry of Commerce and Industry (Hqt)                           | 2,727,000,000.00          | 2,727,000,000.00          | -                         | 10,500,000.00                         | 0.4%   | 2,716,500,000.00                 |
| 02280000000  | <b>Ministry of Information Communication and Technology (ICT)</b> | <b>3,524,000,000.00</b>   | <b>2,194,659,439.74</b>   | -                         | <b>18,200,000.00</b>                  | <b>0.8%</b>  | <b>2,176,459,439.74</b>          |
| 022800100100 | Ministry of Information Communication and Technology (ICT)        | 3,524,000,000.00          | 2,194,659,439.74          | -                         | 18,200,000.00                         | 0.8%   | 2,176,459,439.74                 |
| 02340000000  | <b>Ministry of Works and Transport</b>                            | <b>14,695,485,918.70</b>  | <b>14,695,485,918.70</b>  | <b>660,103,233.89</b>     | <b>7,693,207,167.01</b>               | <b>52.4%</b>   | <b>7,002,278,751.69</b>          |
| 023400100100 | Ministry of Works and Transport                                   | 12,893,485,918.70         | 12,893,485,918.70         | 1,372,830,595.97          | 7,693,207,167.01                      | 59.7%  | 5,200,278,751.69                 |
| 023405600100 | Fire Service  | 522,000,000.00            | 522,000,000.00            | -                         | -                                     | 0.0%   | 522,000,000.00                   |
| 023410300100 | Rural Electrification Board (REB)                                 | 1,280,000,000.00          | 1,280,000,000.00          | 712,727,362.08            | -                                     | 0.0%   | 1,280,000,000.00                 |
| 02380000000  | <b>Ministry of Budget &amp; Economic Planning</b>                 | <b>6,896,827,612.37</b>   | <b>4,245,392,537.65</b>   | -                         | -                                     | <b>0.0%</b>  | <b>4,245,392,537.65</b>          |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt)                      | 6,896,827,612.37          | 4,245,392,537.65          | -                         | -                                     | 0.0%   | 4,245,392,537.65                 |
| 02520000000  | <b>Ministry of Water Resources and Rural Development</b>          | <b>4,295,000,000.00</b>   | <b>4,295,000,000.00</b>   | <b>- 1,329,045,366.01</b> | -                                     | <b>0.0%</b>  | <b>4,295,000,000.00</b>          |
| 025200100100 | Ministry of Water Resources and Rural Development                 | 4,295,000,000.00          | 4,295,000,000.00          | - 1,329,045,366.01        | -                                     | 0.0%   | 4,295,000,000.00                 |

| Code                | Administrative Unit   | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>025300000000</b> | <b>Ministry of Lands and Housing</b>                        | <b>14,292,247,655.00</b> | <b>14,292,247,655.00</b> | <b>687,131,868.12</b>   | <b>2,432,760,190.00</b>               | <b>17.0%</b>   | <b>11,859,487,465.00</b>         |
| 025300100100        | Ministry of Lands & Housing                                 | 14,292,247,655.00        | 14,292,247,655.00        | 687,131,868.12          | 2,432,760,190.00                      | 17.0%  | 11,859,487,465.00                |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                               | <b>1,796,240,380.00</b>  | <b>1,796,240,380.00</b>  | <b>147,000,000.00</b>   | <b>147,000,000.00</b>                 | <b>8.2%</b>  | <b>1,649,240,380.00</b>          |
| <b>031800000000</b> | <b>Judiciary</b>  | <b>1,628,240,380.00</b>  | <b>1,628,240,380.00</b>  | <b>147,000,000.00</b>   | <b>147,000,000.00</b>                 | <b>9.0%</b>  | <b>1,481,240,380.00</b>          |
| 031801100100        | Judicial Service Commission                                 | 234,240,380.00           | 234,240,380.00           | -                       | -                                     | 0.0%   | 234,240,380.00                   |
| 031805100100        | High Court  | 975,000,000.00           | 975,000,000.00           | 147,000,000.00          | 147,000,000.00                        | 15.1%  | 828,000,000.00                   |
| 031805300100        | Sharia Court  | 419,000,000.00           | 419,000,000.00           | -                       | -                                     | 0.0%   | 419,000,000.00                   |
| <b>032600000000</b> | <b>Ministry of Justice</b>                                  | <b>168,000,000.00</b>    | <b>168,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>168,000,000.00</b>            |
| 032600100100        | Ministry of Justice   | 168,000,000.00           | 168,000,000.00           | -                       | -                                     | 0.0%   | 168,000,000.00                   |
| <b>050000000000</b> | <b>Social Sector</b>  | <b>40,268,067,586.36</b> | <b>40,268,067,586.36</b> | <b>3,626,937,507.36</b> | <b>10,965,246,817.13</b>              | <b>27.2%</b>   | <b>29,302,820,769.23</b>         |
| <b>051300000000</b> | <b>Ministry of Youths &amp; Sports</b>                      | <b>1,493,500,000.00</b>  | <b>1,493,500,000.00</b>  | <b>130,646,789.88</b>   | <b>195,982,587.38</b>                 | <b>13.1%</b>   | <b>1,297,517,412.62</b>          |
| 051300100100        | Ministry of Youths & Sports                                 | 1,493,500,000.00         | 1,493,500,000.00         | 130,646,789.88          | 195,982,587.38                        | 13.1%  | 1,297,517,412.62                 |
| <b>051400000000</b> | <b>Ministry of Women Affairs and Social Development</b>     | <b>1,514,500,000.00</b>  | <b>1,514,500,000.00</b>  | <b>25,000,000.00</b>    | <b>498,870,504.00</b>                 | <b>32.9%</b>   | <b>1,015,629,496.00</b>          |
| 051400100100        | Ministry of Women Affairs and Social Development            | 1,514,500,000.00         | 1,514,500,000.00         | 25,000,000.00           | 498,870,504.00                        | 32.9%  | 1,015,629,496.00                 |
| <b>051700000000</b> | <b>Ministry for Basic and Secondary Education</b>           | <b>14,990,941,631.76</b> | <b>14,990,941,631.76</b> | <b>2,758,087,739.36</b> | <b>7,354,902,353.13</b>               | <b>49.1%</b>   | <b>7,636,039,278.63</b>          |
| 051700100100        | Ministry for Basic and Secondary Education                  | 8,690,941,631.76         | 8,690,941,631.76         | 1,497,189,374.96        | 4,241,681,139.09                      | 48.8%  | 4,449,260,492.67                 |
| 051700300100        | Universal Basic Education (UBE)                             | 6,300,000,000.00         | 6,300,000,000.00         | 1,260,898,364.40        | 3,113,221,214.04                      | 49.4%  | 3,186,778,785.96                 |
| <b>056300000000</b> | <b>Ministry for Higher Education</b>                        | <b>9,666,649,954.60</b>  | <b>9,666,649,954.60</b>  | <b>342,718,690.00</b>   | <b>814,157,482.00</b>                 | <b>8.4%</b>  | <b>8,852,492,472.60</b>          |
| 056300100100        | Ministry for Higher Education                               | 8,273,649,954.60         | 8,273,649,954.60         | 342,718,690.00          | 814,157,482.00                        | 9.8%   | 7,459,492,472.60                 |
| 056302100100        | State University of Science & Technology Aliero             | 1,393,000,000.00         | 1,393,000,000.00         | -                       | -                                     | 0.0%   | 1,393,000,000.00                 |
| <b>052100000000</b> | <b>Ministry of Health</b>                                   | <b>10,212,976,000.00</b> | <b>10,212,976,000.00</b> | <b>315,484,288.12</b>   | <b>1,963,273,890.62</b>               | <b>19.2%</b>   | <b>8,249,702,109.38</b>          |
| 052100100100        | Ministry of Health  | 8,438,001,000.00         | 8,438,001,000.00         | 46,926,928.00           | 464,726,928.00                        | 5.5%   | 7,973,274,072.00                 |
| 052100300100        | Primary Health Care Development Agency                      | 1,774,975,000.00         | 1,774,975,000.00         | 268,557,360.12          | 1,498,546,962.62                      | 84.4%  | 276,428,037.38                   |
| <b>053500000000</b> | <b>Ministry of Environment</b>                              | <b>2,277,000,000.00</b>  | <b>2,277,000,000.00</b>  | <b>55,000,000.00</b>    | <b>138,060,000.00</b>                 | <b>6.1%</b>  | <b>2,138,940,000.00</b>          |
| 053500100100        | Ministry of Environment                                     | 2,277,000,000.00         | 2,277,000,000.00         | 55,000,000.00           | 138,060,000.00                        | 6.1%   | 2,138,940,000.00                 |
| <b>055100000000</b> | <b>Ministry of Local Government and Chieftaincy Affairs</b> | <b>112,500,000.00</b>    | <b>112,500,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>112,500,000.00</b>            |
| 055100100100        | Ministry for Local Government & Chieftaincy Affairs         | 112,500,000.00           | 112,500,000.00           | -                       | -                                     | 0.0%   | 112,500,000.00                   |

Table 8: Other Expenditure by Administrative Classification

## Kebbi State Government Budget Performance Report 2022 Q4 - Other Expenditure by Administrative Classification

| Code                | Administrative Unit                                    | 2022 Original Budget    | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|-------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|                     | <b>Total Other Expenditure</b>                         | <b>5,794,140,376.00</b> | <b>10,374,880,936.26</b> | <b>2,251,494,180.21</b> | <b>8,860,094,394.95</b>               | <b>85.4%</b>   | <b>1,514,786,541.31</b>          |
| <b>010000000000</b> | <b>Administration Sector</b>                           | <b>2,471,995,999.00</b> | <b>3,873,395,999.00</b>  | <b>1,414,165,750.00</b> | <b>3,703,653,000.00</b>               | <b>95.6%</b>   | <b>169,742,999.00</b>            |
| <b>011100000000</b> | <b>Governor's Office</b>                               | <b>835,746,000.00</b>   | <b>1,235,746,000.00</b>  | <b>441,758,000.00</b>   | <b>1,199,219,000.00</b>               | <b>97.0%</b>   | <b>36,527,000.00</b>             |
| 011100100100        | Office of the Executive Governor                       | 800,000,000.00          | 1,200,000,000.00         | 437,734,000.00          | 1,183,223,000.00                      | 98.6%  | 16,777,000.00                    |
| 011100100200        | Office of the Deputy Governor                          | 35,000,000.00           | 35,000,000.00            | 4,000,000.00            | 15,900,000.00                         | 45.4%  | 19,100,000.00                    |
| 011100500100        | Sustainable Development Goals (SDGs)                   | 96,000.00               | 96,000.00                | 24,000.00               | 96,000.00                             | 100.0%   | -                                |
| 011100800100        | Kebbi State Emergency Relief Agency (SEMA)             | 150,000.00              | 150,000.00               | -                       | -                                     | 0.0%   | 150,000.00                       |
| 011103500100        | Kebbi State Contributory Pension Board                 | 100,000.00              | 100,000.00               | -                       | -                                     | 0.0%   | 100,000.00                       |
| 011101300100        | Administrative   | 400,000.00              | 400,000.00               | -                       | -                                     | 0.0%   | 400,000.00                       |
| <b>016100000000</b> | <b>Office of the Secretary to the State Government</b> | <b>1,501,900,000.00</b> | <b>2,503,300,000.00</b>  | <b>964,885,750.00</b>   | <b>2,454,280,000.00</b>               | <b>98.0%</b>   | <b>49,020,000.00</b>             |
| 016100100100        | Office of the Secretary to the State Government        | 1,500,000,000.00        | 2,500,000,000.00         | 964,682,750.00          | 2,453,564,000.00                      | 98.1%  | 46,436,000.00                    |
| 016102100100        | Liaison Office - Abuja                                 | 100,000.00              | 1,500,000.00             | -                       | -                                     | 0.0%   | 1,500,000.00                     |
| 016102100300        | Liaison Office - Sokoto                                | 100,000.00              | 100,000.00               | -                       | 90,000.00                             | 90.0%  | 10,000.00                        |
| 016102100400        | Liaison Office - Lagos                                 | 50,000.00               | 50,000.00                | 50,000.00               | 50,000.00                             | 100.0%   | -                                |
| 016102200100        | Preaching Board  | 100,000.00              | 100,000.00               | 13,000.00               | 33,000.00                             | 33.0%  | 67,000.00                        |
| 016102500100        | Religious Affairs                                      | 1,500,000.00            | 1,500,000.00             | 140,000.00              | 520,000.00                            | 34.7%  | 980,000.00                       |
| 016103700100        | Pilgrims Welfare Agency (PWA)                          | 50,000.00               | 50,000.00                | -                       | 23,000.00                             | 46.0%  | 27,000.00                        |
| <b>011200000000</b> | <b>State Assembly</b>                                  | <b>100,549,999.00</b>   | <b>100,549,999.00</b>    | <b>7,482,000.00</b>     | <b>27,434,000.00</b>                  | <b>27.3%</b>   | <b>73,115,999.00</b>             |
| 011200300100        | State Assembly   | 85,049,999.00           | 85,049,999.00            | 7,482,000.00            | 27,434,000.00                         | 32.3%  | 57,615,999.00                    |
| 011200400200        | House of Assembly Commission                           | 15,500,000.00           | 15,500,000.00            | -                       | -                                     | 0.0%   | 15,500,000.00                    |
| <b>012300000000</b> | <b>Ministry of Information and Culture</b>             | <b>150,000.00</b>       | <b>150,000.00</b>        | <b>10,000.00</b>        | <b>70,000.00</b>                      | <b>46.7%</b>   | <b>80,000.00</b>                 |
| 012300300100        | Kebbi State Television (KBTv)                          | 100,000.00              | 100,000.00               | -                       | 30,000.00                             | 30.0%  | 70,000.00                        |
| 012300400100        | Kebbi Broadcasting Corporation (KBC)                   | 50,000.00               | 50,000.00                | 10,000.00               | 40,000.00                             | 80.0%  | 10,000.00                        |
| <b>012500000000</b> | <b>Office of the Head of State Civil Service</b>       | <b>30,000,000.00</b>    | <b>30,000,000.00</b>     | <b>-</b>                | <b>22,500,000.00</b>                  | <b>75.0%</b>   | <b>7,500,000.00</b>              |
| 012500500100        | Establishment Training & Pension                       | 30,000,000.00           | 30,000,000.00            | -                       | 22,500,000.00                         | 75.0%  | 7,500,000.00                     |
| <b>014000000000</b> | <b>Office of the State Auditor General</b>             | <b>1,600,000.00</b>     | <b>1,600,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>1,600,000.00</b>              |
| 014000100100        | Office of the State Auditor General                    | 100,000.00              | 100,000.00               | -                       | -                                     | 0.0%   | 100,000.00                       |
| 014000200200        | Local Government Audit                                 | 1,500,000.00            | 1,500,000.00             | -                       | -                                     | 0.0%   | 1,500,000.00                     |
| <b>014800000000</b> | <b>Kebbi State Independent Electoral Commission</b>    | <b>2,000,000.00</b>     | <b>2,000,000.00</b>      | <b>-</b>                | <b>100,000.00</b>                     | <b>5.0%</b>  | <b>1,900,000.00</b>              |
| 014800100100        | Kebbi State Independent Electoral Commission           | 2,000,000.00            | 2,000,000.00             | -                       | 100,000.00                            | 5.0%   | 1,900,000.00                     |
| <b>014900000000</b> | <b>Local Government Service Commission</b>             | <b>50,000.00</b>        | <b>50,000.00</b>         | <b>30,000.00</b>        | <b>50,000.00</b>                      | <b>100.0%</b>  | <b>-</b>                         |
| 014900200100        | Local Government Pension Board                         | 50,000.00               | 50,000.00                | 30,000.00               | 50,000.00                             | 100.0%   | -                                |

| Code                | Administrative Unit   | 2022 Original Budget    | 2022 Revised Budget     | 2022 Q4 Performance   | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| <b>020000000000</b> | <b>Economic Sector</b>  | <b>2,717,784,877.00</b> | <b>5,897,125,437.26</b> | <b>829,160,430.21</b> | <b>5,129,338,691.95</b>               | <b>87.0%</b>   | <b>767,786,745.31</b>            |
| <b>021500000000</b> | <b>Ministry of Agriculture</b>                                    | <b>400,000.00</b>       | <b>400,000.00</b>       | <b>-</b>              | <b>70,000.00</b>                      | <b>17.5%</b>   | <b>330,000.00</b>                |
| 021510300100        | Rural Access Mobility Project (RAMP)                              | 100,000.00              | 100,000.00              | -                     | -                                     | 0.0%   | 100,000.00                       |
| 021510900100        | Forestry II Project   | 100,000.00              | 100,000.00              | -                     | 70,000.00                             | 70.0%  | 30,000.00                        |
| 021511000100        | Kebbi Agricultural Supply Company (KASCOM)                        | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |
| <b>026200000000</b> | <b>Ministry of Animal Health Husbandry and Fisheries</b>          | <b>1,500,000.00</b>     | <b>1,500,000.00</b>     | <b>260,000.00</b>     | <b>560,000.00</b>                     | <b>37.3%</b>   | <b>940,000.00</b>                |
| 026200100100        | Ministry of Animal Health Husbandry and Fisheries                 | 1,500,000.00            | 1,500,000.00            | 260,000.00            | 560,000.00                            | 37.3%  | 940,000.00                       |
| <b>022000000000</b> | <b>Ministry of Finance</b>  | <b>2,703,934,877.00</b> | <b>5,883,275,437.26</b> | <b>828,090,430.21</b> | <b>5,125,758,691.95</b>               | <b>87.1%</b>   | <b>757,516,745.31</b>            |
| 022000100100        | Ministry of Finance (Hqt)   | 2,703,384,877.00        | 5,882,725,437.26        | 827,920,430.21        | 5,125,438,691.95                      | 87.1%  | 757,286,745.31                   |
| 022000600100        | Youth Empowerment and Social Support Operation (YESSO)            | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |
| 022000700200        | Kebbi State Project Financial Management Unit (PFMU)              | 150,000.00              | 150,000.00              | 150,000.00            | 150,000.00                            | 100.0%   | -                                |
| 022000800000        | Board of Internal Revenue   | 200,000.00              | 200,000.00              | 20,000.00             | 170,000.00                            | 85.0%  | 30,000.00                        |
| <b>022200000000</b> | <b>Ministry of Commerce and Industry</b>                          | <b>5,600,000.00</b>     | <b>5,600,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>5,600,000.00</b>              |
| 022200100100        | Ministry of Commerce and Industry (Hqt)                           | 5,500,000.00            | 5,500,000.00            | -                     | -                                     | 0.0%   | 5,500,000.00                     |
| 022205200100        | Tourisms Board  | 50,000.00               | 50,000.00               | -                     | -                                     | 0.0%   | 50,000.00                        |
| 022205300100        | Birin Kebbi Central Market  | 50,000.00               | 50,000.00               | -                     | -                                     | 0.0%   | 50,000.00                        |
| <b>022800000000</b> | <b>Ministry of Information Communication and Technology (ICT)</b> | <b>100,000.00</b>       | <b>100,000.00</b>       | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>100,000.00</b>                |
| 022800100100        | Ministry of Information Communication and Technology (ICT)        | 100,000.00              | 100,000.00              | -                     | -                                     | 0.0%   | 100,000.00                       |
| <b>023400000000</b> | <b>Ministry of Works and Transport</b>                            | <b>2,200,000.00</b>     | <b>2,200,000.00</b>     | <b>-</b>              | <b>2,000,000.00</b>                   | <b>90.9%</b>   | <b>200,000.00</b>                |
| 023400100100        | Ministry of Works and Transport                                   | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |
| 023410500100        | Sir Ahmadu Bello Airport  | 2,000,000.00            | 2,000,000.00            | -                     | 2,000,000.00                          | 100.0%   | -                                |
| <b>023800000000</b> | <b>Ministry of Budget &amp; Economic Planning</b>                 | <b>1,000,000.00</b>     | <b>1,000,000.00</b>     | <b>800,000.00</b>     | <b>800,000.00</b>                     | <b>80.0%</b>   | <b>200,000.00</b>                |
| 023800100100        | Ministry of Budget & Economic Planning (Hqt)                      | 1,000,000.00            | 1,000,000.00            | 800,000.00            | 800,000.00                            | 80.0%  | 200,000.00                       |
| <b>025200000000</b> | <b>Ministry of Water Resources and Rural Development</b>          | <b>2,080,000.00</b>     | <b>2,080,000.00</b>     | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>2,080,000.00</b>              |
| 025210200100        | Water Board   | 2,080,000.00            | 2,080,000.00            | -                     | -                                     | 0.0%   | 2,080,000.00                     |
| <b>025300000000</b> | <b>Ministry of Lands and Housing</b>                              | <b>970,000.00</b>       | <b>970,000.00</b>       | <b>10,000.00</b>      | <b>150,000.00</b>                     | <b>15.5%</b>   | <b>820,000.00</b>                |
| 025300100100        | Ministry of Lands & Housing                                       | 200,000.00              | 200,000.00              | -                     | -                                     | 0.0%   | 200,000.00                       |
| 025300200100        | Office of the Surveyor General                                    | 150,000.00              | 150,000.00              | -                     | -                                     | 0.0%   | 150,000.00                       |
| 025300110100        | State Housing Corporation   | 100,000.00              | 100,000.00              | 10,000.00             | 100,000.00                            | 100.0%   | -                                |
| 025300120100        | Kebbi Urban Development Authority (KUDA)                          | 520,000.00              | 520,000.00              | -                     | 50,000.00                             | 9.6%   | 470,000.00                       |
| <b>030000000000</b> | <b>Law and Justice Sector</b>                                     | <b>503,700,000.00</b>   | <b>503,700,000.00</b>   | <b>100,000.00</b>     | <b>1,385,000.00</b>                   | <b>0.3%</b>  | <b>502,315,000.00</b>            |
| <b>031800000000</b> | <b>Judiciary</b>  | <b>3,000,000.00</b>     | <b>3,000,000.00</b>     | <b>100,000.00</b>     | <b>1,385,000.00</b>                   | <b>46.2%</b>   | <b>1,615,000.00</b>              |
| 031805300100        | Sharia Court  | 3,000,000.00            | 3,000,000.00            | 100,000.00            | 1,385,000.00                          | 46.2%  | 1,615,000.00                     |
| <b>032600000000</b> | <b>Ministry of Justice</b>  | <b>500,700,000.00</b>   | <b>500,700,000.00</b>   | <b>-</b>              | <b>-</b>                              | <b>0.0%</b>  | <b>500,700,000.00</b>            |
| 032600100100        | Ministry of Justice   | 500,700,000.00          | 500,700,000.00          | -                     | -                                     | 0.0%   | 500,700,000.00                   |

| Code               | Administrative Unit   | 2022 Original Budget  | 2022 Revised Budget   | 2022 Q4 Performance | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|-----------------------|-----------------------|---------------------|---------------------------------------|--|----------------------------------|
| <b>05000000000</b> | <b>Social Sector</b>  | <b>100,659,500.00</b> | <b>100,659,500.00</b> | <b>8,068,000.00</b> | <b>25,717,703.00</b>                  | <b>25.5%</b>   | <b>74,941,797.00</b>             |
| <b>05130000000</b> | <b>Ministry of Youths &amp; Sports</b>                        | <b>10,700,000.00</b>  | <b>10,700,000.00</b>  | <b>500,000.00</b>   | <b>6,400,000.00</b>                   | <b>59.8%</b>   | <b>4,300,000.00</b>              |
| 051300100100       | Ministry of Youths & Sports                                   | 10,700,000.00         | 10,700,000.00         | 500,000.00          | 6,400,000.00                          | 59.8%  | 4,300,000.00                     |
| <b>05140000000</b> | <b>Ministry of Women Affairs and Social Development</b>       | <b>30,772,000.00</b>  | <b>30,772,000.00</b>  | <b>1,710,000.00</b> | <b>6,840,000.00</b>                   | <b>22.2%</b>   | <b>23,932,000.00</b>             |
| 051400100100       | Ministry of Women Affairs and Social Development              | 30,772,000.00         | 30,772,000.00         | 1,710,000.00        | 6,840,000.00                          | 22.2%  | 23,932,000.00                    |
| <b>05170000000</b> | <b>Ministry for Basic and Secondary Education</b>             | <b>32,400,000.00</b>  | <b>32,400,000.00</b>  | <b>2,010,000.00</b> | <b>3,575,000.00</b>                   | <b>11.0%</b>   | <b>28,825,000.00</b>             |
| 051700100100       | Ministry for Basic and Secondary Education                    | 30,000,000.00         | 30,000,000.00         | 2,000,000.00        | 2,000,000.00                          | 6.7%   | 28,000,000.00                    |
| 051700300100       | Universal Basic Education (UBE)                               | 1,000,000.00          | 1,000,000.00          | -                   | 1,280,000.00                          | 128.0%   | -                                |
| 051700800100       | Library Board   | 50,000.00             | 50,000.00             | -                   | -                                     | 0.0%   | 50,000.00                        |
| 051702600100       | Arabic & Islamic Education Board                              | 250,000.00            | 250,000.00            | -                   | 250,000.00                            | 100.0%   | -                                |
| 051705700100       | Secondary School Management Board                             | 1,100,000.00          | 1,100,000.00          | 10,000.00           | 45,000.00                             | 4.1%   | 1,055,000.00                     |
| <b>05630000000</b> | <b>Ministry for Higher Education</b>                          | <b>11,590,000.00</b>  | <b>11,590,000.00</b>  | <b>3,034,000.00</b> | <b>6,208,703.00</b>                   | <b>53.6%</b>   | <b>5,381,297.00</b>              |
| 056300100100       | Ministry for Higher Education                                 | 1,000,000.00          | 1,000,000.00          | -                   | -                                     | 0.0%   | 1,000,000.00                     |
| 056302100100       | State University of Science & Technology Aliero               | 10,000,000.00         | 10,000,000.00         | 2,923,000.00        | 5,889,703.00                          | 58.9%  | 4,110,297.00                     |
| 056305600100       | State Scholarship Board                                       | 390,000.00            | 390,000.00            | 66,000.00           | 194,000.00                            | 49.7%  | 196,000.00                       |
| 056302800100       | College of Preliminary Studies, Yauri                         | 200,000.00            | 200,000.00            | 45,000.00           | 125,000.00                            | 62.5%  | 75,000.00                        |
| <b>05210000000</b> | <b>Ministry of Health</b>                                     | <b>14,890,000.00</b>  | <b>14,890,000.00</b>  | <b>814,000.00</b>   | <b>2,694,000.00</b>                   | <b>18.1%</b>   | <b>12,196,000.00</b>             |
| 052100100100       | Ministry of Health  | 10,000,000.00         | 10,000,000.00         | -                   | -                                     | 0.0%   | 10,000,000.00                    |
| 052100300100       | Primary Health Care Development Agency                        | 500,000.00            | 500,000.00            | 69,000.00           | 194,000.00                            | 38.8%  | 306,000.00                       |
| 052110300100       | Health System Development Project II                          | 150,000.00            | 150,000.00            | -                   | -                                     | 0.0%   | 150,000.00                       |
| 052102600100       | Sir-Yahaya Memorial Hospital                                  | 1,500,000.00          | 1,500,000.00          | -                   | 900,000.00                            | 60.0%  | 600,000.00                       |
| 052102700100       | Kebbi Medical Centre Kalgo                                    | 200,000.00            | 200,000.00            | -                   | 200,000.00                            | 100.0%   | -                                |
| 052110400100       | College of Nursing Sciences                                   | 1,000,000.00          | 1,000,000.00          | 650,000.00          | 950,000.00                            | 95.0%  | 50,000.00                        |
| 052110600100       | College of Health Sciences Technology, Jega                   | 100,000.00            | 100,000.00            | -                   | 30,000.00                             | 30.0%  | 70,000.00                        |
| 052110800100       | Kebbi State Contributory Healthcare Management Agency (KECHE) | 1,440,000.00          | 1,440,000.00          | 95,000.00           | 420,000.00                            | 29.2%  | 1,020,000.00                     |
| <b>05350000000</b> | <b>Ministry of Environment</b>                                | <b>207,500.00</b>     | <b>207,500.00</b>     | <b>-</b>            | <b>-</b>                              | <b>0.0%</b>  | <b>207,500.00</b>                |
| 053500100100       | Ministry of Environment                                       | 107,500.00            | 107,500.00            | -                   | -                                     | 0.0%   | 107,500.00                       |
| 053501600100       | Kebbi Environmental Protection Agency (KESEPA)                | 100,000.00            | 100,000.00            | -                   | -                                     | 0.0%   | 100,000.00                       |
| <b>05510000000</b> | <b>Ministry of Local Government and Chieftaincy Affairs</b>   | <b>100,000.00</b>     | <b>100,000.00</b>     | <b>-</b>            | <b>-</b>                              | <b>0.0%</b>  | <b>100,000.00</b>                |
| 055100100100       | Ministry for Local Government & Chieftaincy Affairs           | 100,000.00            | 100,000.00            | -                   | -                                     | 0.0%   | 100,000.00                       |



## 2.E Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

**Kebbi State Government Budget Performance Report 2022 Q4 - Total Expenditure by Economic Classification**

| Code          | Economic   | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance      | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                                | <b>189,237,459,798.27</b> | <b>189,237,459,798.27</b> | <b>20,313,846,889.79</b> | <b>89,698,460,290.37</b>              | <b>47.4%</b>   | <b>99,538,999,507.90</b>         |
| <b>21</b>     | <b>PERSONNEL COST</b>                              | <b>36,193,541,804.31</b>  | <b>39,225,976,879.03</b>  | <b>7,073,409,259.96</b>  | <b>31,340,107,924.23</b>              | <b>79.9%</b>   | <b>7,885,868,954.80</b>          |
| <b>2101</b>   | <b>SALARY</b>                                      | <b>25,492,541,804.31</b>  | <b>25,524,976,879.03</b>  | <b>4,668,267,983.15</b>  | <b>18,773,453,723.59</b>              | <b>73.5%</b>   | <b>6,751,523,155.44</b>          |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                          | <b>25,492,541,804.31</b>  | <b>25,524,976,879.03</b>  | <b>4,668,267,983.15</b>  | <b>18,773,453,723.59</b>              | <b>73.5%</b>   | <b>6,751,523,155.44</b>          |
| 21010101      | SALARY   | 23,633,526,013.31         | 23,639,026,013.31         | 4,656,499,368.73         | 18,671,593,353.66                     | 79.0%  | 4,967,432,659.65                 |
| 21010103      | CONSOLIDATED REVENUE FUND CHARGE- SALARIES         | 1,859,015,791.00          | 1,885,950,865.72          | 11,768,614.42            | 101,860,369.93                        | 5.4%   | 1,784,090,495.79                 |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                             | <b>10,701,000,000.00</b>  | <b>13,701,000,000.00</b>  | <b>2,405,141,276.81</b>  | <b>12,566,654,200.64</b>              | <b>91.7%</b>   | <b>1,134,345,799.36</b>          |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                             | <b>10,701,000,000.00</b>  | <b>13,701,000,000.00</b>  | <b>2,405,141,276.81</b>  | <b>12,566,654,200.64</b>              | <b>91.7%</b>   | <b>1,134,345,799.36</b>          |
| 21030101      | GRATUITY   | 5,000,000,000.00          | 8,000,000,000.00          | 1,220,974,879.52         | 8,000,000,000.00                      | 100.0%   | -                                |
| 21030102      | PENSION  | 5,700,000,000.00          | 5,700,000,000.00          | 1,183,675,897.29         | 4,565,855,050.64                      | 80.1%  | 1,134,144,949.36                 |
| 21030103      | DEATH BENEFITS                                     | 1,000,000,000.00          | 1,000,000,000.00          | 490,500.00               | 799,150.00                            | 79.9%  | 200,850.00                       |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                       | <b>24,976,909,880.00</b>  | <b>29,945,250,440.26</b>  | <b>6,640,803,036.00</b>  | <b>23,109,606,553.37</b>              | <b>77.2%</b>   | <b>6,835,643,886.89</b>          |
| <b>2202</b>   | <b>OVERHEAD COST</b>                               | <b>19,182,769,504.00</b>  | <b>19,570,369,504.00</b>  | <b>4,389,308,855.79</b>  | <b>14,249,512,158.42</b>              | <b>72.8%</b>   | <b>5,320,857,345.58</b>          |
| <b>220201</b> | <b>TRAVEL &amp; TRANSPORT - GENERAL</b>            | <b>5,481,340,000.00</b>   | <b>5,596,140,000.00</b>   | <b>1,631,809,436.40</b>  | <b>5,295,908,901.07</b>               | <b>94.6%</b>   | <b>300,231,098.93</b>            |
| 22020101      | LOCAL TRAVEL & TRANSPORT: TRAINING                 | 162,350,000.00            | 162,350,000.00            | 44,384,399.40            | 109,133,316.76                        | 67.2%  | 53,216,683.24                    |
| 22020102      | LOCAL TRAVEL & TRANSPORT: OTHERS                   | 5,318,990,000.00          | 5,433,790,000.00          | 1,587,425,037.00         | 5,186,775,584.31                      | 95.5%  | 247,014,415.69                   |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                         | <b>962,231,404.00</b>     | <b>975,431,404.00</b>     | <b>218,856,290.94</b>    | <b>639,133,299.14</b>                 | <b>65.5%</b>   | <b>336,298,104.86</b>            |
| 22020201      | ELECTRICITY CHARGES                                | 926,171,404.00            | 939,371,404.00            | 216,684,790.94           | 633,616,799.14                        | 67.5%  | 305,754,604.86                   |
| 22020202      | TELEPHONE CHARGES                                  | 2,600,000.00              | 2,600,000.00              | 800,000.00               | 2,070,000.00                          | 79.6%  | 530,000.00                       |
| 22020203      | INTERNET ACCESS CHARGES                            | 10,400,000.00             | 10,400,000.00             | -                        | -                                     | 0.0%   | 10,400,000.00                    |
| 22020205      | WATER RATES  | 13,060,000.00             | 13,060,000.00             | 520,000.00               | 1,560,000.00                          | 11.9%  | 11,500,000.00                    |
| 22020208      | SOFTWARE CHARGES/ LICENSE RENEWAL                  | 10,000,000.00             | 10,000,000.00             | 851,500.00               | 1,886,500.00                          | 18.9%  | 8,113,500.00                     |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>          | <b>811,398,000.00</b>     | <b>824,998,000.00</b>     | <b>86,443,670.00</b>     | <b>339,548,443.25</b>                 | <b>41.2%</b>   | <b>485,449,556.75</b>            |
| 22020301      | OFFICE STATIONERIES / COMPUTER CONSUMABLES         | 212,110,000.00            | 218,710,000.00            | 35,987,690.00            | 153,806,131.02                        | 70.3%  | 64,903,868.98                    |
| 22020302      | BOOKS  | 34,900,000.00             | 34,900,000.00             | 2,640,000.00             | 5,760,000.00                          | 16.5%  | 29,140,000.00                    |
| 22020303      | NEWSPAPERS   | 1,140,000.00              | 1,140,000.00              | 74,000.00                | 375,000.00                            | 32.9%  | 765,000.00                       |
| 22020304      | MAGAZINES & PERIODICALS                            | 32,600,000.00             | 32,600,000.00             | 13,648,980.00            | 20,677,945.00                         | 63.4%  | 11,922,055.00                    |
| 22020305      | PRINTING OF NON SECURITY DOCUMENTS                 | 79,440,000.00             | 79,440,000.00             | 2,505,000.00             | 11,502,200.57                         | 14.5%  | 67,937,799.43                    |
| 22020306      | PRINTING OF SECURITY DOCUMENTS                     | 76,000,000.00             | 76,000,000.00             | 15,000,000.00            | 22,990,000.00                         | 30.3%  | 53,010,000.00                    |
| 22020307      | DRUGS/LABORATORY/MEDICAL SUPPLIES                  | 67,200,000.00             | 67,200,000.00             | 2,063,000.00             | 13,595,500.00                         | 20.2%  | 53,604,500.00                    |
| 22020309      | UNIFORMS & OTHER CLOTHING                          | 148,008,000.00            | 148,008,000.00            | 14,525,000.00            | 58,655,000.00                         | 39.6%  | 89,353,000.00                    |
| 22020310      | TEACHING AIDS / INSTRUCTION MATERIALS              | 18,000,000.00             | 18,000,000.00             | -                        | 650,000.00                            | 3.6%   | 17,350,000.00                    |
| 22020311      | FOOD STUFF / CATERING MATERIALS SUPPLIES           | 142,000,000.00            | 149,000,000.00            | -                        | 51,536,666.66                         | 34.6%  | 97,463,333.34                    |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>              | <b>1,552,966,000.00</b>   | <b>1,634,616,000.00</b>   | <b>304,133,442.90</b>    | <b>1,504,113,544.60</b>               | <b>92.0%</b>   | <b>130,502,455.40</b>            |
| 22020401      | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 576,305,000.00            | 645,755,000.00            | 144,064,073.58           | 474,080,463.88                        | 73.4%  | 171,674,536.12                   |
| 22020402      | MAINTENANCE OF OFFICE FURNITURE                    | 369,073,000.00            | 373,973,000.00            | 61,447,451.00            | 140,452,589.99                        | 37.6%  | 233,520,410.01                   |
| 22020403      | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  | 122,780,000.00            | 130,080,000.00            | 52,783,180.65            | 71,144,407.25                         | 54.7%  | 58,935,592.75                    |
| 22020404      | MAINTENANCE OF OFFICE / IT EQUIPMENTS              | 12,258,000.00             | 12,258,000.00             | 5,872,200.02             | 9,320,670.02                          | 76.0%  | 2,937,329.98                     |
| 22020405      | MAINTENANCE OF PLANTS/GENERATORS                   | 52,900,000.00             | 52,900,000.00             | 6,343,400.00             | 28,199,334.46                         | 53.3%  | 24,700,665.54                    |
| 22020406      | OTHER MAINTENANCE SERVICES                         | 401,600,000.00            | 401,600,000.00            | 31,841,987.65            | 771,783,479.00                        | 192.2%   | -                                |
| 22020410      | MAINTENANCE OF STREET LIGHTINGS                    | 2,000,000.00              | 2,000,000.00              | 103,500.00               | 432,000.00                            | 21.6%  | 1,568,000.00                     |
| 22020411      | MAINTENANCE OF COMMUNICATION EQUIPMENTS            | 13,550,000.00             | 13,550,000.00             | 1,487,650.00             | 8,420,600.00                          | 62.1%  | 5,129,400.00                     |
| 22020412      | MAINTENANCE OF MARKETS/PUBLIC PLACES               | 1,000,000.00              | 1,000,000.00              | 160,000.00               | 160,000.00                            | 16.0%  | 840,000.00                       |
| 22020413      | MINOR ROAD MAINTENANCE                             | 1,500,000.00              | 1,500,000.00              | 30,000.00                | 120,000.00                            | 8.0%   | 1,380,000.00                     |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                          | <b>1,063,360,808.00</b>   | <b>1,061,710,808.00</b>   | <b>236,727,650.00</b>    | <b>325,669,845.00</b>                 | <b>30.7%</b>   | <b>736,040,963.00</b>            |
| 22020501      | LOCAL TRAINING                                     | 678,360,808.00            | 676,710,808.00            | 86,727,650.00            | 159,683,845.00                        | 23.6%  | 517,026,963.00                   |
| 22020502      | INTERNATIONAL TRAINING                             | 385,000,000.00            | 385,000,000.00            | 150,000,000.00           | 165,986,000.00                        | 43.1%  | 219,014,000.00                   |

| Code          | Economic  | 2022 Original Budget    | 2022 Revised Budget     | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>584,089,000.00</b>   | <b>584,089,000.00</b>   | <b>367,577,304.50</b>   | <b>485,285,154.55</b>                 | <b>83.1%</b>   | <b>98,803,845.45</b>             |
| 22020601      | SECURITY SERVICES                                       | 476,201,000.00          | 476,201,000.00          | 346,542,000.00          | 417,312,000.00                        | 87.6%  | 58,889,000.00                    |
| 22020602      | OFFICE RENT   | 12,680,000.00           | 12,680,000.00           | 605,000.00              | 8,372,380.65                          | 66.0%  | 4,307,619.35                     |
| 22020603      | RESIDENTIAL RENT  | 84,578,000.00           | 84,578,000.00           | 18,632,400.00           | 53,199,000.00                         | 62.9%  | 31,379,000.00                    |
| 22020605      | CLEANING & FUMIGATION SERVICES                          | 10,630,000.00           | 10,630,000.00           | 1,797,904.50            | 6,401,773.90                          | 60.2%  | 4,228,226.10                     |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>1,008,628,600.00</b> | <b>1,008,628,600.00</b> | <b>31,786,489.00</b>    | <b>338,720,142.05</b>                 | <b>33.6%</b>   | <b>669,908,457.95</b>            |
| 22020701      | FINANCIAL CONSULTING                                    | 110,244,000.00          | 110,244,000.00          | 20,119,529.00           | 54,802,000.00                         | 49.7%  | 55,442,000.00                    |
| 22020702      | INFORMATION TECHNOLOGY CONSULTING                       | 68,700,000.00           | 68,700,000.00           | 2,924,960.00            | 6,082,960.00                          | 8.9%   | 62,617,040.00                    |
| 22020703      | LEGAL SERVICES  | 527,150,000.00          | 527,150,000.00          | 225,000.00              | 255,809,000.00                        | 48.5%  | 271,341,000.00                   |
| 22020704      | ENGINEERING SERVICES                                    | 6,135,000.00            | 6,135,000.00            | -                       | 2,251,382.05                          | 36.7%  | 3,883,617.95                     |
| 22020706      | SURVEYING SERVICES                                      | 12,350,000.00           | 12,350,000.00           | 130,000.00              | 1,275,000.00                          | 10.3%  | 11,075,000.00                    |
| 22020707      | AGRICULTURAL CONSULTING                                 | 700,000.00              | 700,000.00              | 250,000.00              | 320,000.00                            | 45.7%  | 380,000.00                       |
| 22020708      | MEDICAL CONSULTING                                      | 283,349,600.00          | 283,349,600.00          | 8,137,000.00            | 18,179,800.00                         | 6.4%   | 265,169,800.00                   |
| <b>220208</b> | <b>FUEL &amp; LUBRICANTS - GENERAL</b>                  | <b>54,800,000.00</b>    | <b>54,800,000.00</b>    | <b>7,750,000.00</b>     | <b>32,157,000.00</b>                  | <b>58.7%</b>   | <b>22,643,000.00</b>             |
| 22020801      | MOTOR VEHICLE FUEL COST                                 | 46,800,000.00           | 46,800,000.00           | 7,500,000.00            | 30,000,000.00                         | 64.1%  | 16,800,000.00                    |
| 22020803      | PLANT / GENERATOR FUEL COST                             | 8,000,000.00            | 8,000,000.00            | 250,000.00              | 2,157,000.00                          | 27.0%  | 5,843,000.00                     |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>16,540,000.00</b>    | <b>16,540,000.00</b>    | <b>1,936,110.94</b>     | <b>7,516,110.94</b>                   | <b>45.4%</b>   | <b>9,023,889.06</b>              |
| 22020901      | BANK CHARGES (OTHER THAN INTEREST)                      | 16,040,000.00           | 16,040,000.00           | 1,860,000.00            | 7,440,000.00                          | 46.4%  | 8,600,000.00                     |
| 22020902      | INSURANCE PREMIUM                                       | 500,000.00              | 500,000.00              | 76,110.94               | 76,110.94                             | 15.2%  | 423,889.06                       |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>7,647,415,692.00</b> | <b>7,813,415,692.00</b> | <b>1,502,288,461.11</b> | <b>5,281,459,717.82</b>               | <b>67.6%</b>   | <b>2,531,955,974.18</b>          |
| 22021001      | REFRESHMENT & MEALS                                     | 240,220,692.00          | 240,220,692.00          | 45,459,283.48           | 179,783,517.22                        | 74.8%  | 60,437,174.78                    |
| 22021002      | HONORARIUM & SITTING ALLOWANCE                          | 924,239,000.00          | 926,739,000.00          | 223,120,000.00          | 768,977,149.25                        | 83.0%  | 157,761,850.75                   |
| 22021003      | PUBLICITY & ADVERTISEMENTS                              | 95,710,000.00           | 95,710,000.00           | 4,993,000.00            | 23,099,079.50                         | 24.1%  | 72,610,920.50                    |
| 22021004      | MEDICAL EXPENSES-LOCAL                                  | 336,050,000.00          | 336,050,000.00          | 815,000.00              | 97,804,750.00                         | 29.1%  | 238,245,250.00                   |
| 22021006      | POSTAGES & COURIER SERVICES                             | 97,700,000.00           | 97,700,000.00           | 36,384,609.58           | 87,277,021.85                         | 89.3%  | 10,422,978.15                    |
| 22021007      | WELFARE PACKAGES  | 1,890,270,000.00        | 1,799,570,000.00        | 791,178,280.00          | 1,531,012,771.00                      | 85.1%  | 268,557,229.00                   |
| 22021008      | SUBSCRIPTION TO PROFESSIONAL BODIES                     | 113,900,000.00          | 117,300,000.00          | 11,630,250.00           | 29,348,500.00                         | 25.0%  | 87,951,500.00                    |
| 22021009      | SPORTING ACTIVITIES                                     | 391,400,000.00          | 391,400,000.00          | 150,450,000.00          | 214,312,800.00                        | 54.8%  | 177,087,200.00                   |
| 22021010      | DIRECT TEACHING & LABORATORY COST                       | 6,400,000.00            | 6,400,000.00            | 1,014,000.00            | 3,748,000.00                          | 58.6%  | 2,652,000.00                     |
| 22021019      | MEDICAL EXPENSES-INTERNATIONAL                          | 363,496,000.00          | 363,496,000.00          | 18,000,000.00           | 146,913,500.00                        | 40.4%  | 216,582,500.00                   |
| 22021020      | FOREIGN SCHOLARSHIP SCHEME                              | 600,000.00              | 600,000.00              | 120,000.00              | 405,000.00                            | 67.5%  | 195,000.00                       |
| 22021021      | SPECIAL DAYS/CELEBRATIONS                               | 11,000,000.00           | 11,000,000.00           | 1,285,000.00            | 5,078,000.00                          | 46.2%  | 5,922,000.00                     |
| 22021022      | SCHOOL EXPENSES   | 1,548,200,000.00        | 1,548,200,000.00        | 32,490,549.00           | 1,370,259,049.00                      | 88.5%  | 177,940,951.00                   |
| 22021023      | FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES            | 160,000,000.00          | 160,000,000.00          | 38,782,709.05           | 150,000,000.00                        | 93.8%  | 10,000,000.00                    |
| 22021024      | COMMITTEE & COMMISSION EXPENSES                         | 811,940,000.00          | 812,740,000.00          | 136,149,100.00          | 636,664,900.00                        | 78.3%  | 176,075,100.00                   |
| 22021025      | SPECIAL MEDICAL PROGRAMME AND CAMPAIGN                  | 271,280,000.00          | 271,280,000.00          | 2,198,100.00            | 8,202,100.00                          | 3.0%   | 263,077,900.00                   |
| 22021026      | EXCO & TENDER EXPENSES                                  | 12,700,000.00           | 12,700,000.00           | 400,000.00              | 8,300,000.00                          | 65.4%  | 4,400,000.00                     |
| 22021027      | BUDGET/PROJECT MONITORING EXPENSES                      | 2,400,000.00            | 2,400,000.00            | 600,000.00              | 2,400,000.00                          | 100.0%   | -                                |
| 22021028      | NATIONAL COUNCIL AND DEV PLANNING COSTS                 | 3,000,000.00            | 3,000,000.00            | -                       | 1,100,000.00                          | 36.7%  | 1,900,000.00                     |
| 22021030      | TRADE FAIR EXPENSES                                     | 20,000,000.00           | 20,000,000.00           | -                       | -                                     | 0.0%   | 20,000,000.00                    |
| 22021031      | CARNIVAL AND FESTIVAL EXPENSES                          | 271,110,000.00          | 271,110,000.00          | 1,680,000.00            | 5,715,000.00                          | 2.1%   | 265,395,000.00                   |
| 22021032      | ACCREDITATION EXPENSES                                  | 57,000,000.00           | 57,000,000.00           | 5,538,580.00            | 5,858,580.00                          | 10.3%  | 51,141,420.00                    |
| 22021033      | OTHER MISC EXPENDITURE                                  | 11,000,000.00           | 11,000,000.00           | -                       | -                                     | 0.0%   | 11,000,000.00                    |
| 22021034      | CARES Operations Costs                                  | 7,800,000.00            | 257,800,000.00          | -                       | 5,200,000.00                          | 2.0%   | 252,600,000.00                   |
| <b>2203</b>   | <b>LOANS AND ADVANCES</b>                               | <b>515,000,000.00</b>   | <b>515,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>515,000,000.00</b>            |
| <b>220301</b> | <b>STAFF LOANS &amp; ADVANCES</b>                       | <b>515,000,000.00</b>   | <b>515,000,000.00</b>   | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>515,000,000.00</b>            |
| 22030103      | REFURBISHING ADVANCES                                   | 500,000,000.00          | 500,000,000.00          | -                       | -                                     | 0.0%   | 500,000,000.00                   |
| 22030105      | SPETACLE ADVANCES                                       | 15,000,000.00           | 15,000,000.00           | -                       | -                                     | 0.0%   | 15,000,000.00                    |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 | <b>2,575,255,499.00</b> | <b>3,976,655,499.00</b> | <b>1,423,573,750.00</b> | <b>3,734,655,703.00</b>               | <b>93.9%</b>   | <b>241,999,796.00</b>            |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>2,575,255,499.00</b> | <b>3,976,655,499.00</b> | <b>1,423,573,750.00</b> | <b>3,734,655,703.00</b>               | <b>93.9%</b>   | <b>241,999,796.00</b>            |
| 22040101      | GRANT TO OTHER STATE GOVERNMENTS - CURRENT              | 2,515,543,499.00        | 3,916,943,499.00        | 1,417,800,750.00        | 3,716,028,000.00                      | 94.9%  | 200,915,499.00                   |
| 22040103      | GRANT TO LOCAL GOVERNMENTS -CURRENT                     | 4,040,000.00            | 4,040,000.00            | 745,000.00              | 1,370,000.00                          | 33.9%  | 2,670,000.00                     |
| 22040105      | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT          | 6,050,000.00            | 6,050,000.00            | -                       | 1,280,000.00                          | 21.2%  | 4,770,000.00                     |
| 22040107      | GRANT TO PRIVATE COMPANIES - CURRENT                    | 700,000.00              | 700,000.00              | -                       | -                                     | 0.0%   | 700,000.00                       |
| 22040109      | GRANTS TO COMMUNITIES/NGOs                              | 48,922,000.00           | 48,922,000.00           | 5,028,000.00            | 15,977,703.00                         | 32.7%  | 32,944,297.00                    |

| Code          | Economic  | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|---------------------------|---------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                                | <b>2,703,884,877.00</b>   | <b>5,883,225,437.26</b>   | <b>827,920,430.21</b>   | <b>5,125,438,691.95</b>               | <b>87.1%</b>   | <b>757,786,745.31</b>            |
| <b>220601</b> | <b>FOREIGN INTEREST / DISCOUNT</b>                        | <b>400,000,000.00</b>     | <b>792,852,581.83</b>     | <b>188,455,933.83</b>   | <b>792,852,582.26</b>                 | <b>100.0%</b>  | <b>- 0.43</b>                    |
| 22060102      | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS        | 400,000,000.00            | 792,852,581.83            | 188,455,933.83          | 792,852,582.26                        | 100.0%   | - 0.43                           |
| <b>220602</b> | <b>DOMESTIC INTEREST / DISCOUNT</b>                       | <b>2,303,384,877.00</b>   | <b>5,089,872,855.43</b>   | <b>639,464,496.38</b>   | <b>4,332,586,109.69</b>               | <b>85.1%</b>   | <b>757,286,745.74</b>            |
| 22060202      | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS       | 2,303,384,877.00          | 5,089,872,855.43          | 639,464,496.38          | 4,332,586,109.69                      | 85.1%  | 757,286,745.74                   |
| <b>220603</b> | <b>FOREIGN PRINCIPLE</b>                                  | <b>500,000.00</b>         | <b>500,000.00</b>         | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>500,000.00</b>                |
| 22060301      | FOREIGN PRINCIPLE - TREASURY BILL                         | 500,000.00                | 500,000.00                | -                       | -                                     | 0.0%   | 500,000.00                       |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>128,067,008,113.96</b> | <b>120,066,232,478.98</b> | <b>6,599,634,593.83</b> | <b>35,248,745,812.77</b>              | <b>29.4%</b>   | <b>84,817,486,666.21</b>         |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                             | <b>20,681,223,101.00</b>  | <b>19,606,223,101.00</b>  | <b>2,187,138,653.19</b> | <b>4,852,592,412.83</b>               | <b>24.8%</b>   | <b>14,753,630,688.17</b>         |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 | <b>20,681,223,101.00</b>  | <b>19,606,223,101.00</b>  | <b>2,187,138,653.19</b> | <b>4,852,592,412.83</b>               | <b>24.8%</b>   | <b>14,753,630,688.17</b>         |
| 23010101      | PURCHASE / ACQUISITION OF LAND                            | 1,540,000,000.00          | 1,540,000,000.00          | 17,000,000.00           | 237,478,000.00                        | 15.4%  | 1,302,522,000.00                 |
| 23010102      | PURCHASE OF OFFICE BUILDINGS                              | 500,000,000.00            | 500,000,000.00            | -                       | -                                     | 0.0%   | 500,000,000.00                   |
| 23010105      | PURCHASE OF MOTOR VEHICLES                                | 3,038,869,101.00          | 3,013,869,101.00          | 883,088,848.79          | 1,000,088,848.79                      | 33.2%  | 2,013,780,252.21                 |
| 23010107      | PURCHASE OF TRUCKS  | 225,000,000.00            | 225,000,000.00            | -                       | 10,000,000.00                         | 4.4%   | 215,000,000.00                   |
| 23010108      | PURCHASE OF BUSES   | 10,000,000.00             | 10,000,000.00             | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 23010112      | PURCHASE OF OFFICE FURNITURE AND FITTINGS                 | 583,929,000.00            | 583,929,000.00            | -                       | -                                     | 0.0%   | 583,929,000.00                   |
| 23010113      | PURCHASE OF COMPUTERS                                     | 262,500,000.00            | 162,500,000.00            | -                       | -                                     | 0.0%   | 162,500,000.00                   |
| 23010114      | PURCHASE OF COMPUTER PRINTERS                             | 765,000,000.00            | 465,000,000.00            | -                       | 3,500,000.00                          | 0.8%   | 461,500,000.00                   |
| 23010119      | PURCHASE OF POWER GENERATING SET                          | 245,000,000.00            | 245,000,000.00            | -                       | -                                     | 0.0%   | 245,000,000.00                   |
| 23010121      | PURCHASE OF RESIDENTIAL FURNITURE                         | 500,000,000.00            | 500,000,000.00            | 105,580,000.00          | 105,580,000.00                        | 21.1%  | 394,420,000.00                   |
| 23010122      | PURCHASE OF HEALTH / MEDICAL EQUIPMENT                    | 1,617,225,000.00          | 1,617,225,000.00          | 70,420,110.00           | 152,172,800.00                        | 9.4%   | 1,465,052,200.00                 |
| 23010123      | PURCHASE OF FIRE FIGHTING EQUIPMENT                       | 660,000,000.00            | 660,000,000.00            | -                       | -                                     | 0.0%   | 660,000,000.00                   |
| 23010124      | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT             | 6,850,000,000.00          | 6,850,000,000.00          | 1,334,889,914.40        | 3,220,212,764.04                      | 47.0%  | 3,629,787,235.96                 |
| 23010125      | PURCHASE OF LIBRARY BOOKS & EQUIPMENT                     | 269,000,000.00            | 269,000,000.00            | -                       | -                                     | 0.0%   | 269,000,000.00                   |
| 23010126      | PURCHASE OF SPORTING / GAMING EQUIPMENT                   | 50,000,000.00             | 50,000,000.00             | 50,000,000.00           | 50,000,000.00                         | 100.0%   | -                                |
| 23010127      | PURCHASE OF AGRICULTURAL EQUIPMENT                        | 350,000,000.00            | 350,000,000.00            | -                       | 1,000,000.00                          | 0.3%   | 349,000,000.00                   |
| 23010128      | PURCHASE OF SECURITY EQUIPMENT                            | 400,000,000.00            | 100,000,000.00            | -                       | -                                     | 0.0%   | 100,000,000.00                   |
| 23010129      | PURCHASE OF INDUSTRIAL EQUIPMENT                          | 750,000,000.00            | 750,000,000.00            | 55,000,000.00           | 44,560,000.00                         | 5.9%   | 705,440,000.00                   |
| 23010130      | PURCHASE OF RECREATIONAL FACILITIES                       | 220,000,000.00            | 220,000,000.00            | -                       | -                                     | 0.0%   | 220,000,000.00                   |
| 23010131      | PURCHASE OF AIR NAVIGATIONAL EQUIPMENT                    | 100,000,000.00            | 100,000,000.00            | -                       | -                                     | 0.0%   | 100,000,000.00                   |
| 23010133      | PURCHASE OF SURVEYING EQUIPMENT                           | 175,700,000.00            | 175,700,000.00            | -                       | -                                     | 0.0%   | 175,700,000.00                   |
| 23010139      | PURCHASE OF TRANSFORMERS AND SPARE PARTS                  | 310,000,000.00            | 310,000,000.00            | 80,000,000.00           | -                                     | 0.0%   | 310,000,000.00                   |
| 23010140      | PURCHASE OF CRANES VEHICLE                                | 53,000,000.00             | 53,000,000.00             | -                       | -                                     | 0.0%   | 53,000,000.00                    |
| 23010141      | INSURANCE OF PUBLIC PROPERTY                              | 305,000,000.00            | 55,000,000.00             | -                       | -                                     | 0.0%   | 55,000,000.00                    |
| 23010142      | PURCHASE OF INFORMATION EQUIPMENTS                        | 901,000,000.00            | 801,000,000.00            | 2,000,000.00            | 28,000,000.00                         | 3.5%   | 773,000,000.00                   |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>45,296,083,255.63</b>  | <b>43,736,083,255.63</b>  | <b>276,859,239.11</b>   | <b>12,257,016,919.15</b>              | <b>28.0%</b>   | <b>31,479,066,336.48</b>         |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>45,296,083,255.63</b>  | <b>43,736,083,255.63</b>  | <b>276,859,239.11</b>   | <b>12,257,016,919.15</b>              | <b>28.0%</b>   | <b>31,479,066,336.48</b>         |
| 23020101      | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS              | 11,604,851,605.13         | 9,114,424,852.89          | 24,000,000.00           | 24,000,000.00                         | 0.3%   | 9,090,424,852.89                 |
| 23020102      | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS         | 1,455,000,000.00          | 1,355,000,000.00          | 4,000,000.00            | 4,000,000.00                          | 0.3%   | 1,351,000,000.00                 |
| 23020103      | CONSTRUCTION / PROVISION OF ELECTRICITY                   | 1,978,649,954.60          | 1,978,649,954.60          | 632,727,362.08          | -                                     | 0.0%   | 1,978,649,954.60                 |
| 23020104      | CONSTRUCTION / PROVISION OF HOUSING                       | 3,100,000,000.00          | 5,590,426,752.24          | 644,550,618.21          | 3,637,601,972.00                      | 65.1%  | 1,952,824,780.24                 |
| 23020105      | CONSTRUCTION / PROVISION OF WATER FACILITIES              | 3,958,862,000.00          | 3,958,862,000.00          | 1,139,625,256.01        | -                                     | 0.0%   | 3,958,862,000.00                 |
| 23020106      | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES    | 2,266,001,000.00          | 2,266,001,000.00          | 268,557,360.12          | 1,266,380,132.62                      | 55.9%  | 999,620,867.38                   |
| 23020107      | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS                | 2,660,000,000.00          | 2,360,000,000.00          | 371,685,021.99          | 1,185,739,616.61                      | 50.2%  | 1,174,260,383.39                 |
| 23020110      | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS        | 12,000,000.00             | 12,000,000.00             | -                       | -                                     | 0.0%   | 12,000,000.00                    |
| 23020111      | CONSTRUCTION / PROVISION OF LIBRARIES                     | 1,153,000,000.00          | 803,000,000.00            | -                       | -                                     | 0.0%   | 803,000,000.00                   |
| 23020112      | CONSTRUCTION / PROVISION OF SPORTING FACILITIES           | 95,000,000.00             | 95,000,000.00             | 646,789.88              | 13,582,587.38                         | 14.3%  | 81,417,412.62                    |
| 23020113      | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES       | 4,611,524,695.90          | 3,801,524,695.90          | 99,750,000.00           | -                                     | 0.0%   | 3,801,524,695.90                 |
| 23020114      | CONSTRUCTION / PROVISION OF ROADS                         | 10,000,000.00             | 10,000,000.00             | -                       | -                                     | 0.0%   | 10,000,000.00                    |
| 23020116      | CONSTRUCTION / PROVISION OF WATER-WAYS                    | 145,000,000.00            | 145,000,000.00            | 9,000,000.00            | 9,000,000.00                          | 6.2%   | 136,000,000.00                   |
| 23020117      | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES         | 800,000,000.00            | 800,000,000.00            | 454,800,000.00          | 604,800,000.00                        | 75.6%  | 195,200,000.00                   |
| 23020118      | CONSTRUCTION / PROVISION OF INFRASTRUCTURE                | 8,716,000,000.00          | 8,716,000,000.00          | 351,140,817.09          | 5,175,238,362.54                      | 59.4%  | 3,540,761,637.46                 |
| 23020119      | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES       | 41,000,000.00             | 41,000,000.00             | 5,000,000.00            | 5,000,000.00                          | 12.2%  | 36,000,000.00                    |
| 23020122      | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS           | 439,594,000.00            | 439,594,000.00            | -                       | -                                     | 0.0%   | 439,594,000.00                   |

| Code          | Economic  | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 23020123      | CONSTRUCTION OF TRAFFIC /STREET LIGHTS                    | 669,600,000.00           | 669,600,000.00           | -                       | 30,000,000.00                         | 4.5%   | 639,600,000.00                   |
| 23020124      | CONSTRUCTION OF MARKET-S/PARKS                            | 400,000,000.00           | 400,000,000.00           | 15,581,249.91           | 48,680,218.00                         | 12.2%  | 351,319,782.00                   |
| 23020125      | CONSTRUCTION OF POWER GENERATING PLANTS                   | 55,000,000.00            | 55,000,000.00            | -                       | -                                     | 0.0%   | 55,000,000.00                    |
| 23020127      | CONSTRUCTION OF ICT INFRASTRUCTURES                       | 1,025,000,000.00         | 1,025,000,000.00         | -                       | 169,994,030.00                        | 16.6%  | 855,005,970.00                   |
| 23020128      | CONSTRUCTION OF PILGRIMS CAMP                             | 100,000,000.00           | 100,000,000.00           | -                       | 83,000,000.00                         | 83.0%  | 17,000,000.00                    |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>14,585,647,005.46</b> | <b>13,830,647,005.46</b> | <b>1,246,352,364.82</b> | <b>2,784,834,514.79</b>               | <b>20.1%</b>   | <b>11,045,812,490.67</b>         |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>14,585,647,005.46</b> | <b>13,830,647,005.46</b> | <b>1,246,352,364.82</b> | <b>2,784,834,514.79</b>               | <b>20.1%</b>   | <b>11,045,812,490.67</b>         |
| 23030101      | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING          | 116,000,000.00           | 116,000,000.00           | -                       | -                                     | 0.0%   | 116,000,000.00                   |
| 23030103      | REHABILITATION / REPAIRS - HOUSING                        | 235,500,000.00           | 355,500,000.00           | 216,169,831.98          | 231,169,831.98                        | 65.0%  | 124,330,168.02                   |
| 23030104      | REHABILITATION / REPAIRS - WATER FACILITIES               | 220,000,000.00           | 220,000,000.00           | -                       | -                                     | 0.0%   | 220,000,000.00                   |
| 23030105      | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES      | 4,600,000,000.00         | 4,600,000,000.00         | 27,926,928.00           | 27,926,928.00                         | 0.6%   | 4,572,073,072.00                 |
| 23030106      | REHABILITATION / REPAIRS - PUBLIC SCHOOLS                 | 2,628,941,631.76         | 1,828,941,631.76         | 263,229,826.96          | 300,375,815.34                        | 16.4%  | 1,528,565,816.42                 |
| 23030109      | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS         | 60,000,000.00            | 60,000,000.00            | -                       | -                                     | 0.0%   | 60,000,000.00                    |
| 23030110      | REHABILITATION / REPAIRS - LIBRARIES                      | 100,000,000.00           | 100,000,000.00           | -                       | -                                     | 0.0%   | 100,000,000.00                   |
| 23030111      | REHABILITATION / REPAIRS - SPORTING FACILITIES            | 129,500,000.00           | 129,500,000.00           | -                       | -                                     | 0.0%   | 129,500,000.00                   |
| 23030112      | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES        | 120,000,000.00           | 120,000,000.00           | -                       | 53,100,656.01                         | 44.3%  | 66,899,343.99                    |
| 23030113      | REHABILITATION / REPAIRS - ROADS                          | 3,814,000,000.00         | 3,814,000,000.00         | 569,889,778.88          | 1,943,958,074.47                      | 51.0%  | 1,870,041,925.53                 |
| 23030118      | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES        | 345,219,455.00           | 345,219,455.00           | -                       | 15,000,000.00                         | 4.3%   | 330,219,455.00                   |
| 23030119      | REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT     | 58,485,918.70            | 58,485,918.70            | -                       | -                                     | 0.0%   | 58,485,918.70                    |
| 23030121      | REHABILITATION / REPAIRS OF OFFICE BUILDINGS              | 1,948,000,000.00         | 1,873,000,000.00         | 169,135,999.00          | 208,318,208.99                        | 11.1%  | 1,664,681,791.01                 |
| 23030122      | REHABILITATION/REPAIRS OF BOUNDARIES                      | 5,000,000.00             | 5,000,000.00             | -                       | -                                     | 0.0%   | 5,000,000.00                     |
| 23030123      | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS            | 25,000,000.00            | 25,000,000.00            | -                       | -                                     | 0.0%   | 25,000,000.00                    |
| 23030127      | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES               | 180,000,000.00           | 180,000,000.00           | -                       | 4,985,000.00                          | 2.8%   | 175,015,000.00                   |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                    | <b>2,440,000,000.00</b>  | <b>2,440,000,000.00</b>  | <b>-</b>                | <b>63,300,000.00</b>                  | <b>2.6%</b>  | <b>2,376,700,000.00</b>          |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>          | <b>2,440,000,000.00</b>  | <b>2,440,000,000.00</b>  | <b>-</b>                | <b>63,300,000.00</b>                  | <b>2.6%</b>  | <b>2,376,700,000.00</b>          |
| 23040101      | TREE PLANTING   | 2,070,000,000.00         | 2,070,000,000.00         | -                       | -                                     | 0.0%   | 2,070,000,000.00                 |
| 23040104      | INDUSTRIAL POLLUTION PREVENTION & CONTROL                 | 340,000,000.00           | 340,000,000.00           | -                       | 63,300,000.00                         | 18.6%  | 276,700,000.00                   |
| 23040105      | WATER POLLUTION PREVENTION & CONTROL                      | 30,000,000.00            | 30,000,000.00            | 15,000,000.00           | -                                     | 0.0%   | 30,000,000.00                    |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                             | <b>45,064,054,751.87</b> | <b>40,453,279,116.89</b> | <b>2,904,284,336.71</b> | <b>15,291,001,966.00</b>              | <b>37.8%</b>   | <b>25,162,277,150.89</b>         |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>45,064,054,751.87</b> | <b>40,453,279,116.89</b> | <b>2,904,284,336.71</b> | <b>15,291,001,966.00</b>              | <b>37.8%</b>   | <b>25,162,277,150.89</b>         |
| 23050101      | RESEARCH AND DEVELOPMENT                                  | 14,330,948,251.87        | 10,630,172,616.89        | 1,201,478,034.81        | 2,091,298,579.84                      | 19.7%  | 8,538,874,037.05                 |
| 23050102      | COMPUTER SOFTWARE ACQUISITION                             | 1,020,000,000.00         | 520,000,000.00           | -                       | 2,000,000.00                          | 0.4%   | 518,000,000.00                   |
| 23050103      | MONITORING AND EVALUATION                                 | 4,650,000,000.00         | 5,050,000,000.00         | 97,200,000.00           | 2,397,200,000.00                      | 47.5%  | 2,652,800,000.00                 |
| 23050104      | ANNIVERSARIES/CELEBRATIONS                                | 608,000,000.00           | 608,000,000.00           | 30,000,000.00           | 50,000,000.00                         | 8.2%   | 558,000,000.00                   |
| 23050107      | MARGIN FOR INCREASES IN COSTS                             | 190,000,000.00           | 190,000,000.00           | -                       | -                                     | 0.0%   | 190,000,000.00                   |
| 23050108      | SPECIAL GARNTS AND INTERVENTION                           | 24,265,106,500.00        | 23,455,106,500.00        | 1,575,606,301.90        | 10,750,503,386.16                     | 45.8%  | 12,704,603,113.84                |

## 2.F Expenditure by Function

Table 10: Total Expenditure by Function

Kebbi State Government Budget Performance Report 2022 Q4 - Total Expenditure by Functional Classification

| Code        | Function   | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance      | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Expenditure</b>   | <b>189,237,459,798.27</b> | <b>189,237,459,798.27</b> | <b>20,313,846,889.79</b> | <b>89,698,460,290.37</b>              | <b>47.4%</b>   | <b>99,538,999,507.90</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>   | <b>88,938,930,649.91</b>  | <b>86,176,930,649.91</b>  | <b>8,611,330,509.22</b>  | <b>38,728,998,012.05</b>              | <b>44.9%</b>   | <b>47,447,932,637.86</b>         |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER</b> | <b>20,987,385,689.04</b>  | <b>17,987,385,689.04</b>  | <b>4,385,725,328.21</b>  | <b>12,941,344,356.47</b>              | <b>71.9%</b>   | <b>5,046,041,332.57</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS   | 12,302,708,799.04         | 13,902,708,799.04         | 3,293,752,136.04         | 9,069,970,411.46                      | 65.2%  | 4,832,738,387.58                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS   | 8,684,676,890.00          | 4,084,676,890.00          | 1,091,973,192.17         | 3,871,373,945.01                      | 94.8%  | 213,302,944.99                   |
| <b>7012</b> | <b>FOREIGN ECONOMIC AID</b>  | <b>200,000.00</b>         | <b>200,000.00</b>         | <b>-</b>                 | <b>-</b>                              | <b>0.0%</b>  | <b>200,000.00</b>                |
| 70121       | ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION             | 200,000.00                | 200,000.00                | -                        | -                                     | 0.0%   | 200,000.00                       |
| <b>7013</b> | <b>GENERAL SERVICES</b>  | <b>65,075,220,083.87</b>  | <b>62,133,879,523.61</b>  | <b>3,360,632,098.99</b>  | <b>20,512,667,888.84</b>              | <b>33.0%</b>   | <b>41,621,211,634.77</b>         |
| 70131       | GENERAL PERSONNEL SERVICES   | 12,150,410,589.87         | 10,852,505,104.33         | 434,755,251.18           | 2,848,783,248.68                      | 26.3%  | 8,003,721,855.65                 |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES                                    | 6,365,900,000.00          | 3,714,464,925.28          | 5,017,000.00             | 33,334,000.00                         | 0.9%   | 3,681,130,925.28                 |
| 70133       | OTHER GENERAL SERVICES   | 46,558,909,494.00         | 47,566,909,494.00         | 2,920,859,847.81         | 17,630,550,640.16                     | 37.1%  | 29,936,358,853.84                |
| <b>7016</b> | <b>GENERAL PUBLIC SERVICES N.E.C.</b>  | <b>168,200,000.00</b>     | <b>168,200,000.00</b>     | <b>36,307,651.81</b>     | <b>148,177,074.79</b>                 | <b>88.1%</b>   | <b>20,022,925.21</b>             |
| 70161       | GENERAL PUBLIC SERVICES N.E.C.   | 168,200,000.00            | 168,200,000.00            | 36,307,651.81            | 148,177,074.79                        | 88.1%  | 20,022,925.21                    |
| <b>7017</b> | <b>PUBLIC DEBT TRANSACTIONS</b>  | <b>2,703,884,877.00</b>   | <b>5,883,225,437.26</b>   | <b>827,920,430.21</b>    | <b>5,125,438,691.95</b>               | <b>87.1%</b>   | <b>757,786,745.31</b>            |
| 70171       | PUBLIC DEBT TRANSACTIONS   | 2,703,884,877.00          | 5,883,225,437.26          | 827,920,430.21           | 5,125,438,691.95                      | 87.1%  | 757,786,745.31                   |
| <b>7018</b> | <b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN</b>   | <b>4,040,000.00</b>       | <b>4,040,000.00</b>       | <b>745,000.00</b>        | <b>1,370,000.00</b>                   | <b>33.9%</b>   | <b>2,670,000.00</b>              |
| 70181       | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNME        | 4,040,000.00              | 4,040,000.00              | 745,000.00               | 1,370,000.00                          | 33.9%  | 2,670,000.00                     |
| <b>703</b>  | <b>PUBLIC ORDER AND SAFETY</b>   | <b>1,369,700,000.00</b>   | <b>1,369,700,000.00</b>   | <b>339,468,775.46</b>    | <b>1,127,118,329.89</b>               | <b>82.3%</b>   | <b>242,581,670.11</b>            |
| <b>7033</b> | <b>LAW COURTS</b>  | <b>1,369,700,000.00</b>   | <b>1,369,700,000.00</b>   | <b>339,468,775.46</b>    | <b>1,127,118,329.89</b>               | <b>82.3%</b>   | <b>242,581,670.11</b>            |
| 70331       | LAW COURTS   | 1,369,700,000.00          | 1,369,700,000.00          | 339,468,775.46           | 1,127,118,329.89                      | 82.3%  | 242,581,670.11                   |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>  | <b>31,493,930,813.60</b>  | <b>31,255,930,813.60</b>  | <b>1,508,597,703.81</b>  | <b>11,295,567,439.41</b>              | <b>36.1%</b>   | <b>19,960,363,374.19</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                      | <b>5,168,793,699.00</b>   | <b>4,918,793,699.00</b>   | <b>29,476,894.65</b>     | <b>131,643,969.08</b>                 | <b>2.7%</b>  | <b>4,787,149,729.92</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS                                       | 5,168,793,699.00          | 4,918,793,699.00          | 29,476,894.65            | 131,643,969.08                        | 2.7%   | 4,787,149,729.92                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                           | <b>13,311,883,195.90</b>  | <b>13,311,883,195.90</b>  | <b>107,483,578.01</b>    | <b>3,327,360,839.69</b>               | <b>25.0%</b>   | <b>9,984,522,356.21</b>          |
| 70421       | AGRICULTURE  | 13,219,143,195.90         | 13,219,143,195.90         | 106,863,578.01           | 3,324,940,839.69                      | 25.2%  | 9,894,202,356.21                 |
| 70422       | FORESTRY   | 2,740,000.00              | 2,740,000.00              | 620,000.00               | 2,420,000.00                          | 88.3%  | 320,000.00                       |
| 70423       | FISHING AND HUNTING  | 90,000,000.00             | 90,000,000.00             | -                        | -                                     | 0.0%   | 90,000,000.00                    |
| <b>7043</b> | <b>FUEL AND ENERGY</b>   | <b>3,818,000.00</b>       | <b>3,818,000.00</b>       | <b>-</b>                 | <b>2,372,000.00</b>                   | <b>62.1%</b>   | <b>1,446,000.00</b>              |
| 70435       | ELECTRICITY  | 3,818,000.00              | 3,818,000.00              | -                        | 2,372,000.00                          | 62.1%  | 1,446,000.00                     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>                               | <b>11,419,600,000.00</b>  | <b>11,419,600,000.00</b>  | <b>921,320,595.97</b>    | <b>7,104,742,167.01</b>               | <b>62.2%</b>   | <b>4,314,857,832.99</b>          |
| 70443       | CONSTRUCTION   | 11,419,600,000.00         | 11,419,600,000.00         | 921,320,595.97           | 7,104,742,167.01                      | 62.2%  | 4,314,857,832.99                 |
| <b>7045</b> | <b>TRANSPORT</b>   | <b>1,480,985,918.70</b>   | <b>1,480,985,918.70</b>   | <b>439,800,000.00</b>    | <b>688,865,688.27</b>                 | <b>46.5%</b>   | <b>792,120,230.43</b>            |
| 70454       | AIR TRANSPORT  | 1,480,985,918.70          | 1,480,985,918.70          | 439,800,000.00           | 688,865,688.27                        | 46.5%  | 792,120,230.43                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>  | <b>82,350,000.00</b>      | <b>94,350,000.00</b>      | <b>8,326,635.18</b>      | <b>34,792,775.36</b>                  | <b>36.9%</b>   | <b>59,557,224.64</b>             |
| 70472       | HOTELS AND RESTUARANTS   | 50,000,000.00             | 50,000,000.00             | -                        | -                                     | 0.0%   | 50,000,000.00                    |
| 70473       | TOURISM  | 32,350,000.00             | 44,350,000.00             | 8,326,635.18             | 34,792,775.36                         | 78.5%  | 9,557,224.64                     |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>  | <b>26,500,000.00</b>      | <b>26,500,000.00</b>      | <b>2,190,000.00</b>      | <b>5,790,000.00</b>                   | <b>21.8%</b>   | <b>20,710,000.00</b>             |
| 70481       | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS                        | 11,500,000.00             | 11,500,000.00             | 2,190,000.00             | 5,790,000.00                          | 50.3%  | 5,710,000.00                     |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING                             | 15,000,000.00             | 15,000,000.00             | -                        | -                                     | 0.0%   | 15,000,000.00                    |
| <b>706</b>  | <b>HOUSING AND COMMUNITY AMMENTIES</b>                                       | <b>14,359,356.00</b>      | <b>14,359,356.00</b>      | <b>2,147,287.88</b>      | <b>9,013,164.86</b>                   | <b>62.8%</b>   | <b>5,346,191.14</b>              |
| <b>7061</b> | <b>HOUSING DEVELOPMENT</b>   | <b>14,359,356.00</b>      | <b>14,359,356.00</b>      | <b>2,147,287.88</b>      | <b>9,013,164.86</b>                   | <b>62.8%</b>   | <b>5,346,191.14</b>              |
| 70611       | HOUSING DEVELOPMENT  | 14,359,356.00             | 14,359,356.00             | 2,147,287.88             | 9,013,164.86                          | 62.8%  | 5,346,191.14                     |
| <b>707</b>  | <b>HEALTH</b>  | <b>16,761,403,004.00</b>  | <b>16,761,403,004.00</b>  | <b>1,568,631,445.64</b>  | <b>6,902,685,932.62</b>               | <b>41.2%</b>   | <b>9,858,717,071.38</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APLLIANCES, AND EQUIPMENT</b>                           | <b>904,449,600.00</b>     | <b>904,449,600.00</b>     | <b>18,000,000.00</b>     | <b>187,808,250.00</b>                 | <b>20.8%</b>   | <b>716,641,350.00</b>            |
| 70711       | PHARMACEUTICAL PRODUCTS  | 754,449,600.00            | 754,449,600.00            | 18,000,000.00            | 187,808,250.00                        | 24.9%  | 566,641,350.00                   |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT   | 150,000,000.00            | 150,000,000.00            | -                        | -                                     | 0.0%   | 150,000,000.00                   |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>   | <b>1,819,975,000.00</b>   | <b>1,819,975,000.00</b>   | <b>189,869,360.12</b>    | <b>969,140,282.62</b>                 | <b>53.3%</b>   | <b>850,834,717.38</b>            |
| 70721       | GENERAL MEDICAL SERVICES   | 1,736,225,000.00          | 1,736,225,000.00          | 189,869,360.12           | 969,140,282.62                        | 55.8%  | 767,084,717.38                   |
| 70722       | SPECIALIZED MEDICAL SERVICES   | 33,750,000.00             | 33,750,000.00             | -                        | -                                     | 0.0%   | 33,750,000.00                    |
| 70723       | DENTAL SERVICES  | 50,000,000.00             | 50,000,000.00             | -                        | -                                     | 0.0%   | 50,000,000.00                    |

| Code        | Function                                      | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| <b>7073</b> | <b>HOSPITAL SERVICES</b>                      | <b>14,036,978,404.00</b> | <b>14,036,978,404.00</b> | <b>1,360,762,085.52</b> | <b>5,745,737,400.00</b>               | <b>40.9%</b>   | <b>8,291,241,004.00</b>          |
| 70731       | GENERAL HOSPITAL SERVICES                     | 13,256,927,404.00        | 13,256,927,404.00        | 1,258,979,905.52        | 5,553,691,050.00                      | 41.9%  | 7,703,236,354.00                 |
| 70732       | SPECIALIZED HOSPITAL SERVICES                 | 300,000,000.00           | 300,000,000.00           | -                       | -                                     | 0.0%   | 300,000,000.00                   |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES         | 330,001,000.00           | 330,001,000.00           | 41,270,000.00           | 67,045,000.00                         | 20.3%  | 262,956,000.00                   |
| 70734       | NURSING AND CONVALESCENT HOME SERVICES        | 150,050,000.00           | 150,050,000.00           | 60,512,180.00           | 125,001,350.00                        | 83.3%  | 25,048,650.00                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>       | <b>1,327,983,122.00</b>  | <b>1,327,983,122.00</b>  | <b>279,073,526.27</b>   | <b>811,078,574.76</b>                 | <b>61.1%</b>   | <b>516,904,547.24</b>            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>     | <b>596,847,282.00</b>    | <b>596,847,282.00</b>    | <b>183,492,995.83</b>   | <b>402,830,815.91</b>                 | <b>67.5%</b>   | <b>194,016,466.09</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES            | 596,847,282.00           | 596,847,282.00           | 183,492,995.83          | 402,830,815.91                        | 67.5%  | 194,016,466.09                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>                      | <b>250,000,000.00</b>    | <b>250,000,000.00</b>    | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>250,000,000.00</b>            |
| 70821       | CULTURAL SERVICES                             | 250,000,000.00           | 250,000,000.00           | -                       | -                                     | 0.0%   | 250,000,000.00                   |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>420,885,840.00</b>    | <b>420,885,840.00</b>    | <b>84,840,530.44</b>    | <b>365,174,758.85</b>                 | <b>86.8%</b>   | <b>55,711,081.15</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES          | 420,885,840.00           | 420,885,840.00           | 84,840,530.44           | 365,174,758.85                        | 86.8%  | 55,711,081.15                    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b> | <b>60,250,000.00</b>     | <b>60,250,000.00</b>     | <b>10,740,000.00</b>    | <b>43,073,000.00</b>                  | <b>71.5%</b>   | <b>17,177,000.00</b>             |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES        | 60,250,000.00            | 60,250,000.00            | 10,740,000.00           | 43,073,000.00                         | 71.5%  | 17,177,000.00                    |
| <b>709</b>  | <b>EDUCATION</b>                              | <b>38,452,132,852.76</b> | <b>38,452,132,852.76</b> | <b>5,569,352,808.24</b> | <b>18,153,686,049.68</b>              | <b>47.2%</b>   | <b>20,298,446,803.08</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>      | <b>19,541,241,704.76</b> | <b>19,541,241,704.76</b> | <b>3,315,938,233.13</b> | <b>11,296,132,214.56</b>              | <b>57.8%</b>   | <b>8,245,109,490.20</b>          |
| 70912       | PRIMARY EDUCATION                             | 19,541,241,704.76        | 19,541,241,704.76        | 3,315,938,233.13        | 11,296,132,214.56                     | 57.8%  | 8,245,109,490.20                 |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>                    | <b>3,781,801,911.00</b>  | <b>3,781,801,911.00</b>  | <b>368,255,862.28</b>   | <b>2,130,761,833.21</b>               | <b>56.3%</b>   | <b>1,651,040,077.79</b>          |
| 70922       | UPPER-SECONDARY EDUCATION                     | 3,781,801,911.00         | 3,781,801,911.00         | 368,255,862.28          | 2,130,761,833.21                      | 56.3%  | 1,651,040,077.79                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>                     | <b>14,564,096,190.00</b> | <b>14,564,096,190.00</b> | <b>1,732,473,490.02</b> | <b>4,213,916,664.12</b>               | <b>28.9%</b>   | <b>10,350,179,525.88</b>         |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION             | 14,016,096,190.00        | 14,016,096,190.00        | 1,558,402,717.34        | 3,904,470,596.12                      | 27.9%  | 10,111,625,593.88                |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION            | 548,000,000.00           | 548,000,000.00           | 174,070,772.68          | 309,446,068.00                        | 56.5%  | 238,553,932.00                   |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>       | <b>510,993,047.00</b>    | <b>510,993,047.00</b>    | <b>142,071,228.61</b>   | <b>470,495,671.35</b>                 | <b>92.1%</b>   | <b>40,497,375.65</b>             |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION              | 510,993,047.00           | 510,993,047.00           | 142,071,228.61          | 470,495,671.35                        | 92.1%  | 40,497,375.65                    |
| <b>7097</b> | <b>R &amp; D EDUCATION</b>                    | <b>54,000,000.00</b>     | <b>54,000,000.00</b>     | <b>10,613,994.20</b>    | <b>42,379,666.44</b>                  | <b>78.5%</b>   | <b>11,620,333.56</b>             |
| 70971       | R & D EDUCATION                               | 54,000,000.00            | 54,000,000.00            | 10,613,994.20           | 42,379,666.44                         | 78.5%  | 11,620,333.56                    |
| <b>710</b>  | <b>SOCIAL PROTECTION</b>                      | <b>10,879,020,000.00</b> | <b>13,879,020,000.00</b> | <b>2,435,244,833.27</b> | <b>12,670,312,787.10</b>              | <b>91.3%</b>   | <b>1,208,707,212.90</b>          |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b>                | <b>42,600,000.00</b>     | <b>42,600,000.00</b>     | <b>2,275,000.00</b>     | <b>13,302,500.00</b>                  | <b>31.2%</b>   | <b>29,297,500.00</b>             |
| 71011       | SICKNESS                                      | 40,000,000.00            | 40,000,000.00            | 1,690,000.00            | 10,917,500.00                         | 27.3%  | 29,082,500.00                    |
| 71012       | DISABILITY                                    | 2,600,000.00             | 2,600,000.00             | 585,000.00              | 2,385,000.00                          | 91.7%  | 215,000.00                       |
| <b>7102</b> | <b>OLD AGE</b>                                | <b>10,700,000,000.00</b> | <b>13,700,000,000.00</b> | <b>2,404,650,776.81</b> | <b>12,565,855,050.64</b>              | <b>91.7%</b>   | <b>1,134,144,949.36</b>          |
| 71021       | OLD AGE                                       | 10,700,000,000.00        | 13,700,000,000.00        | 2,404,650,776.81        | 12,565,855,050.64                     | 91.7%  | 1,134,144,949.36                 |
| <b>7103</b> | <b>SURVIVORS</b>                              | <b>1,000,000.00</b>      | <b>1,000,000.00</b>      | <b>490,500.00</b>       | <b>799,150.00</b>                     | <b>79.9%</b>   | <b>200,850.00</b>                |
| 71031       | SURVIVORS                                     | 1,000,000.00             | 1,000,000.00             | 490,500.00              | 799,150.00                            | 79.9%  | 200,850.00                       |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>                    | <b>131,970,000.00</b>    | <b>131,970,000.00</b>    | <b>26,428,556.46</b>    | <b>87,606,086.46</b>                  | <b>66.4%</b>   | <b>44,363,913.54</b>             |
| 71041       | FAMILY AND CHILDREN                           | 131,970,000.00           | 131,970,000.00           | 26,428,556.46           | 87,606,086.46                         | 66.4%  | 44,363,913.54                    |
| <b>7106</b> | <b>HOUSING</b>                                | <b>3,450,000.00</b>      | <b>3,450,000.00</b>      | <b>1,400,000.00</b>     | <b>2,750,000.00</b>                   | <b>79.7%</b>   | <b>700,000.00</b>                |
| 71061       | HOUSING                                       | 3,450,000.00             | 3,450,000.00             | 1,400,000.00            | 2,750,000.00                          | 79.7%  | 700,000.00                       |

**Table 11: Personnel Expenditure by Function**

Kebbi State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Functional Classification

| Code  | Function   | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|       | <b>Total Personnel Expenditure</b>                                       | <b>36,193,541,804.31</b> | <b>39,225,976,879.03</b> | <b>7,073,409,259.96</b> | <b>31,340,107,924.23</b>              | <b>79.9%</b>   | <b>7,885,868,954.80</b>          |
| 701   | <b>GENERAL PUBLIC SERVICES</b>   | <b>7,323,934,360.91</b>  | <b>7,356,369,435.63</b>  | <b>855,784,226.52</b>   | <b>4,513,940,352.93</b>               | <b>61.4%</b>   | <b>2,842,429,082.70</b>          |
| 7011  | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b> | <b>2,144,165,897.04</b>  | <b>2,144,165,897.04</b>  | <b>385,515,784.51</b>   | <b>1,598,705,061.46</b>               | <b>74.6%</b>   | <b>545,460,835.58</b>            |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS   | 2,139,779,699.04         | 2,139,779,699.04         | 382,226,136.04          | 1,594,318,863.46                      | 74.5%  | 545,460,835.58                   |
| 70112 | FINANCIAL AND FISCAL AFFAIRS   | 4,386,198.00             | 4,386,198.00             | 3,289,648.47            | 4,386,198.00                          | 100.0%   | -                                |
| 7013  | <b>GENERAL SERVICES</b>  | <b>5,011,568,463.87</b>  | <b>5,044,003,538.59</b>  | <b>433,960,790.20</b>   | <b>2,767,058,216.68</b>               | <b>54.9%</b>   | <b>2,276,945,321.91</b>          |
| 70131 | GENERAL PERSONNEL SERVICES   | 4,927,700,589.87         | 4,959,135,664.59         | 419,835,251.18          | 2,718,050,348.68                      | 54.8%  | 2,241,085,315.91                 |
| 70133 | OTHER GENERAL SERVICES   | 83,867,874.00            | 84,867,874.00            | 14,125,539.02           | 49,007,868.00                         | 57.7%  | 35,860,006.00                    |
| 7016  | <b>GENERAL PUBLIC SERVICES N.E.C.</b>                                    | <b>168,200,000.00</b>    | <b>168,200,000.00</b>    | <b>36,307,651.81</b>    | <b>148,177,074.79</b>                 | <b>88.1%</b>   | <b>20,022,925.21</b>             |
| 70161 | GENERAL PUBLIC SERVICES N.E.C.   | 168,200,000.00           | 168,200,000.00           | 36,307,651.81           | 148,177,074.79                        | 88.1%  | 20,022,925.21                    |
| 703   | <b>PUBLIC ORDER AND SAFETY</b>   | <b>1,369,700,000.00</b>  | <b>1,369,700,000.00</b>  | <b>339,468,775.46</b>   | <b>1,127,118,329.89</b>               | <b>82.3%</b>   | <b>242,581,670.11</b>            |
| 7033  | <b>LAW COURTS</b>  | <b>1,369,700,000.00</b>  | <b>1,369,700,000.00</b>  | <b>339,468,775.46</b>   | <b>1,127,118,329.89</b>               | <b>82.3%</b>   | <b>242,581,670.11</b>            |
| 70331 | LAW COURTS   | 1,369,700,000.00         | 1,369,700,000.00         | 339,468,775.46          | 1,127,118,329.89                      | 82.3%  | 242,581,670.11                   |
| 704   | <b>ECONOMIC AFFAIRS</b>  | <b>468,293,699.00</b>    | <b>468,293,699.00</b>    | <b>57,563,167.84</b>    | <b>414,835,357.39</b>                 | <b>88.6%</b>   | <b>53,458,341.61</b>             |
| 7041  | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                  | <b>134,793,699.00</b>    | <b>134,793,699.00</b>    | <b>27,866,894.65</b>    | <b>114,048,969.08</b>                 | <b>84.6%</b>   | <b>20,744,729.92</b>             |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                  | 134,793,699.00           | 134,793,699.00           | 27,866,894.65           | 114,048,969.08                        | 84.6%  | 20,744,729.92                    |
| 7042  | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                       | <b>250,000,000.00</b>    | <b>250,000,000.00</b>    | <b>24,143,578.01</b>    | <b>236,062,614.68</b>                 | <b>94.4%</b>   | <b>13,937,385.32</b>             |
| 70421 | AGRICULTURE  | 250,000,000.00           | 250,000,000.00           | 24,143,578.01           | 236,062,614.68                        | 94.4%  | 13,937,385.32                    |
| 7045  | <b>TRANSPORT</b>   | <b>53,000,000.00</b>     | <b>53,000,000.00</b>     | <b>-</b>                | <b>39,065,688.27</b>                  | <b>73.7%</b>   | <b>13,934,311.73</b>             |
| 70454 | AIR TRANSPORT  | 53,000,000.00            | 53,000,000.00            | -                       | 39,065,688.27                         | 73.7%  | 13,934,311.73                    |
| 7047  | <b>OTHER INDUSTRIES</b>  | <b>30,500,000.00</b>     | <b>30,500,000.00</b>     | <b>5,552,695.18</b>     | <b>25,658,085.36</b>                  | <b>84.1%</b>   | <b>4,841,914.64</b>              |
| 70473 | TOURISM  | 30,500,000.00            | 30,500,000.00            | 5,552,695.18            | 25,658,085.36                         | 84.1%  | 4,841,914.64                     |
| 706   | <b>HOUSING AND COMMUNITY AMMENITIES</b>                                  | <b>14,359,356.00</b>     | <b>14,359,356.00</b>     | <b>2,147,287.88</b>     | <b>9,013,164.86</b>                   | <b>62.8%</b>   | <b>5,346,191.14</b>              |
| 7061  | <b>HOUSING DEVELOPMENT</b>   | <b>14,359,356.00</b>     | <b>14,359,356.00</b>     | <b>2,147,287.88</b>     | <b>9,013,164.86</b>                   | <b>62.8%</b>   | <b>5,346,191.14</b>              |
| 70611 | HOUSING DEVELOPMENT  | 14,359,356.00            | 14,359,356.00            | 2,147,287.88            | 9,013,164.86                          | 62.8%  | 5,346,191.14                     |
| 707   | <b>HEALTH</b>  | <b>5,100,000,000.00</b>  | <b>5,100,000,000.00</b>  | <b>1,150,941,977.52</b> | <b>4,484,832,442.00</b>               | <b>87.9%</b>   | <b>615,167,558.00</b>            |
| 7073  | <b>HOSPITAL SERVICES</b>   | <b>5,100,000,000.00</b>  | <b>5,100,000,000.00</b>  | <b>1,150,941,977.52</b> | <b>4,484,832,442.00</b>               | <b>87.9%</b>   | <b>615,167,558.00</b>            |
| 70731 | GENERAL HOSPITAL SERVICES  | 5,100,000,000.00         | 5,100,000,000.00         | 1,150,941,977.52        | 4,484,832,442.00                      | 87.9%  | 615,167,558.00                   |
| 708   | <b>RECREATION, CULTURE AND RELIGION</b>                                  | <b>425,633,122.00</b>    | <b>425,633,122.00</b>    | <b>91,714,526.27</b>    | <b>394,335,374.76</b>                 | <b>92.6%</b>   | <b>31,297,747.24</b>             |
| 7081  | <b>RECREATIONAL AND SPORTING SERVICES</b>                                | <b>61,347,282.00</b>     | <b>61,347,282.00</b>     | <b>13,258,995.83</b>    | <b>53,944,815.91</b>                  | <b>87.9%</b>   | <b>7,402,466.09</b>              |
| 70811 | RECREATIONAL AND SPORTING SERVICES                                       | 61,347,282.00            | 61,347,282.00            | 13,258,995.83           | 53,944,815.91                         | 87.9%  | 7,402,466.09                     |
| 7083  | <b>BROADCASTING AND PUBLISHING SERVICES</b>                              | <b>364,285,840.00</b>    | <b>364,285,840.00</b>    | <b>78,455,530.44</b>    | <b>340,390,558.85</b>                 | <b>93.4%</b>   | <b>23,895,281.15</b>             |
| 70831 | BROADCASTING AND PUBLISHING SERVICES                                     | 364,285,840.00           | 364,285,840.00           | 78,455,530.44           | 340,390,558.85                        | 93.4%  | 23,895,281.15                    |
| 709   | <b>EDUCATION</b>   | <b>10,727,621,266.40</b> | <b>10,727,621,266.40</b> | <b>2,150,520,057.20</b> | <b>7,767,076,197.30</b>               | <b>72.4%</b>   | <b>2,960,545,069.10</b>          |
| 7091  | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>                                 | <b>2,659,740,073.00</b>  | <b>2,659,740,073.00</b>  | <b>481,959,944.77</b>   | <b>2,359,534,862.18</b>               | <b>88.7%</b>   | <b>300,205,210.82</b>            |
| 70912 | PRIMARY EDUCATION  | 2,659,740,073.00         | 2,659,740,073.00         | 481,959,944.77          | 2,359,534,862.18                      | 88.7%  | 300,205,210.82                   |
| 7092  | <b>SECONDARY EDUCATION</b>   | <b>3,492,041,911.00</b>  | <b>3,492,041,911.00</b>  | <b>329,855,862.28</b>   | <b>1,899,639,033.21</b>               | <b>54.4%</b>   | <b>1,592,402,877.79</b>          |
| 70922 | UPPER-SECONDARY EDUCATION  | 3,492,041,911.00         | 3,492,041,911.00         | 329,855,862.28          | 1,899,639,033.21                      | 54.4%  | 1,592,402,877.79                 |
| 7094  | <b>TERTIARY EDUCATION</b>  | <b>4,035,346,235.40</b>  | <b>4,035,346,235.40</b>  | <b>1,189,999,027.34</b> | <b>3,011,146,964.12</b>               | <b>74.6%</b>   | <b>1,024,199,271.28</b>          |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION  | 4,035,346,235.40         | 4,035,346,235.40         | 1,189,999,027.34        | 3,011,146,964.12                      | 74.6%  | 1,024,199,271.28                 |
| 7096  | <b>SUBSIDIARY SERVICES TO EDUCATION</b>                                  | <b>486,493,047.00</b>    | <b>486,493,047.00</b>    | <b>138,091,228.61</b>   | <b>454,375,671.35</b>                 | <b>93.4%</b>   | <b>32,117,375.65</b>             |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION   | 486,493,047.00           | 486,493,047.00           | 138,091,228.61          | 454,375,671.35                        | 93.4%  | 32,117,375.65                    |
| 7097  | <b>R &amp; D EDUCATION</b>   | <b>54,000,000.00</b>     | <b>54,000,000.00</b>     | <b>10,613,994.20</b>    | <b>42,379,666.44</b>                  | <b>78.5%</b>   | <b>11,620,333.56</b>             |
| 70971 | R & D EDUCATION  | 54,000,000.00            | 54,000,000.00            | 10,613,994.20           | 42,379,666.44                         | 78.5%  | 11,620,333.56                    |
| 710   | <b>SOCIAL PROTECTION</b>   | <b>10,764,000,000.00</b> | <b>13,764,000,000.00</b> | <b>2,425,269,241.27</b> | <b>12,628,956,705.10</b>              | <b>91.8%</b>   | <b>1,135,043,294.90</b>          |
| 7102  | <b>OLD AGE</b>   | <b>10,700,000,000.00</b> | <b>13,700,000,000.00</b> | <b>2,404,650,776.81</b> | <b>12,565,855,050.64</b>              | <b>91.7%</b>   | <b>1,134,144,949.36</b>          |
| 71021 | OLD AGE  | 10,700,000,000.00        | 13,700,000,000.00        | 2,404,650,776.81        | 12,565,855,050.64                     | 91.7%  | 1,134,144,949.36                 |
| 7103  | <b>SURVIVORS</b>   | <b>1,000,000.00</b>      | <b>1,000,000.00</b>      | <b>490,500.00</b>       | <b>799,150.00</b>                     | <b>79.9%</b>   | <b>200,850.00</b>                |
| 71031 | SURVIVORS  | 1,000,000.00             | 1,000,000.00             | 490,500.00              | 799,150.00                            | 79.9%  | 200,850.00                       |
| 7104  | <b>FAMILY AND CHILDREN</b>   | <b>63,000,000.00</b>     | <b>63,000,000.00</b>     | <b>20,127,964.46</b>    | <b>62,302,504.46</b>                  | <b>98.9%</b>   | <b>697,495.54</b>                |
| 71041 | FAMILY AND CHILDREN  | 63,000,000.00            | 63,000,000.00            | 20,127,964.46           | 62,302,504.46                         | 98.9%  | 697,495.54                       |

**Table 12: Overhead Expenditure by Function**

Kebbi State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Functional Classification

| Code        | Function  | 2022 Original Budget     | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Overhead Expenditure</b>   | <b>19,182,769,504.00</b> | <b>19,570,369,504.00</b> | <b>4,389,308,855.79</b> | <b>14,249,512,158.42</b>              | <b>72.8%</b>   | <b>5,320,857,345.58</b>          |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>13,369,324,000.00</b> | <b>13,744,924,000.00</b> | <b>3,765,655,822.11</b> | <b>11,039,386,272.17</b>              | <b>80.3%</b>   | <b>2,705,537,727.83</b>          |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>7,870,950,692.00</b>  | <b>9,070,950,692.00</b>  | <b>2,740,789,894.99</b> | <b>7,309,108,291.15</b>               | <b>80.6%</b>   | <b>1,761,842,400.85</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 6,405,010,000.00         | 7,605,010,000.00         | 2,462,310,000.00        | 6,249,094,548.00                      | 82.2%  | 1,355,915,452.00                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 1,465,940,692.00         | 1,465,940,692.00         | 278,479,894.99          | 1,060,013,743.15                      | 72.3%  | 405,926,948.85                   |
| <b>7012</b> | <b>FOREIGN ECONOMIC AID</b>   | <b>100,000.00</b>        | <b>100,000.00</b>        | -                       | -                                     | <b>0.0%</b>  | <b>100,000.00</b>                |
| 70121       | ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION                        | 100,000.00               | 100,000.00               | -                       | -                                     | 0.0%   | 100,000.00                       |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>5,498,273,308.00</b>  | <b>4,673,873,308.00</b>  | <b>1,024,865,927.12</b> | <b>3,730,277,981.02</b>               | <b>79.8%</b>   | <b>943,595,326.98</b>            |
| 70131       | GENERAL PERSONNEL SERVICES  | 176,360,000.00           | 176,360,000.00           | 14,890,000.00           | 89,882,900.00                         | 51.0%  | 86,477,100.00                    |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 57,900,000.00            | 57,900,000.00            | 4,217,000.00            | 32,534,000.00                         | 56.2%  | 25,366,000.00                    |
| 70133       | OTHER GENERAL SERVICES  | 5,264,013,308.00         | 4,439,613,308.00         | 1,005,758,927.12        | 3,607,861,081.02                      | 81.3%  | 831,752,226.98                   |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>380,008,000.00</b>    | <b>392,008,000.00</b>    | <b>13,493,940.00</b>    | <b>104,670,690.00</b>                 | <b>26.7%</b>   | <b>287,337,310.00</b>            |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>41,500,000.00</b>     | <b>41,500,000.00</b>     | <b>1,610,000.00</b>     | <b>7,095,000.00</b>                   | <b>17.1%</b>   | <b>34,405,000.00</b>             |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 41,500,000.00            | 41,500,000.00            | 1,610,000.00            | 7,095,000.00                          | 17.1%  | 34,405,000.00                    |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>39,540,000.00</b>     | <b>39,540,000.00</b>     | <b>3,630,000.00</b>     | <b>20,944,000.00</b>                  | <b>53.0%</b>   | <b>18,596,000.00</b>             |
| 70421       | AGRICULTURE   | 36,900,000.00            | 36,900,000.00            | 3,010,000.00            | 18,594,000.00                         | 50.4%  | 18,306,000.00                    |
| 70422       | FORESTRY  | 2,640,000.00             | 2,640,000.00             | 620,000.00              | 2,350,000.00                          | 89.0%  | 290,000.00                       |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>3,818,000.00</b>      | <b>3,818,000.00</b>      | -                       | <b>2,372,000.00</b>                   | <b>62.1%</b>   | <b>1,446,000.00</b>              |
| 70435       | ELECTRICITY   | 3,818,000.00             | 3,818,000.00             | -                       | 2,372,000.00                          | 62.1%  | 1,446,000.00                     |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>34,400,000.00</b>     | <b>34,400,000.00</b>     | <b>3,290,000.00</b>     | <b>16,335,000.00</b>                  | <b>47.5%</b>   | <b>18,065,000.00</b>             |
| 70443       | CONSTRUCTION  | 34,400,000.00            | 34,400,000.00            | 3,290,000.00            | 16,335,000.00                         | 47.5%  | 18,065,000.00                    |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>247,500,000.00</b>    | <b>247,500,000.00</b>    | -                       | <b>43,000,000.00</b>                  | <b>17.4%</b>   | <b>204,500,000.00</b>            |
| 70454       | AIR TRANSPORT   | 247,500,000.00           | 247,500,000.00           | -                       | 43,000,000.00                         | 17.4%  | 204,500,000.00                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>1,800,000.00</b>      | <b>13,800,000.00</b>     | <b>2,773,940.00</b>     | <b>9,134,690.00</b>                   | <b>66.2%</b>   | <b>4,665,310.00</b>              |
| 70473       | TOURISM   | 1,800,000.00             | 13,800,000.00            | 2,773,940.00            | 9,134,690.00                          | 66.2%  | 4,665,310.00                     |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>   | <b>11,450,000.00</b>     | <b>11,450,000.00</b>     | <b>2,190,000.00</b>     | <b>5,790,000.00</b>                   | <b>50.6%</b>   | <b>5,660,000.00</b>              |
| 70481       | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS                                   | 11,450,000.00            | 11,450,000.00            | 2,190,000.00            | 5,790,000.00                          | 50.6%  | 5,660,000.00                     |
| <b>707</b>  | <b>HEALTH</b>   | <b>1,435,769,504.00</b>  | <b>1,435,769,504.00</b>  | <b>102,136,180.00</b>   | <b>453,255,600.00</b>                 | <b>31.6%</b>   | <b>982,513,904.00</b>            |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>                                      | <b>754,449,600.00</b>    | <b>754,449,600.00</b>    | <b>18,000,000.00</b>    | <b>187,808,250.00</b>                 | <b>24.9%</b>   | <b>566,641,350.00</b>            |
| 70711       | PHARMACEUTICAL PRODUCTS   | 754,449,600.00           | 754,449,600.00           | 18,000,000.00           | 187,808,250.00                        | 24.9%  | 566,641,350.00                   |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>  | <b>52,300,000.00</b>     | <b>52,300,000.00</b>     | <b>1,583,000.00</b>     | <b>44,439,000.00</b>                  | <b>85.0%</b>   | <b>7,861,000.00</b>              |
| 70721       | GENERAL MEDICAL SERVICES  | 52,300,000.00            | 52,300,000.00            | 1,583,000.00            | 44,439,000.00                         | 85.0%  | 7,861,000.00                     |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>  | <b>629,019,904.00</b>    | <b>629,019,904.00</b>    | <b>82,553,180.00</b>    | <b>221,008,350.00</b>                 | <b>35.1%</b>   | <b>408,011,554.00</b>            |
| 70731       | GENERAL HOSPITAL SERVICES   | 472,277,404.00           | 472,277,404.00           | 20,941,000.00           | 89,247,000.00                         | 18.9%  | 383,030,404.00                   |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES   | 7,000,000.00             | 7,000,000.00             | 1,100,000.00            | 6,790,000.00                          | 97.0%  | 210,000.00                       |
| 70734       | NURSING AND CONVALESCENT HOME SERVICES  | 149,742,500.00           | 149,742,500.00           | 60,512,180.00           | 124,971,350.00                        | 83.5%  | 24,771,150.00                    |
| <b>708</b>  | <b>RECREATION, CULTURE AND RELIGION</b>   | <b>890,150,000.00</b>    | <b>890,150,000.00</b>    | <b>186,719,000.00</b>   | <b>409,823,200.00</b>                 | <b>46.0%</b>   | <b>480,326,800.00</b>            |
| <b>7081</b> | <b>RECREATIONAL AND SPORTING SERVICES</b>   | <b>524,800,000.00</b>    | <b>524,800,000.00</b>    | <b>169,734,000.00</b>   | <b>342,486,000.00</b>                 | <b>65.3%</b>   | <b>182,314,000.00</b>            |
| 70811       | RECREATIONAL AND SPORTING SERVICES  | 524,800,000.00           | 524,800,000.00           | 169,734,000.00          | 342,486,000.00                        | 65.3%  | 182,314,000.00                   |
| <b>7082</b> | <b>CULTURAL SERVICES</b>  | <b>250,000,000.00</b>    | <b>250,000,000.00</b>    | -                       | -                                     | <b>0.0%</b>  | <b>250,000,000.00</b>            |
| 70821       | CULTURAL SERVICES   | 250,000,000.00           | 250,000,000.00           | -                       | -                                     | 0.0%   | 250,000,000.00                   |
| <b>7083</b> | <b>BROADCASTING AND PUBLISHING SERVICES</b>   | <b>56,600,000.00</b>     | <b>56,600,000.00</b>     | <b>6,385,000.00</b>     | <b>24,784,200.00</b>                  | <b>43.8%</b>   | <b>31,815,800.00</b>             |
| 70831       | BROADCASTING AND PUBLISHING SERVICES  | 56,600,000.00            | 56,600,000.00            | 6,385,000.00            | 24,784,200.00                         | 43.8%  | 31,815,800.00                    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>   | <b>58,750,000.00</b>     | <b>58,750,000.00</b>     | <b>10,600,000.00</b>    | <b>42,553,000.00</b>                  | <b>72.4%</b>   | <b>16,197,000.00</b>             |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES  | 58,750,000.00            | 58,750,000.00            | 10,600,000.00           | 42,553,000.00                         | 72.4%  | 16,197,000.00                    |
| <b>709</b>  | <b>EDUCATION</b>  | <b>3,023,370,000.00</b>  | <b>3,023,370,000.00</b>  | <b>313,048,321.68</b>   | <b>2,207,960,314.25</b>               | <b>73.0%</b>   | <b>815,409,685.75</b>            |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>  | <b>1,859,560,000.00</b>  | <b>1,859,560,000.00</b>  | <b>73,890,549.00</b>    | <b>1,578,414,999.25</b>               | <b>84.9%</b>   | <b>281,145,000.75</b>            |
| 70912       | PRIMARY EDUCATION   | 1,859,560,000.00         | 1,859,560,000.00         | 73,890,549.00           | 1,578,414,999.25                      | 84.9%  | 281,145,000.75                   |
| <b>7092</b> | <b>SECONDARY EDUCATION</b>  | <b>288,660,000.00</b>    | <b>288,660,000.00</b>    | <b>38,390,000.00</b>    | <b>231,077,800.00</b>                 | <b>80.1%</b>   | <b>57,582,200.00</b>             |
| 70922       | UPPER-SECONDARY EDUCATION   | 288,660,000.00           | 288,660,000.00           | 38,390,000.00           | 231,077,800.00                        | 80.1%  | 57,582,200.00                    |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>   | <b>850,900,000.00</b>    | <b>850,900,000.00</b>    | <b>196,787,772.68</b>   | <b>382,597,515.00</b>                 | <b>45.0%</b>   | <b>468,302,485.00</b>            |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION   | 312,900,000.00           | 312,900,000.00           | 25,640,000.00           | 79,041,150.00                         | 25.3%  | 233,858,850.00                   |
| 70942       | SECOND STAGE OF TERTIARY EDUCATION  | 538,000,000.00           | 538,000,000.00           | 171,147,772.68          | 303,556,365.00                        | 56.4%  | 234,443,635.00                   |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>   | <b>24,250,000.00</b>     | <b>24,250,000.00</b>     | <b>3,980,000.00</b>     | <b>15,870,000.00</b>                  | <b>65.4%</b>   | <b>8,380,000.00</b>              |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION  | 24,250,000.00            | 24,250,000.00            | 3,980,000.00            | 15,870,000.00                         | 65.4%  | 8,380,000.00                     |



| Code        | Function                       | 2022 Original Budget | 2022 Revised Budget  | 2022 Q4 Performance | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--------------------------------|----------------------|----------------------|---------------------|---------------------------------------|--|----------------------------------|
| <b>710</b>  | <b>SOCIAL PROTECTION</b>       | <b>84,148,000.00</b> | <b>84,148,000.00</b> | <b>8,255,592.00</b> | <b>34,416,082.00</b>                  | <b>40.9%</b>   | <b>49,731,918.00</b>             |
| <b>7101</b> | <b>SICKNESS AND DISABILITY</b> | <b>42,600,000.00</b> | <b>42,600,000.00</b> | <b>2,275,000.00</b> | <b>13,302,500.00</b>                  | <b>31.2%</b>   | <b>29,297,500.00</b>             |
| 71011       | SICKNESS                       | 40,000,000.00        | 40,000,000.00        | 1,690,000.00        | 10,917,500.00                         | 27.3%  | 29,082,500.00                    |
| 71012       | DISABILITY                     | 2,600,000.00         | 2,600,000.00         | 585,000.00          | 2,385,000.00                          | 91.7%  | 215,000.00                       |
| <b>7104</b> | <b>FAMILY AND CHILDREN</b>     | <b>38,198,000.00</b> | <b>38,198,000.00</b> | <b>4,590,592.00</b> | <b>18,463,582.00</b>                  | <b>48.3%</b>   | <b>19,734,418.00</b>             |
| 71041       | FAMILY AND CHILDREN            | 38,198,000.00        | 38,198,000.00        | 4,590,592.00        | 18,463,582.00                         | 48.3%  | 19,734,418.00                    |
| <b>7106</b> | <b>HOUSING</b>                 | <b>3,350,000.00</b>  | <b>3,350,000.00</b>  | <b>1,390,000.00</b> | <b>2,650,000.00</b>                   | <b>79.1%</b>   | <b>700,000.00</b>                |
| 71061       | HOUSING                        | 3,350,000.00         | 3,350,000.00         | 1,390,000.00        | 2,650,000.00                          | 79.1%  | 700,000.00                       |

**Table 13: Capital Expenditure by Function**

Kebbi State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Functional Classification

| Code        | Function  | 2022 Original Budget      | 2022 Revised Budget       | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|---------------------------|---------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|             | <b>Total Capital Expenditure</b>  | <b>128,067,008,113.96</b> | <b>120,066,232,478.98</b> | <b>6,599,634,593.83</b> | <b>35,248,745,812.77</b>              | <b>27.5%</b>   | <b>84,817,486,666.21</b>         |
| <b>701</b>  | <b>GENERAL PUBLIC SERVICES</b>  | <b>62,560,211,413.00</b>  | <b>54,809,435,778.02</b>  | <b>1,746,063,280.38</b> | <b>14,342,980,695.00</b>              | <b>22.9%</b>   | <b>40,466,455,083.02</b>         |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>10,036,869,101.00</b>  | <b>5,436,869,101.00</b>   | <b>810,033,648.71</b>   | <b>2,806,654,003.86</b>               | <b>28.0%</b>   | <b>2,630,215,097.14</b>          |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 2,822,869,101.00          | 2,822,869,101.00          | -                       | -                                     | 0.0%   | 2,822,869,101.00                 |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 7,214,000,000.00          | 2,614,000,000.00          | 810,033,648.71          | 2,806,654,003.86                      | 38.9%  | 192,654,003.86                   |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>52,523,342,312.00</b>  | <b>49,372,566,677.02</b>  | <b>936,029,631.67</b>   | <b>11,536,326,691.14</b>              | <b>22.0%</b>   | <b>37,836,239,985.88</b>         |
| 70131       | GENERAL PERSONNEL SERVICES  | 7,014,000,000.00          | 5,684,659,439.74          | -                       | 18,200,000.00                         | 0.3%   | 5,666,459,439.74                 |
| 70132       | OVERALL PLANNING AND STATISTICAL SERVICES   | 6,307,000,000.00          | 3,655,564,925.28          | -                       | -                                     | 0.0%   | 3,655,564,925.28                 |
| 70133       | OTHER GENERAL SERVICES  | 39,202,342,312.00         | 40,032,342,312.00         | 936,029,631.67          | 11,518,126,691.14                     | 29.4%  | 28,514,215,620.86                |
| <b>704</b>  | <b>ECONOMIC AFFAIRS</b>   | <b>30,636,229,114.60</b>  | <b>30,386,229,114.60</b>  | <b>1,437,280,595.97</b> | <b>10,773,431,392.02</b>              | <b>35.2%</b>   | <b>19,612,797,722.58</b>         |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>4,987,000,000.00</b>   | <b>4,737,000,000.00</b>   | <b>-</b>                | <b>10,500,000.00</b>                  | <b>0.2%</b>  | <b>4,726,500,000.00</b>          |
| 70411       | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS   | 4,987,000,000.00          | 4,737,000,000.00          | -                       | 10,500,000.00                         | 0.2%   | 4,726,500,000.00                 |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>13,020,743,195.90</b>  | <b>13,020,743,195.90</b>  | <b>79,450,000.00</b>    | <b>3,069,724,225.01</b>               | <b>23.6%</b>   | <b>9,951,018,970.89</b>          |
| 70421       | AGRICULTURE   | 12,930,743,195.90         | 12,930,743,195.90         | 79,450,000.00           | 3,069,724,225.01                      | 23.7%  | 9,861,018,970.89                 |
| 70423       | FISHING AND HUNTING   | 90,000,000.00             | 90,000,000.00             | -                       | -                                     | 0.0%   | 90,000,000.00                    |
| <b>7044</b> | <b>MINING, MANUFACTURING, AND CONSTRUCTION</b>  | <b>11,385,000,000.00</b>  | <b>11,385,000,000.00</b>  | <b>918,030,595.97</b>   | <b>7,088,407,167.01</b>               | <b>62.3%</b>   | <b>4,296,592,832.99</b>          |
| 70443       | CONSTRUCTION  | 11,385,000,000.00         | 11,385,000,000.00         | 918,030,595.97          | 7,088,407,167.01                      | 62.3%  | 4,296,592,832.99                 |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>1,178,485,918.70</b>   | <b>1,178,485,918.70</b>   | <b>439,800,000.00</b>   | <b>604,800,000.00</b>                 | <b>51.3%</b>   | <b>573,685,918.70</b>            |
| 70454       | AIR TRANSPORT   | 1,178,485,918.70          | 1,178,485,918.70          | 439,800,000.00          | 604,800,000.00                        | 51.3%  | 573,685,918.70                   |
| <b>7047</b> | <b>OTHER INDUSTRIES</b>   | <b>50,000,000.00</b>      | <b>50,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>50,000,000.00</b>             |
| 70472       | HOTELS AND RESTUARANTS  | 50,000,000.00             | 50,000,000.00             | -                       | -                                     | 0.0%   | 50,000,000.00                    |
| <b>7048</b> | <b>R &amp; D ECONOMIC AFFAIRS</b>   | <b>15,000,000.00</b>      | <b>15,000,000.00</b>      | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>15,000,000.00</b>             |
| 70482       | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING  | 15,000,000.00             | 15,000,000.00             | -                       | -                                     | 0.0%   | 15,000,000.00                    |
| <b>707</b>  | <b>HEALTH</b>   | <b>10,212,976,000.00</b>  | <b>10,212,976,000.00</b>  | <b>315,484,288.12</b>   | <b>1,963,273,890.62</b>               | <b>19.2%</b>   | <b>8,249,702,109.38</b>          |
| <b>7071</b> | <b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>                                      | <b>150,000,000.00</b>     | <b>150,000,000.00</b>     | <b>-</b>                | <b>-</b>                              | <b>0.0%</b>  | <b>150,000,000.00</b>            |
| 70713       | THERAPEUTIC APPLIANCES AND EQUIPMENT  | 150,000,000.00            | 150,000,000.00            | -                       | -                                     | 0.0%   | 150,000,000.00                   |
| <b>7072</b> | <b>OUTPATIENT SERVICES</b>  | <b>1,766,975,000.00</b>   | <b>1,766,975,000.00</b>   | <b>188,217,360.12</b>   | <b>924,307,282.62</b>                 | <b>52.3%</b>   | <b>842,667,717.38</b>            |
| 70721       | GENERAL MEDICAL SERVICES  | 1,683,225,000.00          | 1,683,225,000.00          | 188,217,360.12          | 924,307,282.62                        | 54.9%  | 758,917,717.38                   |
| 70722       | SPECIALIZED MEDICAL SERVICES  | 33,750,000.00             | 33,750,000.00             | -                       | -                                     | 0.0%   | 33,750,000.00                    |
| 70723       | DENTAL SERVICES   | 50,000,000.00             | 50,000,000.00             | -                       | -                                     | 0.0%   | 50,000,000.00                    |
| <b>7073</b> | <b>HOSPITAL SERVICES</b>  | <b>8,296,001,000.00</b>   | <b>8,296,001,000.00</b>   | <b>127,266,928.00</b>   | <b>1,038,966,608.00</b>               | <b>12.5%</b>   | <b>7,257,034,392.00</b>          |
| 70731       | GENERAL HOSPITAL SERVICES   | 7,673,000,000.00          | 7,673,000,000.00          | 87,096,928.00           | 978,711,608.00                        | 12.8%  | 6,694,288,392.00                 |
| 70732       | SPECIALIZED HOSPITAL SERVICES   | 300,000,000.00            | 300,000,000.00            | -                       | -                                     | 0.0%   | 300,000,000.00                   |
| 70733       | MEDICAL AND MATERNITY CENTRE SERVICES   | 323,001,000.00            | 323,001,000.00            | 40,170,000.00           | 60,255,000.00                         | 18.7%  | 262,746,000.00                   |
| <b>709</b>  | <b>EDUCATION</b>  | <b>24,657,591,586.36</b>  | <b>24,657,591,586.36</b>  | <b>3,100,806,429.36</b> | <b>8,169,059,835.13</b>               | <b>33.1%</b>   | <b>16,488,531,751.23</b>         |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>  | <b>14,990,941,631.76</b>  | <b>14,990,941,631.76</b>  | <b>2,758,087,739.36</b> | <b>7,354,902,353.13</b>               | <b>49.1%</b>   | <b>7,636,039,278.63</b>          |
| 70912       | PRIMARY EDUCATION   | 14,990,941,631.76         | 14,990,941,631.76         | 2,758,087,739.36        | 7,354,902,353.13                      | 49.1%  | 7,636,039,278.63                 |
| <b>7094</b> | <b>TERTIARY EDUCATION</b>   | <b>9,666,649,954.60</b>   | <b>9,666,649,954.60</b>   | <b>342,718,690.00</b>   | <b>814,157,482.00</b>                 | <b>8.4%</b>  | <b>8,852,492,472.60</b>          |
| 70941       | FIRST STAGE OF TERTIARY EDUCATION   | 9,666,649,954.60          | 9,666,649,954.60          | 342,718,690.00          | 814,157,482.00                        | 8.4%   | 8,852,492,472.60                 |

**Table 14: Other Expenditure by Function**

Kebbi State Government Budget Performance Report 2022 Q4 - Other Expenditure by Functional Classification

| Code  | Function  | 2022 Original Budget    | 2022 Revised Budget      | 2022 Q4 Performance     | 2022 Performance Year to Date (Q1-Q4) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------|---|-------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
|       | <b>Total Other Expenditure</b>  | <b>5,794,140,376.00</b> | <b>10,374,880,936.26</b> | <b>2,251,494,180.21</b> | <b>8,860,094,394.95</b>               | <b>85.4%</b>   | <b>1,514,786,541.31</b>          |
| 701   | GENERAL PUBLIC SERVICES   | 5,685,460,876.00        | 10,266,201,436.26        | 2,243,827,180.21        | 8,832,690,691.95                      | 86.0%  | 1,433,510,744.31                 |
| 7011  | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS,         | 935,399,999.00          | 1,335,399,999.00         | 449,386,000.00          | 1,226,877,000.00                      | 91.9%  | 108,522,999.00                   |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS  | 935,049,999.00          | 1,335,049,999.00         | 449,216,000.00          | 1,226,557,000.00                      | 91.9%  | 108,492,999.00                   |
| 70112 | FINANCIAL AND FISCAL AFFAIRS  | 350,000.00              | 350,000.00               | 170,000.00              | 320,000.00                            | 91.4%  | 30,000.00                        |
| 7012  | FOREIGN ECONOMIC AID  | 100,000.00              | 100,000.00               | -                       | -                                     | 0.0%   | 100,000.00                       |
| 70121 | ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION        | 100,000.00              | 100,000.00               | -                       | -                                     | 0.0%   | 100,000.00                       |
| 7013  | GENERAL SERVICES  | 2,042,036,000.00        | 3,043,436,000.00         | 965,775,750.00          | 2,479,005,000.00                      | 81.5%  | 564,431,000.00                   |
| 70131 | GENERAL PERSONNEL SERVICES  | 32,350,000.00           | 32,350,000.00            | 30,000.00               | 22,650,000.00                         | 70.0%  | 9,700,000.00                     |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES                               | 1,000,000.00            | 1,000,000.00             | 800,000.00              | 800,000.00                            | 80.0%  | 200,000.00                       |
| 70133 | OTHER GENERAL SERVICES  | 2,008,686,000.00        | 3,010,086,000.00         | 964,945,750.00          | 2,455,555,000.00                      | 81.6%  | 554,531,000.00                   |
| 7017  | PUBLIC DEBT TRANSACTIONS  | 2,703,884,877.00        | 5,883,225,437.26         | 827,920,430.21          | 5,125,438,691.95                      | 87.1%  | 757,786,745.31                   |
| 70171 | PUBLIC DEBT TRANSACTIONS  | 2,703,884,877.00        | 5,883,225,437.26         | 827,920,430.21          | 5,125,438,691.95                      | 87.1%  | 757,786,745.31                   |
| 7018  | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 4,040,000.00            | 4,040,000.00             | 745,000.00              | 1,370,000.00                          | 33.9%  | 2,670,000.00                     |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 4,040,000.00            | 4,040,000.00             | 745,000.00              | 1,370,000.00                          | 33.9%  | 2,670,000.00                     |
| 704   | ECONOMIC AFFAIRS  | 9,400,000.00            | 9,400,000.00             | 260,000.00              | 2,630,000.00                          | 28.0%  | 6,770,000.00                     |
| 7041  | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS                        | 5,500,000.00            | 5,500,000.00             | -                       | -                                     | 0.0%   | 5,500,000.00                     |
| 70411 | GENERAL ECONOMIC AND COMMERCIAL AFFAIRS                                 | 5,500,000.00            | 5,500,000.00             | -                       | -                                     | 0.0%   | 5,500,000.00                     |
| 7042  | AGRICULTURE, FORESTRY, FISHING, AND HUNTING                             | 1,600,000.00            | 1,600,000.00             | 260,000.00              | 630,000.00                            | 39.4%  | 970,000.00                       |
| 70421 | AGRICULTURE   | 1,500,000.00            | 1,500,000.00             | 260,000.00              | 560,000.00                            | 37.3%  | 940,000.00                       |
| 70422 | FORESTRY  | 100,000.00              | 100,000.00               | -                       | 70,000.00                             | 70.0%  | 30,000.00                        |
| 7044  | MINING, MANUFACTURING, AND CONSTRUCTION                                 | 200,000.00              | 200,000.00               | -                       | -                                     | 0.0%   | 200,000.00                       |
| 70443 | CONSTRUCTION  | 200,000.00              | 200,000.00               | -                       | -                                     | 0.0%   | 200,000.00                       |
| 7045  | TRANSPORT   | 2,000,000.00            | 2,000,000.00             | -                       | 2,000,000.00                          | 100.0%   | -                                |
| 70454 | AIR TRANSPORT   | 2,000,000.00            | 2,000,000.00             | -                       | 2,000,000.00                          | 100.0%   | -                                |
| 7047  | OTHER INDUSTRIES  | 50,000.00               | 50,000.00                | -                       | -                                     | 0.0%   | 50,000.00                        |
| 70473 | TOURISM   | 50,000.00               | 50,000.00                | -                       | -                                     | 0.0%   | 50,000.00                        |
| 7048  | R & D ECONOMIC AFFAIRS  | 50,000.00               | 50,000.00                | -                       | -                                     | 0.0%   | 50,000.00                        |
| 70481 | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS                   | 50,000.00               | 50,000.00                | -                       | -                                     | 0.0%   | 50,000.00                        |
| 707   | HEALTH  | 12,657,500.00           | 12,657,500.00            | 69,000.00               | 1,324,000.00                          | 10.5%  | 11,333,500.00                    |
| 7072  | OUTPATIENT SERVICES   | 700,000.00              | 700,000.00               | 69,000.00               | 394,000.00                            | 56.3%  | 306,000.00                       |
| 70721 | GENERAL MEDICAL SERVICES  | 700,000.00              | 700,000.00               | 69,000.00               | 394,000.00                            | 56.3%  | 306,000.00                       |
| 7073  | HOSPITAL SERVICES   | 11,957,500.00           | 11,957,500.00            | -                       | 930,000.00                            | 7.8%   | 11,027,500.00                    |
| 70731 | GENERAL HOSPITAL SERVICES   | 11,650,000.00           | 11,650,000.00            | -                       | 900,000.00                            | 7.7%   | 10,750,000.00                    |
| 70734 | NURSING AND CONVALESCENT HOME SERVICES                                  | 307,500.00              | 307,500.00               | -                       | 30,000.00                             | 9.8%   | 277,500.00                       |
| 708   | RECREATION, CULTURE AND RELIGION  | 12,200,000.00           | 12,200,000.00            | 640,000.00              | 6,920,000.00                          | 56.7%  | 5,280,000.00                     |
| 7081  | RECREATIONAL AND SPORTING SERVICES                                      | 10,700,000.00           | 10,700,000.00            | 500,000.00              | 6,400,000.00                          | 59.8%  | 4,300,000.00                     |
| 70811 | RECREATIONAL AND SPORTING SERVICES                                      | 10,700,000.00           | 10,700,000.00            | 500,000.00              | 6,400,000.00                          | 59.8%  | 4,300,000.00                     |
| 7084  | RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 1,500,000.00            | 1,500,000.00             | 140,000.00              | 520,000.00                            | 34.7%  | 980,000.00                       |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES                                  | 1,500,000.00            | 1,500,000.00             | 140,000.00              | 520,000.00                            | 34.7%  | 980,000.00                       |
| 709   | EDUCATION   | 43,550,000.00           | 43,550,000.00            | 4,978,000.00            | 9,589,703.00                          | 22.0%  | 33,960,297.00                    |
| 7091  | PRE-PRIMARY AND PRIMARY EDUCATION                                       | 31,000,000.00           | 31,000,000.00            | 2,000,000.00            | 3,280,000.00                          | 10.6%  | 27,720,000.00                    |
| 70912 | PRIMARY EDUCATION   | 31,000,000.00           | 31,000,000.00            | 2,000,000.00            | 3,280,000.00                          | 10.6%  | 27,720,000.00                    |
| 7092  | SECONDARY EDUCATION   | 1,100,000.00            | 1,100,000.00             | 10,000.00               | 45,000.00                             | 4.1%   | 1,055,000.00                     |
| 70922 | UPPER-SECONDARY EDUCATION   | 1,100,000.00            | 1,100,000.00             | 10,000.00               | 45,000.00                             | 4.1%   | 1,055,000.00                     |
| 7094  | TERTIARY EDUCATION  | 11,200,000.00           | 11,200,000.00            | 2,968,000.00            | 6,014,703.00                          | 53.7%  | 5,185,297.00                     |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION                                       | 1,200,000.00            | 1,200,000.00             | 45,000.00               | 125,000.00                            | 10.4%  | 1,075,000.00                     |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION                                      | 10,000,000.00           | 10,000,000.00            | 2,923,000.00            | 5,889,703.00                          | 58.9%  | 4,110,297.00                     |
| 7096  | SUBSIDIARY SERVICES TO EDUCATION  | 250,000.00              | 250,000.00               | -                       | 250,000.00                            | 100.0%   | -                                |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION  | 250,000.00              | 250,000.00               | -                       | 250,000.00                            | 100.0%   | -                                |
| 710   | SOCIAL PROTECTION   | 30,872,000.00           | 30,872,000.00            | 1,720,000.00            | 6,940,000.00                          | 22.5%  | 23,932,000.00                    |
| 7104  | FAMILY AND CHILDREN   | 30,772,000.00           | 30,772,000.00            | 1,710,000.00            | 6,840,000.00                          | 22.2%  | 23,932,000.00                    |
| 71041 | FAMILY AND CHILDREN   | 30,772,000.00           | 30,772,000.00            | 1,710,000.00            | 6,840,000.00                          | 22.2%  | 23,932,000.00                    |
| 7106  | HOUSING   | 100,000.00              | 100,000.00               | 10,000.00               | 100,000.00                            | 100.0%   | -                                |
| 71061 | HOUSING   | 100,000.00              | 100,000.00               | 10,000.00               | 100,000.00                            | 100.0%   | -                                |