

REPORT

OF THE ACCOUNTANT GENERAL WITH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023





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His Excellency
Comrade Dr. Nasir Idris
(Kauran Gwandu)
The Executive Governor of Kebbi State



His Excellency
Sen. Umar Abubakar, OFR
(Tafidan Kabi)
The Deputy Governor of Kebbi State



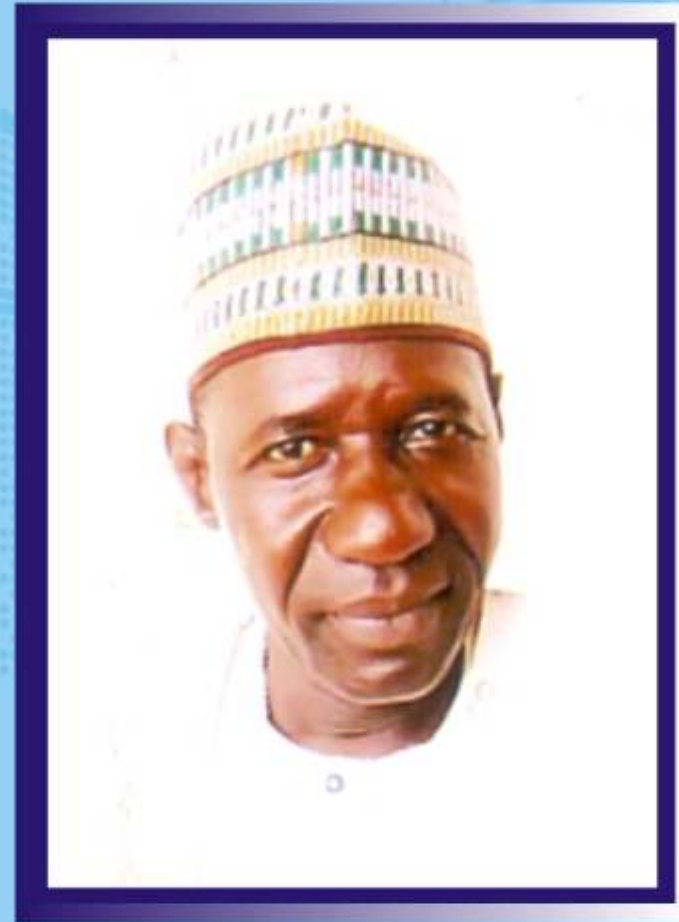
Alh. Abubakar Muhammed B/Kebbi
Hon. Commissioner
Ministry of Finance, Kebbi State



Faruk Sarki Kigo, FCIA
Ag. Permanent Secretary, Finance



Bello Ibrahim, FCNA, FCCrFA, FCCCSA, FCPA
Accountant General, Kebbi State



Ahmad A. Mungadi, NCE, BSc, FICEN, FCPA, NMA
Deputy Accountant General



Yakubu Mohammed Sama, (CNA, CPA)
Director, Main Account

FINAL ACCOUNT COMMITTEE MEMBERS



Rukayyatu M. Bello (CPA)
Director Debt Management Dept.



Faruk Shehu Shettima
Deputy Director, Main Account



Ibrahim Abubakar Kangiwa



Faruk Mohammed



Ahmed Aliyu



KEBBI STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

P.M.B. 1073, BIRNIN KEBBI TEL: 068-320631, 321805

STATEMENT OF ACCOUNTANT POLICIES

(IPSAS CASH)

ISSUED BY

OFFICE OF THE ACCOUNTANT-GENERAL OF KEBBI
STATE

2023



KEBBI STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

P.M.B. 1073, BIRNIN KEBBI TEL: 068-320631, 321805

STATEMENT OF ACCOUNTANT POLICIES



LIST OF ABBREVIATIONS/ACRONYMS

Abbreviation/Term	Description
CBA	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Account Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plant and Equipment



KEBBI STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

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Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Kebbi State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Kebbi State.

These policies shall form part of the universally agreed framework for financial reporting in Kebbi State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore Bank Reconciliation Statement shall form integral part of periodic Reports in Kebbi State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items



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The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Kebbi State.

S/N Accounting Policies:

1 Accounting Terminologies / Definitions

- I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Kebbi State Government in preparing and presenting Financial Statements.
- II. **Cash**: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. **Cash receipts** are cash inflows.
- VII. **Cash payments** are cash outflows.
- VIII. **Cash Controlled by Kebbi State Government**: Cash is deemed to be controlled by Kebbi State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- IX. **Government Business Enterprise** means a department or agency that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;
 - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector management or the government.



KEBBI STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

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P.M.B. 1073, BIRNIN KEBBI TEL: 068-320631, 321805



S/N Accounting Policies:

X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

2 General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Kebbi State Government, and Accounting Policies and Notes to the Financial Statements. In Kebbi State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
 - separately identifies payments made by third parties on behalf of the State government.
 - II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
 - III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
 - IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
 - V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
 - VI. Accounting Policies and Explanatory Notes.
- 3 **Basis of Preparation and Legal Provisions**
- The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
- 4 **Fundamental Accounting Concepts**
- The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kebbi State:
- Cash Basis of Accounting;



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S/N Accounting Policies:

- Understability;
- Materiality,
- Relevance;
- Going Concern Concept;
- Consistency Concept
- Prudence
- Completeness, etc.

5 Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6 Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira.

7 MDA for Consolidation

- The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Kebbi State Government except Government Business Enterprises (GBEs).

8 Comparative Information

- The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

9 Budget Figures

- These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Kebbi State.

10 Receipts

- These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.



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S/N Accounting Policies:

- These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

11 External Assistance

- Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.
- External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

12 Other Borrowings / Grants & Aid Received

- These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

13 Interest Received

- Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

14 Government Business Activities

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.

Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

15 Payments

- These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.
- Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as





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STATEMENT OF ACCOUNTANT POLICIES Contd.

S/N	Accounting Policies:
16	<p>Accounting Policies:</p> <p>Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.</p> <p>Loans Granted:</p> <ul style="list-style-type: none">• Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	<p>Loan Repayments</p> <p>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.</p>
18	<p>Interest on Loans:</p> <ul style="list-style-type: none">• Actual interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	<p>Foreign Currency Transactions:</p> <ul style="list-style-type: none">• Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.• At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20	<p>Prepayments</p> <ul style="list-style-type: none">• Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	<p>Investments:</p> <ul style="list-style-type: none">• Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.



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S/N Accounting Policies:

22 Leases

- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

23 Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.

24 Advances

All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.

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



KEBBI STATE OF NIGERIA

OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE
P.M.B. 1073, BIRNIN KEBBI TEL: 068-320631, 321805

RESPONSIBILITY FOR FINANCIAL REPORT



RESPONSIBILITY FOR FINANCIAL REPORT

The Kebbi State 2023 Financial Statement were prepared using the IPSAS (International Public Sector Accounting Standard) Cash Basis.

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act of 1958 as amended. The Financial Statements comply with the Generally Accepted Accounting Practice (GAPP). As the Accountant General, and the state's Accounting Officer for receipts and payment of Government, I am responsible for the general supervision of accounts and the preparation of Annual Financial Statements.

To fulfil accounting and operating responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government.

Responsibility for integrity and objectivity of financial statements rest entirely with the Government. Efforts have been made to ensure that the financial statements together with the notes there on reflect the financial position of Government as at 31st December, 2023 and its operation for the year ended on that date.

BELLO IBRAHIM (FCNA, FCCIFA, FCCCSA, FCCPA)
ACCOUNTANT - GENERAL KEBBI STATE

AUDIT CERTIFICATE



OFFICE OF THE STATE AUDITOR GENERAL KEBBI STATE GOVERNMENT

SULTAN ABUBAKAR ROAD, P.M.B. 1050, BIRNIN KEBBI

Telephone: 068/320754

In reply quote
Ref. No and date



Ref No.....
OFFICE OF THE AUDITOR GENERAL
KEBBI STATE
BIRNIN KEBBI.

Date:.....

AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31stDecember 2023, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended). And Kebbi State Audit law No. 20 of 2021.

The audit was conducted in accordance with international Standards on Auditing and INTOSAI Auditing standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) Cash Basic as described in Notes 1 to 180. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kebbi State for the year ended December 31, 2023 and the transactions or the fiscal year ended on that date.

Special Opinion.

The state is eligible to receive performance-based grant financing from Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for results (SFTS P for R). The expenditure frameworks (and receipts) are detailed in Notes 1-180 in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, Notes 1-180 presents fairly, in all material respects, the expenditures incurred (and Funds received) against the SFTAS program by the state for the year ended December 31, 2019 (2020,2021 and 2022, as required) in accordance with IPSAS as described in Notes 1-180


Dr. FARUK B RUFU'AI (FCNA, CFA, FCFEN, FCCSA, ACCS)

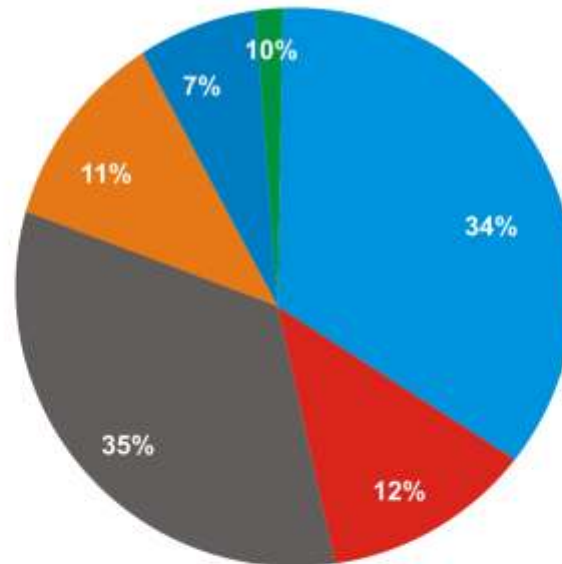
Auditor General,
Kebbi State.



REVENUE RECEIVED

REVENUE RECEIVED

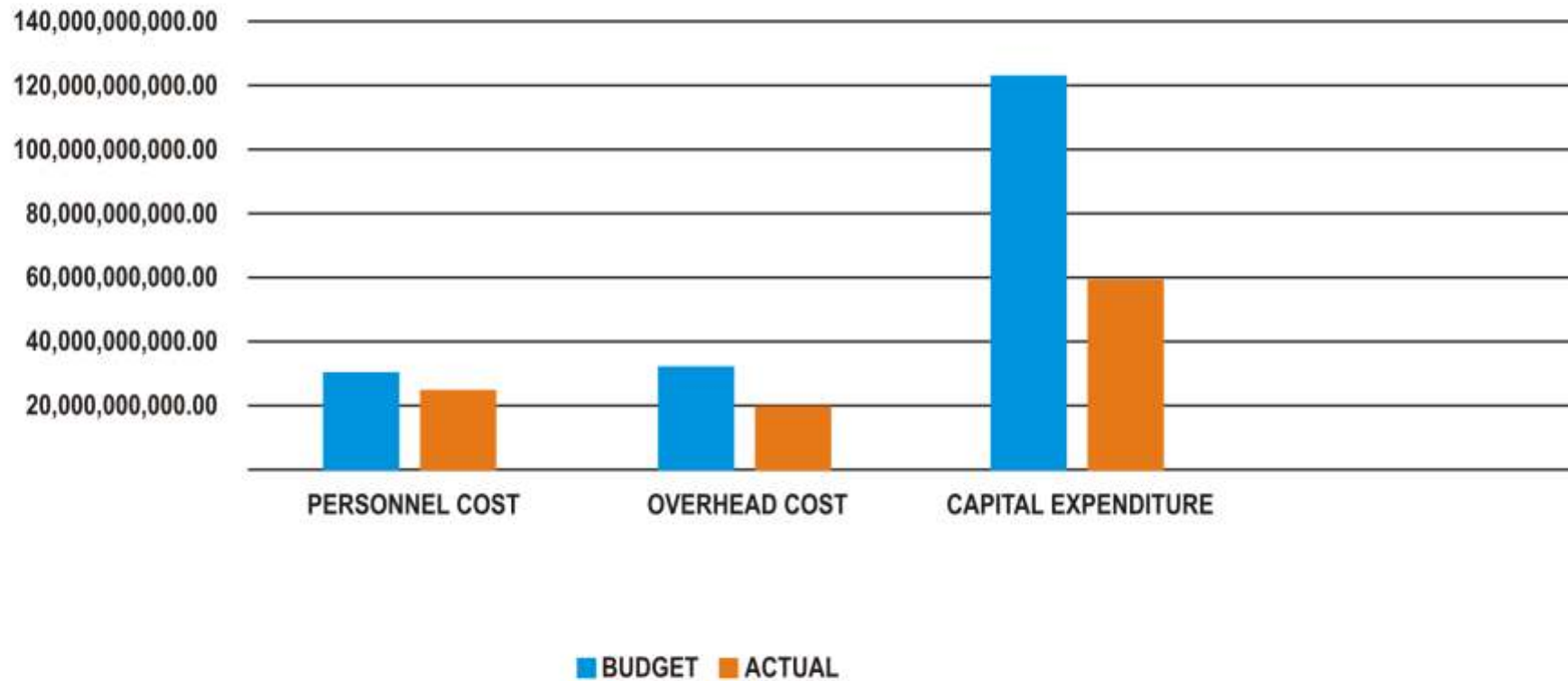
- Statutory Allocation
- Internally Generated Revenue
- Value Added Tax (VAT)
- Exchange Gain
- 25% Local Gov't Contribution
- Forex Equalization
- Solid Minerals
-





EXPENDITURE FOR THE YEAR 2023

EXPENDITURE FOR THE YEAR 2023



STATEMENT NO 1
CASH FLOW STATEMENT



STATEMENT NO 1
KEBBI STATE GOVERNMENT OF NIGERIA
CASH FLOW STATEMENT FOR THE ENDED 31ST DECEMBER, 2023.

ANNUAL BUDGET 2023	CASH FLOW FROM OPERATING ACTIVITIES: RECEIPT:	NOTES	CURRENT YEAR ACTUAL 2023	PREVIOUS YEAR ACTUAL 2022
₦			₦	₦
63,377,123,339.00	Statutory Allocation From FAAC	1	33,804,098,615.48	40,085,353,980.59
29,950,573,331.00	Value Added Tax Allocation	2	33,900,796,694.08	24,435,834,471.21
93,327,696,670.00	SUB TOTAL - Statutory Allocation		67,704,895,309.56	64,521,188,451.80
6,683,500,000.00	Direct Taxes	3	10,058,923,026.29	6,720,691,687.99
302,315,001.00	Fine	3	303,543,557.75	697,149,502.89
1,637,619,347.00	Fees	3	202,023,119.84	464,766,335.26
0.00	Mining Rents		0.00	0.00
0.00	Royalties		0.00	0.00
230,065,227.00	Licences	3	32,648,250.50	40,185,650.00
148,758,000.00	Earning	3	201,469,012.61	80,570,725.17
775,265,893.80	Sales	3	470,094,362.77	187,998,358.72
40,934,000.00	Sales/Rent on Gov't Buildings	3	71,868,911.00	22,557,451.83
37,406,696.00	Sales/Rent on Land & Others	3	0.00	0.00
104,300,000.00	Interest Earned	3	202,379,565.02	203,587,472.02
5,000,000.00	Investment Income	3	252,800.00	0.00
221,600,000.00	Re-imburement	3	193,873,103.22	11,473,616.88
10,186,764,164.80	Sub-total -Independent Revenue		11,737,075,709.00	8,428,980,800.76
0.00	Other FAAC Transfer	4	2,786,529,379.30	3,823,350,052.25
0.00	Exchange Difference/Gain	5	10,699,490,690.96	150,587,424.53
12,820,107,602.00	Sales of Government Asset (Airport)	8	0.00	0.00
0.00	Grant	169	23,211,017,312.26	14,928,223,772.68
101,334,568,436.80			36,697,037,382.52	18,902,161,249.46
	TOTAL RECEIPT		116,139,008,401.08	91,852,330,502.02
186,655,393,340.00	PAYMENTS:			
30,848,427,300.03	Personnel Cost (Including Salaries on CRF Charges/Pensions)	ST3	25,153,756,246.31	35,735,797,006.22
27,913,953,292.27	Overhead Cost (Including Services on Subvention and Parastatals)	ST3	19,674,181,986.21	15,794,129,019.37



CASH FLOW STATEMENT Contd.

0.00	Other FAAC Deductions(Ecological)	ST4	910,888,884.83	1,091,150,695.46
58,762,380,592.30	TOTAL PAYMENTS:		45,738,827,117.35	52,621,076,721.05
47,972,668,247.30	NET OPERATING ACTIVITIES		70,400,181,283.73	39,231,253,780.97
	Dividend Received		203,854,644.97	201,786,322.20
	NET OPERATING ACTIVITIES		70,604,035,928.70	39,433,040,103.17
	CASH FLOW FROM INVESTING ACTIVITIES:			
35,832,286,337.13	Capital Expenditure : Administrative Sector	123	(19,375,868,109.86)	4,852,840,875.07
59,209,521,792.57	Capital Expenditure : Economic Sector	123	(31,742,242,517.08)	16,934,380,601.76
1,707,225,506.40	Capital Expenditure : Law and Justice	123	(222,000,000.00)	147,000,000.00
26,255,606,978.70	Capital Expenditure: Social Sector	123	(9,022,480,858.23)	10,771,432,642.38
1,854,154,280.00	Capital Expenditure : Contingency Fund/Planning Reseave	123	(1,145,845,720.00)	1,012,350,000.00
124,858,794,894.80	NET CASH FLOWS FROM INVESTMENT ACTIVITES:		(61,508,437,205.17)	33,718,004,119.21
	CASH FLOW FROM FINANCING ACTIVITIES			
804,262,180.00	Proceeds from External Loan Received:	170	9,839,678,701.00	0.00
3,000,000,000.00	Proceeds form Internal Loans :	171	3,598,950,798.29	0.00
400,000,000.00	Loan Repayment (External Loan)	172	(1,026,797,989.47)	(792,852,582.26)
2,303,384,877.00	Loan Repayment (Internal Loan)	173	(4,908,459,319.18)	4,187,535,071.65
6,507,647,057.00	Net Cash Flow From Financing Activities		7,503,372,190.64	3,394,682,489.39
	Movement in Other Cash Equivalent Account			
0.00	(Increase)/Decrease in Investments		61,508,437,205.17	33,718,004,119.21
0.00	Net (Increase) Decrease in Other Cash Equivalents:		19,995,772,063.96	27,499,144,254.60
0.00	Total Cashflow from other Cash Equivalent Accounts		81,504,209,269.13	61,217,148,373.81
54,165,337,186.00	Net Cash for the year			
	Cash & its Equivalent 1-01-2023		27,499,144,254.60	26,686,168,160.61
	Cash & its Equivalent 31-12-2023	175	19,995,772,063.96	27,499,144,254.60

The Accompanying Notes form part of these Statements

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


STATEMENT NO 2 STATEMENT OF ASSET AND LIABILITY



STATEMENT NO 2 KEBBI STATE GOVERNMENT OF NIGERIA STATEMENT OF ASSET AND LIABILITY AS AT 31ST DECEMBER, 2023.

ASSETS	NOTES	CURRENT YEAR ACTUAL 2023 ₦	PREVIOUS YEAR ACTUAL 2022 ₦
LIQUID ASSETS			
Cash Held by MDAs	12	1,635,053.46	78,327,763.94
Cash & Banks Balances	175	19,995,772,063.96	27,499,144,254.60
TOTAL LIQUIDITY ASSETS		19,995,772,063.96	27,577,472,018.54
INVESTMENTS AND OTHER CASH ASSET			
State Investment	177	8,347,410,113.79	6,954,277,658.06
Imprest	176	14,597,909,322.78	2,894,304,277.30
Staff Loans & Advances	178	264,429,030.86	216,872,467.87
Intangible Asset	SEE AG'S Report	115,206,402,144.93	30,923,821,472.89
TOTAL INVESTMENTS AND OTHER CASH ASSET		138,416,150,612.36	40,989,275,876.12
TOTAL ASSETS		158,411,922,676.32	68,566,747,894.66
LIABILITIES:-			
Public Funds			
Consolidated Revenue Fund	ST3	39,430,421,226.85	0.00
Capital Development fund	ST4	13,836,958,978.44	924,642,437.66
Contractual Obligation	181	11,629,489,871.08	11,629,489,871.08
Outstanding Pension/Gratuity		0.00	1,480,477,380.31
TOTAL PUBLIC FUNDS		64,896,870,076.37	14,034,609,689.05
EXTERNAL AND INTERNAL LOANS			
External Loan	179	36,241,664,602.76	18,359,934,211.00
Internal Loan	180	35,552,910,224.07	36,172,203,994.61
TOTAL EXTERNAL AND INTERNAL LOANS		148,320,934,774.28	54,532,138,205.61
OTHER LIABILITIES			
Deposits:-		0.00	0.00
TOTAL LIABILITIES		162,157,893,752.72	68,566,747,894.66

The Accompanying Notes form part of these Statements


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



STATEMENT NO 3 STATEMENT OF CONSOLIDATED REVENUE FUND

STATEMENT NO 3
KEBBI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31ST DECEMBER, 2023.

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ACTUAL YEAR 2023	FINAL BUDGET	INITIAL /ORIGINAL BUDGET	SUPLIMENTARY BUDGET	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
26,082,380,782.42	Opening Balance		27,499,144,254.60				
	ADD REVENUE						
40,085,353,980.59	Statutory Allocation FAAC	1	33,804,098,615.48	63,377,123,339.00	48,377,123,339.00	0.00	29,573,024,723.52
24,435,834,471.21	Value Added Tax Allocation	2	33,900,796,694.08	29,950,573,331.00	29,950,573,331.00	0.00	(3,950,223,363.08)
90,603,569,234.22	SUB TOTAL STATUTORY ALLOCATION		95,204,039,564.16	93,327,696,670.00	78,327,696,670.00	0.00	(1,876,342,894.16)
6,720,691,687.99	Direct Taxes	3	10,058,923,026.29	6,683,500,000.00	6,683,500,000.00	0.00	(3,375,423,026.29)
697,149,502.89	Fine	3	303,543,557.75	302,315,001.00	302,315,001.00	0.00	(1,228,556.75)
464,766,335.26	Fees	3	202,023,119.84	1,637,619,347.00	1,637,619,347.00	0.00	1,435,596,227.16
	Mining Rents		0.00	0.00	0.00	0.00	0.00
	Royalties		0.00	0.00	0.00	0.00	0.00
40,185,650.00	Licences	3	32,648,250.50	230,065,227.00	230,065,227.00	0.00	197,416,976.50
80,570,725.17	Earning	3	201,469,012.61	148,758,000.00	148,758,000.00	0.00	(52,711,012.61)
187,998,358.72	Sales	3	470,094,362.77	775,265,893.80	775,265,893.80	0.00	305,171,531.03
22,557,451.83	Sales/Rent on Gov't Buildings	3	71,868,911.00	40,934,000.00	40,934,000.00	0.00	(30,934,911.00)
	Sales/Rent on Land & Others	3	0.00	37,406,696.00	37,406,696.00	0.00	37,406,696.00
203,587,472.02	Interest Earned	3	202,379,565.02	104,300,000.00	104,300,000.00	0.00	(98,079,565.02)
	Investment Income	3	252,800.00	5,000,000.00	5,000,000.00	0.00	4,747,200.00
11,473,616.88	Re-imbusement	3	193,873,103.22	221,600,000.00	221,600,000.00	0.00	27,726,896.78
8,428,980,800.76	Sub-total -Independent Revenue		11,737,075,709.00	10,186,764,164.80	10,186,764,164.80	0.00	(1,550,311,544.20)
	Other Revenue Sources						
150,587,424.53	Exchange Gain	5	10,699,490,690.96	0.00	0.00	0.00	(10,699,490,690.96)
	Bank Charges		0.00	0.00	0.00	0.00	0.00
3,823,350,052.25	Other FAAC Transfers	4	2,786,529,379.30	0.00	0.00	0.00	(2,786,529,379.30)
	Forex Equalisation	6	1,070,778,453.42	0.00	0.00	0.00	(1,070,778,453.42)
	Solid Minirals	7	105,068,504.32	0.00	0.00	0.00	(105,068,504.32)
3,973,937,476.78	TOTAL REVENUE:		14,661,867,028.00	0.00	0.00	0.00	(14,661,867,028.00)



STATEMENT OF CONSOLIDATED REVENUE FUND Contd.

	LESS: EXPENDITURE						
35,735,797,006.22	Personnel Expenditure by Administrative Classification	13	25,153,756,246.31	30,848,427,300.03	30,469,142,878.10	0.00	5,694,671,053.72
15,795,729,019.37	Overhead Expenditure by Administrative Classification	14	19,674,181,986.21	27,913,953,292.27	22,892,757,311.40	0.00	8,239,771,306.06
1,091,150,695.46	Other FAAC Deduction(Ecological)	174	910,888,884.83	0.00	0.00	0.00	(910,888,884.83)
	OTHER RECURRENT PAYMENTS/EXPENDITURE						
0.00	Proceeds from External Loan Received:	170	9,839,678,701.00	804,262,180.00	6,579,000,000.00	0.00	(9,035,416,521.00)
0.00	Proceeds form Internal Loans :	171	3,598,950,798.29	3,000,000,000.00	3,000,000,000.00	0.00	(598,950,798.29)
792,852,582.26	Loan Repayment (External Loan)	172	(1,026,797,989.47)	400,000,000.00	10,283,668,593.00	0.00	1,426,797,989.47
4,187,535,071.65	Loan Repayment (Internal Loan)	173	(4,908,459,319.18)	2,303,384,877.00	7,220,000,000.00	0.00	7,211,844,196.18
57,603,064,374.96	TOTAL EXPENDITURE		53,242,199,307.99	65,270,027,649.30	80,444,568,782.50	0.00	12,027,828,341.31
45,403,423,136.80	OPERATING BALANCE		68,360,782,993.17	0.00	0.00	0.00	(68,360,782,993.17)
	APPROPRIATION /TRANSFERS:						
20,000,000,000.00	Transfer to CDF	ST4	28,930,361,766.32	0.00	0.00	0.00	(28,930,361,766.32)
24,980,387,653.91	CLOSING BALANCE		39,430,421,226.85				

The Accompanying Notes form part of these Statements

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



STATEMENT NO 4 STATEMENT OF CAPITAL DEVELOPMENT FUND

STATEMENT NO 4 KEBBI STATE GOVERNMENT OF NIGERIA STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023.

ACTUAL PREVIOUS YEAR 2022	DESCRIPTION	NOTE	TOTAL CAPITAL EXPENDITURE 2023	FINAL BUDGET 2023	INITIAL / ORIGINAL BUDGET 2023	SUPPLEMENTARY BUDGET 2023	PERFORMANCE ON TOTAL %
N			N	N	N	N	N
603,787,157.45	Opening Balance		2,015,793,133.12	6,893,001,164.68	6,893,001,164.68	0.00	29.24
	ADD REVENUE						
20,000,000,000.00	Transfer From CRF	ST3	28,930,361,766.32	0.00	0.00	0.00	0.00
20,603,787,157.45							
	Local Govt Contribution	10	6,792,872,787.41	9,467,389,724.00	3,000,000,000.00	0.00	71.75
	Internal Loans	171	3,598,950,798.29	3,000,000,000.00	3,000,000,000.00	0.00	119.97
	External Loans	172	9,839,678,701.00	6,579,000,000.00	6,579,000,000.00	0.00	149.56
	Miscellaneous (Local Govt Contribution to Primary Health Care under 1 roof)	11	752,867,040.24	860,000,000.00	860,000,000.00	0.00	87.54
14,928,223,772.68	Grants	169	23,211,017,312.26	37,879,096,327.00	32,879,693,927.00	0.00	61.28
201,786,322.20	Dividend Received from Companies	168	203,854,644.97	5,000,000.00	5,000,000.00	0.00	4077.09
15,130,010,094.88							
35,733,797,252.33	TOTAL REVENUE AVAILABLE		75,345,396,183.61	64,683,487,215.68	53,216,695,091.68	0.00	116.48
	LESS : CAPITAL EXPENDITURE						
4,852,840,875.07	Capital Expenditure : Administrative Sector	123	19,375,868,109.86	35,832,286,337.13	15,265,556,155.13	0.00	54.07
16,934,380,601.76	Capital Expenditure : Economic Sector	123	31,742,242,517.08	59,209,521,792.57	47,273,314,968.57	0.00	53.61
147,000,000.00	Capital Expenditure : Law and Justice	123	222,000,000.00	1,707,225,506.40	2,267,225,506.40	0.00	13.00
10,771,432,642.38	Capital Expenditure: Social Sector	123	9,022,480,858.23	26,255,606,978.70	32,948,073,463.50	0.00	34.36
1,012,350,000.00	Capital Expenditure : Contingency Fund/Planning Reserve	123	1,145,845,720.00	1,854,154,280.00	1,854,154,280.00	0.00	61.80
33,718,004,119.21	TOTAL CAPITAL EXPENDITURE		61,508,437,205.17	124,858,794,894.80	99,608,324,373.60	0.00	49.26
	Intangible Assets						
2,015,793,133.12	CLOSING BALANCE		13,836,958,978.44				

The Accompanying Notes form part of these Statements

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

NOTE 1 GROSS STATUTORY ALLOCATION



NOTE 1									
GROSS STATUTORY ALLOCATION									
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
		₦		₦	₦	₦	₦	₦	₦
1	JANUARY	4,031,426,944.91	0.00	5,281,426,944.91	4,591,687,142.43	570,011,981.85	4,021,675,160.58	(689,739,802.48)	86.94
2	FEBRUARY	4,031,426,944.99	0.00	5,281,426,944.99	2,651,652,667.10	1,119,666,047.82	1,531,986,619.28	(2,629,774,277.89)	50.21
3	MARCH	4,031,426,944.91	0.00	5,281,426,944.91	2,523,676,585.06	1,116,189,028.78	1,407,487,556.28	(2,757,750,359.85)	47.78
4	APRIL	4,031,426,944.91	0.00	5,281,426,944.91	3,440,023,491.81	1,140,823,243.55	2,299,200,248.26	(1,841,403,453.10)	65.13
5	MAY	4,031,426,944.91	0.00	5,281,426,944.91	2,443,604,453.36	595,110,109.27	1,848,494,344.09	(2,837,822,491.55)	46.27
6	JUNE	4,031,426,944.91	0.00	5,281,426,944.91	3,695,974,012.76	628,827,385.22	3,067,146,627.54	(1,585,452,932.15)	69.98
7	JULY	4,031,426,944.91	0.00	5,281,426,944.91	2,072,085,493.19	276,455,032.11	1,795,630,461.08	(3,209,341,451.72)	39.23
8	AUGUST	4,031,426,944.91	0.00	5,281,426,944.91	2,690,421,802.20	289,087,139.95	2,401,334,662.25	(2,591,005,142.71)	50.94
9	SEPTEMBER	4,031,426,944.91	0.00	5,281,426,944.91	2,444,842,653.06	286,439,854.37	2,158,402,798.69	(2,836,584,291.85)	46.29
10	OCTOBER	4,031,426,944.91	0.00	5,281,426,944.91	2,695,482,099.37	297,163,528.51	2,398,318,570.86	(2,585,944,845.54)	51.04
11	NOVEMBER	4,031,426,944.91	0.00	5,281,426,944.91	2,084,293,310.27	276,664,048.41	1,807,629,261.86	(3,197,133,634.64)	39.46
12	DECEMBER	4,031,426,944.91	0.00	5,281,426,944.91	2,470,354,904.87	249,708,793.64	2,220,646,111.23	(2,811,072,040.04)	46.77
	TOTAL	48,377,123,339.00	0.00	63,377,123,339.00	33,804,098,615.48	6,846,146,193.48	26,957,952,422.00	(29,573,024,723.52)	53.34



NOTE 2 Details of Value Added Tax Receipt

NOTE 2							
DETAILS OF VALUE ADDED TAX RECEIPT							
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	₦
1	JANUARY	2,495,881,110.91	0.00	2,495,881,110.91	2,467,548,197.91	(28,332,913.00)	98.86
2	FEBRUARY	2,495,881,110.91	0.00	2,495,881,110.91	2,517,385,299.37	21,504,188.46	100.86
3	MARCH	2,495,881,110.99	0.00	2,495,881,110.99	2,372,503,192.62	(123,377,918.37)	95.06
4	APRIL	2,495,881,110.91	0.00	2,495,881,110.91	2,190,939,886.68	(304,941,224.23)	87.78
5	MAY	2,495,881,110.91	0.00	2,495,881,110.91	2,181,363,899.79	(314,517,211.12)	87.40
6	JUNE	2,495,881,110.91	0.00	2,495,881,110.91	2,685,144,820.63	189,263,709.72	107.58
7	JULY	2,495,881,110.91	0.00	2,495,881,110.91	2,860,242,201.47	364,361,090.56	114.60
8	AUGUST	2,495,881,110.91	0.00	2,495,881,110.91	2,861,355,617.12	365,474,506.21	114.64
9	SEPTEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,513,026,011.41	1,017,144,900.50	140.75
10	OCTOBER	2,495,881,110.91	0.00	2,495,881,110.91	3,044,019,336.68	548,138,225.77	121.96
11	NOVEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,482,512,583.65	986,631,472.74	139.53
12	DECEMBER	2,495,881,110.91	0.00	2,495,881,110.91	3,724,755,646.75	1,228,874,535.84	149.24
	TOTAL	29,950,573,331.00	0.00	29,950,573,331.00	33,900,796,694.08	3,950,223,363.08	113.19



NOTE 3 Details of Recurrent Revenue 2022

NOTE 3								
DETAILS OF RECURRENT REVENUE 2022								
HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN %
		N	N	N	N	N	N	
120101	Taxes	6,720,691,687.99	6,683,500,000.00	0.00	6,683,500,000.00	10,058,923,026.29	3,375,423,026.29	150.50
120205	Fine	697,149,502.89	302,315,001.00	0.00	302,315,001.00	303,543,557.75	1,228,556.75	100.41
120204	Fees	464,766,335.26	1,637,619,347.00	0.00	1,637,619,347.00	202,023,119.84	(1,435,596,227.16)	12.34
120201	Licences	40,185,650.00	230,065,227.00	0.00	230,065,227.00	32,648,250.50	(197,416,976.50)	14.19
120207	Earning	80,570,725.17	148,758,000.00	0.00	148,758,000.00	201,469,012.61	52,711,012.61	135.43
120206	Sales	187,998,358.72	775,265,893.80	0.00	775,265,893.80	470,094,362.77	(305,171,531.03)	60.64
120208	Rent on Gov't Buildings General	22,557,451.83	40,934,000.00	0.00	40,934,000.00	71,868,911.00	30,934,911.00	175.57
120209	Rent on Land & Others General	0.00	37,406,696.00	0.00	37,406,696.00	0.00	(37,406,696.00)	0.00
120212	Interest Earned	203,587,472.02	104,300,000.00	0.00	104,300,000.00	202,379,565.02	98,079,565.02	194.04
120211	Investment Income		5,000,000.00		5,000,000.00	252,800.00	(4,747,200.00)	5.06
	Sub Total	8,417,507,183.88	9,965,164,164.80	0.00	9,965,164,164.80	11,543,202,605.78	1,578,038,440.98	115.84
120210	Repayment General	11,473,616.88	221,600,000.00	0.00	221,600,000.00	193,873,103.22	(27,726,896.78)	87.49
	Sub Total	11,473,616.88	221,600,000.00	0.00	221,600,000.00	193,873,103.22	(27,726,896.78)	87.49
	Total Revenue	8,428,980,800.76	10,186,764,164.80	0.00	10,186,764,164.80	11,737,075,709.00	1,550,311,544.20	115.22



NOTE TO IGR

Summary of Recurrent Revenue by MDAs

NOTE TO IGR

SUMMARY OF RECURRENT REVENUE BY MDAs

CODE	MINISTRY DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	
022000100100	MINISTRY OF FINANCE	139,366,239.59	362,600,000.00	0.00	362,600,000.00	193,873,103.22	(168,726,896.78)	
022000800100	BOARD OF INTERNAL REVENUE	6,761,399,853.43	6,103,888,000.00	0.00	6,103,888,000.00	10,291,366,922.16	4,187,478,922.16	
031801100100	JUDICIARY SERVICES COMMISSION	20,359,483.00	32,358,000.00	0.00	32,358,000.00	19,060,180.00	(13,297,820.00)	
021500100100	MINISTRY OF AGRICULTURE	4,834,070.00	110,390,030.00	0.00	110,390,030.00	4,213,500.00	(106,176,530.00)	
025300100100	MINISTRY OF LANDS & HOUSING	96,246,000.40	213,911,120.80	0.00	213,911,120.80	98,867,654.51	(115,043,466.29)	
025301000100	HOUSING CORPORATION	420,000.00	2,080,000.00	0.00	2,080,000.00	30,000.00	(2,050,000.00)	
022205300100	BIRNIN KEBBI CENTRAL MARKET	11,109,990.00	16,024,000.00	0.00	16,024,000.00	10,957,590.00	(5,066,410.00)	
025305300100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	23,041,443.00	21,900,000.00	0.00	21,900,000.00	76,065,996.00	54,165,996.00	
051900100100	MINISTRY OF HIGHER EDUCATION	73,956,000.00	5,000,000.00	0.00	5,000,000.00	-	(5,000,000.00)	
052110600100	SCHOOL OF HEALTH TECHNOLOGY JEGA	46,535,000.00	42,000,000.00	0.00	42,000,000.00	49,841,000.00	7,841,000.00	
051701900100	COLLEGE OF EDUCATION ARGUNGU	33,920,500.00	125,000,000.00	0.00	125,000,000.00	20,722,400.00	(104,277,600.00)	
051702800100	SCHOOL OF BASIC EDUCATION YAJURI	9,345,150.00	12,359,500.00	0.00	12,359,500.00	10,323,575.00	(2,035,925.00)	
051700100100	MINISTRY OF BASIC EDUCATION	1,570,731.00	34,320,000.00	0.00	34,320,000.00	556,000.00	(33,764,000.00)	
022200100100	MINISTRY OF COMMERCE & INDUSTRY	6,729,000.00	64,000,000.00	0.00	64,000,000.00	5,750,500.00	(58,249,500.00)	
022200100100	HOTEL & TOURISM	27,010,200.00	9,000,000.00	0.00	9,000,000.00	8,879,700.00	(120,300.00)	
051300100100	MINISTRY OF YOUTH AND SPORT	-	-	0.00	-	-	-	
021510900100	FORESTRY II	-	-	0.00	-	524,800.00	524,800.00	
053500100100	MINISTRY OF ENVIRONMENT	32,678,830.00	255,770,000.00	0.00	255,770,000.00	25,056,481.67	(230,713,518.33)	
053501600100	KESEPA	260,000.00	500,000.00	0.00	500,000.00	970,000.00	470,000.00	
025200100100	MINISTRY OF WATER RESOURCES	1,323,300.00	16,870,000.00	0.00	16,870,000.00	5,420,957.00	(11,449,043.00)	
025200200100	KEBBI STATE WATER BOARD	169,116,180.63	268,796,787.00	0.00	268,796,787.00	188,339,610.53	(80,457,176.47)	
021511000100	KASCOM	600,000,000.00	-	0.00	-	-	-	
052100100100	MINISTRY OF HEALTH	1,100,000.00	60,374,000.00	0.00	60,374,000.00	6,572,025.00	(53,801,975.00)	
052102600100	SIR YAHAYA HOSPITAL	2,550,000.00	3,000,000.00	0.00	3,000,000.00	2,117,502.00	(882,498.00)	
052110200100	GENERAL HOSPITALS	24,796,474.00	-	0.00	-	18,541,034.25	18,541,034.25	
012300400100	KEBBI RADIO	4,398,999.00	7,000,000.00	0.00	7,000,000.00	4,015,000.00	(2,985,000.00)	
012300300100	KEBBI TV	2,384,000.00	5,500,000.00	0.00	5,500,000.00	1,937,000.00	(3,563,000.00)	
012300100100	PRINTING PRESS	-	-	0.00	-	-	-	



NOTE TO IGR

Summary of Recurrent Revenue by MDAs

Contd.

014000100100	OFFICE OF THE AUDITOR GENERAL	66,290,274.56		0.00		185,162,829.89	185,162,829.89
023400100100	MINISTRY OF WORKS	18,750,717.67	65,600,000.00	0.00	65,600,000.00	279,081,284.06	213,481,284.06
023400500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT	15,636,600.00	26,000,000.00	0.00	26,000,000.00	1,997,400.00	(24,002,600.00)
022200100100	KEBBI INVESTMENT COMPANY	1,321,825.00	-	0.00		252,800.00	252,800.00
021600100100	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	2,273,216.00	9,290,000.00	0.00	9,290,000.00	2,276,800.00	(7,013,200.00)
032600100100	MINISTRY OF JUSTICE	1,067,576.00	1,000,000.00	0.00	1,000,000.00	-	(1,000,000.00)
051702100100	KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY ALIERO	158,513,406.50	236,520,000.00	0.00	236,520,000.00	130,969,982.00	(105,550,018.00)
051701800100	STATE POLYTECHNIC DAKIN GARI	5,444,000.00	7,394,500.00	0.00	7,394,500.00	4,531,600.00	(2,862,900.00)
052110400100	SCHOOL OF NURSING	21,982,082.75	49,000,000.00	0.00	49,000,000.00	18,885,500.00	(30,114,500.00)
055100100100	MINISTRY OF WOMEN AFFAIRS	768,500.00	9,800,000.00	0.00	9,800,000.00	1,393,450.00	(8,406,550.00)
023410300100	RURAL ELECTRICITY BOARD		-			27,400.00	
022000100100	BOARD OF SURVEY	7,908,000.00	-	0.00		33,409,000.00	33,409,000.00
011101300100	TENDERS BOARD	5,656,158.14	-	0.00		5,709,131.71	5,709,131.71
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)		-	0.00		-	-
011104000100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)			0.00		-	-
051702700100	ABDULLAHI FODIO ISLAMIC CENTRE.	28,917,000.00	20,000,000.00	0.00	20,000,000.00	29,376,000.00	9,376,000.00
	TIN OFFICE	-	-	0.00			-
	ARGUNGU FISHING FESTIVAL			0.00			-
	SUBEB			0.00			
	CONTROL POST CONSULTANT			0.00			
	SCHOLARSHIP BOARD		3,500,000.00	0.00	3,500,000.00		
	TOTAL	8,428,980,800.67	8,200,745,937.80	0.00	8,200,745,937.80	11,737,075,709.00	3,536,329,771.20



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY OF FINANCE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021210	Interest on Deposit	0.00	100,000,000.00	0.00	100,000,000.00
12021005	Repayment on Housing Loan	760,105.00	100,000,000.00	496,708.00	99,503,292.00
12021004	Repayment on Car Refurbishing	0.00	1,000,000.00	0.00	1,000,000.00
12021014	Repayment of Car Loan	15,933,247.32	50,000,000.00	28,392,724.13	21,607,275.87
10020806	Rec. of House Rent Pub. Off. Holders	59,249,353.54	0.00	29,660,706.92	(29,660,706.92)
12021010	Repayment of Motorcycle Loan	0.00	0.00	0.00	0.00
12021008	Refund of over payment	0.00	500,000.00	0.00	500,000.00
12021009	Repayment of Furniture Loan	0.00	1,000,000.00	0.00	1,000,000.00
12021010	Repayment of Loans Advance to MDAs	0.00	100,000.00	0.00	100,000.00
10020806	Economic Dev. Charges	11,922,575.32	30,000,000.00	66,082,314.61	(36,082,314.61)
	Reimbursement in Respect of Pension	0.00	10,000,000.00	0.00	10,000,000.00
	With Holding Tax (WHT)	38,184,761.03	0.00	15,952,522.25	(15,952,522.25)
	Social Security Funds	13,316,197.38	70,000,000.00	53,288,127.31	16,711,872.69
	TOTAL	139,366,239.59	362,600,000.00	193,873,103.22	168,726,896.78



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

BOARD OF INTERNAL REVENUE						
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
12010005	Pay as you Earn	4,775,927,197.07	5,300,000,000.00	5,047,448,355.48	252,551,644.52	95.23
12010002	Direct Assessment	433,261,983.11	500,000,000.00	719,939,999.28	(219,939,999.28)	143.99
12010119	Entertainment Tax	806,980.00	1,000,000.00	436,550.00	563,450.00	43.66
12010118	Development Levy	24,821,400.00	209,000,000.00	776,093,753.88	(567,093,753.88)	371.34
12010011	Tax on Dividends	129,468.83	1,000,000.00	731,280.41	268,719.59	73.13
12021007	Refund of Compensation	371,707.80	2,000,000.00	172,000.00	1,828,000.00	8.60
12020817	National Plate No. BIR	10,000,000.00	0.00	2,000,000.00	(2,000,000.00)	0.00
12020642	Motor Vehicle Registration	3,323,366.50	21,000,000.00	3,397,878.50	17,602,121.50	16.18
12020643	Certificate of Road Worthness	7,742,510.00	6,000,000.00	6,148,750.00	(148,750.00)	102.48
12020644	Misc. Traffic Regulation	860,675.00	1,000,000.00	217,300.00	782,700.00	21.73
12020645	Stamp Duty	3,764,647.06	2,000,000.00	1,962,780.10	37,219.90	98.14
12020646	Hackney Carriage Permit	4,780,000.00	3,500,000.00	3,808,000.00	(308,000.00)	108.80
12020132	Motor Vehicle License	21,685,000.00	21,000,000.00	17,321,400.50	3,678,599.50	82.48
12020133	Diriver Licence & L/Permit	8,381,650.00	7,000,000.00	6,570,850.00	429,150.00	93.87
12020720	Sales of NDL Forms National Driving License	73,100.00	200,000.00	91,200.00	108,800.00	45.60
12020687	Sales of Vehicle Registration Book	2,324,500.00	2,500,000.00	3,713,125.00	(1,213,125.00)	148.53
12010124	Tin Office	0.00	0.00	0.00	0.00	0.00
12010120	Miscellaneous	4,051,616.88	20,000,000.00	908,743,857.70	(888,743,857.70)	4,543.72
12020642	Heavy Duty	1,468,000.00	1,760,000.00	933,000.00	827,000.00	53.01
12020642	Transfer of Ownership	21,000.00	50,000.00	21,000.00	29,000.00	42.00
	Conductors Badge	1,634,000.00	1,178,000.00	2,601,000.00	(1,423,000.00)	220.80
	Roof Rack Permit	1,382,500.00	1,000,000.00	1,584,000.00	(584,000.00)	158.40
	Side Sticker	1,816,500.00	1,200,000.00	2,370,000.00	(1,170,000.00)	197.50
12010115	Tax Audit Recovery	1,451,219,316.68	0.00	2,746,267,330.03	(2,746,267,330.03)	0.00
	Contract Agreement	1,552,734.50	1,500,000.00	38,128,511.28	(36,628,511.28)	2,541.90
	Inter State Sticker	0.00	0.00	665,000.00	(665,000.00)	0.00
	TOTAL	6,761,399,853.43	6,103,888,000.00	10,291,366,922.16	(4,187,478,922.16)	168.60



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs Contd.

JUDICIARY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020455	Court Fees (High Court)	1,570,500.00	4,194,000.00	267,500.00	3,926,500.00
12020502	Court Fines (High Court)	1,196,583.00	935,000.00	1,466,800.00	(531,800.00)
12020436	Probate Fees	81,500.00	0.00	1,376,820.00	(1,376,820.00)
12020457	Court Fees Magistrate Court	656,000.00	4,194,000.00	1,406,500.00	2,787,500.00
12020501	Court Fines Magistrate Court	8,765,500.00	395,000.00	2,903,500.00	(2,508,500.00)
12020458	Court Fees Area Court	3,728,900.00	3,850,000.00	4,582,060.00	(732,060.00)
12020503	Court Fines Area Court	2,615,000.00	7,000,000.00	2,903,500.00	4,096,500.00
12020504	Court Fines Mobile Court	165,000.00	120,000.00	900,000.00	(780,000.00)
12020503	Court Fines Rent Tribunal	0.00	0.00	12,000.00	(12,000.00)
12020460	Appeal Fees High Court	194,000.00	200,000.00	41,000.00	159,000.00
12020401	Appeal Fines Sharia Court	175,500.00	100,000.00	182,000.00	(82,000.00)
12020812	Next of Kin High Court	0.00	0.00	0.00	0.00
12020506	Penalties Charges	0.00	0.00	0.00	0.00
12020401	Court Fees Marriage High Court	0.00	0.00	0.00	0.00
12020401	Court Fee	0.00	0.00	0.00	0.00
12020401	Apeal fees Sharia Court	0.00	0.00	0.00	0.00
12020640	Affidavit & Declariation High Court	300,000.00	20,000.00	286,000.00	(266,000.00)
12020641	Affidavit & Declariation Sharia Court	261,000.00	500,000.00	247,000.00	253,000.00
12020418	Issue of Certificate of Divorce (Sharia Court)	265,000.00	0.00	105,000.00	(105,000.00)
12020422	Issue of Certificate of Divorce (High Court)	68,000.00	0.00	248,700.00	(248,700.00)
12020819	Upper Sharia Court Divorce	10,500.00	0.00	1,342,800.00	(1,342,800.00)
12020814	Upper Sharia Court Fees	67,000.00	3,850,000.00	109,500.00	3,740,500.00
12020814	Upper Sharia Court Fines	203,000.00	7,000,000.00	553,000.00	6,447,000.00
12020811	Next of Kin Sharia Court	500.00	0.00	67,500.00	(67,500.00)
12020812	Next of Kin High Court	0.00	0.00	0.00	0.00
12020401	Notice of Appeal	0.00	0.00	0.00	0.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

	Marriage Certificate	32,000.00	0.00	59,000.00	(59,000.00)
	Right of Occupancy	4,000.00	0.00	0.00	0.00
	TOTAL	20,359,483.00	32,358,000.00	19,060,180.00	13,297,820.00

MINISTRY OF AGRICULTURE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020722	Produce Sales Tax	4,834,070.00		3,843,500.00	(3,843,500.00)
12020722	Tractor Hiring Services	0.00	100,000,000.00	0.00	100,000,000.00
12020450	Inspection and Grading Fees	0.00	200,000.00	210,000.00	(10,000.00)
12021301	Contr.of Cotton Market reimbursement	0.00	0.00	0.00	0.00
12020652	Irrigation Fees	0.00	3,900,000.00	160,000.00	3,740,000.00
12020122	Produce Buyers License	0.00	500,000.00	0.00	500,000.00
	Hide and Skin Buyers	0.00	100,000.00	0.00	100,000.00
12020683	Sales of Fertilizer	0.00	0.00	0.00	0.00
12020678	Sales of Tractor to Local Govt.	0.00	0.00	0.00	0.00
12020684	Water Pump Recovery (KARDA)	0.00	0.00	0.00	0.00
12021010	Farmers Credit Sch. T/Loan Recovery	0.00	0.00	0.00	0.00
12021305	Reimbursement from Sales fo Grains	0.00	0.00	0.00	0.00
12020809	Land Lease	0.00	0.00	0.00	0.00
12020666	Sales of Fruit an Vegetables	0.00	0.00	0.00	0.00
12020427	Tender Processing Fees	0.00	0.00	0.00	0.00
12020708	Earning from KASCOM	0.00	0.00	0.00	0.00
12021301	Cotton Seed dist. Reimbursement	0.00	0.00	0.00	0.00
12020701	Control Pest Consultants	0.00	0.00	0.00	0.00
12020808	Rent of Produce Stores & Dumps	0.00	0.00	0.00	0.00
12020447	Land and Clearing Operation	0.00	0.00	0.00	0.00
12020686	People Empowerment Project	0.00	0.00	0.00	0.00
12020427	Contract Processing	0.00	5,690,030.00	0.00	5,690,030.00
	TOTAL	4,834,070.00	110,390,030.00	4,213,500.00	106,176,530.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

MINISTRY OF LANDS AND HOUSING					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020466	Document Reg. Fees	4,193,360.00	4,500,000.00	1,322,010.00	(3,177,990.00)
12020647	Consent Fees	327,000.00	0.00	0.00	0.00
12020447	Land Application Fees	2,540,100.00	3,800,000.00	5,904,100.00	2,104,100.00
12020681	Sales of Houses (State Wide)	70,583,714.92	181,075,893.80	46,266,023.51	(134,809,870.29)
12020912	Ground Rent	4,524,004.74	8,000,000.00	26,795,050.00	18,795,050.00
12020462	Plan Permission	3,412,000.00	5,335,227.00	1,975,000.00	(3,360,227.00)
12020716	Dev. Charges of Approve Plans	7,106,216.74	5,800,000.00	16,605,471.00	10,805,471.00
12020462	Building Permission	0.00	0.00	0.00	0.00
12020476	Right of Occupancy	0.00	0.00	0.00	0.00
12020477	Certificate of Os	0.00	0.00	0.00	0.00
12020647	Consent Fees Non-Refundable	0.00	0.00	0.00	0.00
	Survey Fees	0.00	0.00	0.00	0.00
	Contract Agreement	3,559,604.00	4,000,000.00	0.00	0.00
	Contract Registration	0.00	900,000.00	0.00	0.00
	Contract Processing	0.00	500,000.00	0.00	0.00
	TOTAL	96,246,000.40	213,911,120.80	98,867,654.51	(115,043,466.29)

MINISTRY OF LANDS AND HOUSING (Housing Corporation)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020680	Sales of Houses (GRA) Owners Occp.		1,080,000.00		(1,080,000.00)
12020801	Rent of Govt. Staff Quarters	420,000.00	1,000,000.00	30,000.00	(970,000.00)
12020471	Rent Office & Govt. Quarter Owner Occp.	0.00	0.00	0.00	0.00
12020478	Recertification Charges	0.00	0.00	0.00	0.00
12020913	Owners Occupier (Housing Corporation)	0.00	0.00	0.00	0.00
	TOTAL	420,000.00	2,080,000.00	30,000.00	(2,050,000.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

MINISTRY OF LANDS AND HOUSING (Central Market)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020655	Gate Fees	2,385,090.00	2,500,000.00	2,280,890.00	(219,110.00)
12020907	Rent on Market Shops	8,571,900.00	12,024,000.00	8,377,700.00	(3,646,300.00)
12020462	Building Permit	0.00	0.00	0.00	0.00
12020716	Development Charges (BKCM)	153,000.00	1,000,000.00	86,000.00	(914,000.00)
	Application Fees		500,000.00	213,000.00	(287,000.00)
	TOTAL	11,109,990.00	16,024,000.00	10,957,590.00	(5,066,410.00)

MINISTRY OF LANDS AND HOUSING (Kebbi Urban Development Authority (KUDA))					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020464	Building Permit (KUDA)	10,361,000.00	15,000,000.00	21,300,640.00	6,300,640.00
12020908	Rent on KUDA Shops	2,095,000.00	2,000,000.00	3,411,000.00	1,411,000.00
12020436	Sign Board (Bill Board)	4,847,333.00	1,500,000.00	8,507,000.00	7,007,000.00
12020911	Ground Rent (KUDA)	390,000.00	0.00	0.00	0.00
12020661	Sewage Evacuation Service	2,291,100.00	100,000.00	0.00	(100,000.00)
12020423	Sanitation Fees	2,877,010.00	2,800,000.00	5,055,936.00	2,255,936.00
12020506	Penalties	180,000.00	500,000.00	2,600,000.00	2,100,000.00
12020914	MTN Mass	0.00	0.00	0.00	0.00
	Fibre Optics Cable	0.00	0.00	35,191,420.00	35,191,420.00
	TOTAL	23,041,443.00	21,900,000.00	76,065,996.00	54,165,996.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs
Contd.

MINISTRY FOR HIGHER EDUCATION					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020476	Contract Registration	100,000.00	1,000,000.00	0.00	1,000,000.00
12020475	Contract Processing	0.00	2,500,000.00	0.00	2,500,000.00
12020475	Reg. of Private Tertiary Institutions	200,000.00	1,500,000.00	0.00	1,500,000.00
	KBSIEC	73,656,000.00	0.00	0.00	0.00
	TOTAL	73,956,000.00	5,000,000.00	0.00	5,000,000.00

SCHOOL OF HEALTH TECHNOLOGY , JEGA					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Student Registration Fees	45,625,000.00	37,000,000.00	49,751,000.00	(12,751,000.00)
12020623	Sales of Admission Forms	910,000.00	5,000,000.00	90,000.00	4,910,000.00
	TOTAL	46,535,000.00	42,000,000.00	49,841,000.00	(7,841,000.00)

COLLEGE OF EDUCATION ARGUNGU (COE)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020633	Student Registration Fees	33,269,500.00	115,000,000.00	20,504,400.00	94,495,600.00
12020619	Sales of Admission Forms	651,000.00	0.00	218,000.00	(218,000.00)
12020732	Hostel Accomodation	0.00	10,000,000.00	0.00	10,000,000.00
12020815	Exams Card (COE Argungu)	0.00	0.00	0.00	0.00
12020915	Shops	0.00	0.00	0.00	0.00
	TOTAL	33,920,500.00	125,000,000.00	20,722,400.00	104,277,600.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

SCHOOL OF BASIC STUDIES , YAURI					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020634	Student Registration Fees	8,928,030.00	11,453,500.00	9,495,575.00	(1,957,925.00)
12020620	Sales of Admission Forms	417,120.00	906,000.00	828,000.00	(78,000.00)
	TOTAL	9,345,150.00	12,359,500.00	10,323,575.00	(2,035,925.00)

MINISTRY OF BASIC EDUCATION					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020638	Registration and Renewal of Contract	100,750.00	5,000,000.00	0.00	(5,000,000.00)
12020476	Contract Processing Fees	178,250.00	2,500,000.00	0.00	(2,500,000.00)
12020475	Registration of private Schools	432,500.00	6,820,000.00	265,000.00	(6,555,000.00)
12020421	Contract Agreement	859,231.00	20,000,000.00	291,000.00	(19,709,000.00)
	TOTAL	1,570,731.00	34,320,000.00	556,000.00	(33,764,000.00)

MINISTRY OF COMMERCE & INDUSTRY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020110	Registration of Business Premises	5,824,000.00	6,000,000.00	3,913,000.00	(2,087,000.00)
12020658	Registration of Cooperate Society	905,000.00	6,000,000.00	1,837,500.00	(4,162,500.00)
12020728	ZINARI Hotels Earnings	0.00	0.00	0.00	0.00
12020807	Abuja Hotels (Lease Rental)	0.00	0.00	0.00	0.00
12020729	Argungu Fishing Festival Earnings	0.00	0.00	0.00	0.00
12020694	Trade Fair Gate Fees	0.00	45,000,000.00	0.00	(45,000,000.00)
12020143	Reg. of trade Fair Materials	0.00	3,000,000.00	0.00	(3,000,000.00)
12020801	Rent on Government Properties	0.00	2,500,000.00	0.00	(2,500,000.00)
12020710	Catering Rest House Argungu	0.00	0.00	0.00	0.00
	Golongo Query Codus	0.00	1,500,000.00	0.00	(1,500,000.00)
	TOTAL	6,729,000.00	64,000,000.00	5,750,500.00	(58,249,500.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs
Contd.

MINISTRY OF COMMERCE (Hotel & Tourism)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020710	Catering Rest House	14,010,200.00	9,000,000.00	8,879,700.00	(120,300.00)
12020807	Abuja Hotels (Lease Rental)	13,000,000.00	0.00	0.00	0.00
	TOTAL	27,010,200.00	9,000,000.00	8,879,700.00	(120,300.00)

MINISTRY OF YOUTH AND SPORT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020638	Registration & Renewal of Youth Associations	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00

MINISTRY OF ENVIRONMENT (Forestry II)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Solid Minerals Exploration Tax	0.00	0.00	21,800.00	21,800.00
		0.00	0.00	503,000.00	503,000.00
	TOTAL	0.00	0.00	524,800.00	524,800.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs Contd.

MINISTRY OF ENVIRONMENT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010122	Solid Minerals Exploration Tax	25,685,330.00	100,000,000.00	19,712,216.00	(80,287,784.00)
12021013	Comp. on Environment Sanitation	1,690,000.00	2,000,000.00	1,350,000.00	(650,000.00)
12021012	Comp.on tress & eco. Tree	0.00	160,000.00	80,500.00	(79,500.00)
12020137	Mining Quarry/Borr. Permit	0.00	50,000,000.00	225,000.00	(49,775,000.00)
12020664	Sale of Seeds from Nurs.	0.00	100,000.00	0.00	(100,000.00)
12020689	Sales of Forestry Products.	18,000.00	500,000.00	149,000.00	(351,000.00)
12010121	Solid Minerals Buying & Selling Centres	0.00	100,000,000.00	0.00	(100,000,000.00)
12010117	Haulage Tax	900,000.00	200,000.00	330,000.00	130,000.00
12021012	Compensation on trees and Eco. Trees	1,400,000.00	0.00	0.00	0.00
12020666	Sales of Fruit & Vegetables	0.00	200,000.00	50,000.00	(150,000.00)
12020673	Tueguya Farming	1,633,500.00	1,500,000.00	2,558,800.00	1,058,800.00
12020723	Banking Industry	0.00	0.00	0.00	0.00
12029721	Commercial Public Toilets	0.00	0.00	0.00	0.00
12021013	Compensation on Environment Deg.	300,000.00	0.00	0.00	0.00
12020301	Royalties Permission	592,000.00	0.00	0.00	0.00
12020478	Food Sanitation	460,000.00	100,000.00	0.00	(100,000.00)
12020507	Offences (Env.) Sanitation	0.00	10,000.00	0.00	(10,000.00)
	Royalties (Env.)	0.00	1,000,000.00	600,965.67	(399,034.33)
12020431	Environmental Inpat Ass.	0.00	0.00	0.00	0.00
12020470	Service Charges	0.00	0.00	0.00	0.00
12020506	Penalties Charges	0.00	0.00	0.00	0.00
	TOTAL	32,678,830.00	255,770,000.00	25,056,481.67	(230,713,518.33)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

MINISTRY OF ENVIRONMENT (KESEPA)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020719	Pure Water Industry	0.00	0.00	0.00	0.00
12020509	Resturants	0.00	0.00	0.00	0.00
12020727	Earning from KESEPA	260,000.00	500,000.00	970,000.00	470,000.00
	TOTAL	260,000.00	500,000.00	970,000.00	470,000.00

MINISTRY OF WATER RESOURCES					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
1220660	Contract Agreement	937,300.00	7,120,000.00	3,820,957.00	(3,299,043.00)
12020476	Contract Processing	386,000.00	3,000,000.00	190,000.00	(2,810,000.00)
12020726	EIA/Tree Fees	0.00	6,750,000.00	1,410,000.00	(5,340,000.00)
	TOTAL	1,323,300.00	16,870,000.00	5,420,957.00	(11,449,043.00)

MINISTRY OF WATER RESOURCES (Water Board)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020656	Water Rate (Civil Servants)	169,116,180.63	268,796,787.00	188,339,610.53	(80,457,176.47)
12020695	Institutions (private)	0.00	0.00	0.00	0.00
12020697	Schools/Colleges	0.00	0.00	0.00	0.00
12020698	Universities	0.00	0.00	0.00	0.00
	TOTAL	169,116,180.63	268,796,787.00	188,339,610.53	(80,457,176.47)

KASCOM					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020708	KASCOM	600,000,000.00	0.00	0.00	0.00
	TOTAL	600,000,000.00	0.00	0.00	0.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs
Contd.

MINISTRY OF HEALTH					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020136	Inoculation fees for Intended Pilgrimes	0.00	10,000.00	0.00	(10,000.00)
12020475	Health Facilities/Reg. Private Clinic	0.00	0.00	200,000.00	200,000.00
12020475	Contract Reg.	0.00	26,667,000.00	4,936,400.00	(21,730,600.00)
12020424	Contract Processing	0.00	26,667,000.00	0.00	(26,667,000.00)
12020724	Supply of T. Materials	0.00	10,000.00	0.00	(10,000.00)
12020724	Reg. of Pharmacist/Medical Store	1,100,000.00	3,500,000.00	1,435,625.00	(2,064,375.00)
12020699	Boarding Fees Sch. Of Nursing/Health Tech	0.00	10,000.00	0.00	(10,000.00)
12020441	Chemical Lab Analysis Fees	0.00	10,000.00	0.00	(10,000.00)
12020136	Reg. of Private Clinics	0.00	0.00	0.00	0.00
12022044	Laboratory Fees	0.00	0.00	0.00	0.00
12020140	Medical Licenses	0.00	3,500,000.00	0.00	(3,500,000.00)
	TOTAL	1,100,000.00	60,374,000.00	6,572,025.00	(53,801,975.00)

MINISTRY OF HEALTH (SYMH)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020707	Hospital Sales (SYMH)	2,550,000.00	3,000,000.00	2,117,502.00	(882,498.00)
	TOTAL	2,550,000.00	3,000,000.00	2,117,502.00	(882,498.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

MINISTRY OF HEALTH (General Hospitals)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020725	General Hospital Argungu	1,154,579.00		710,000.00	710,000.00
12020725	General Hospital Yauri	1,998,000.00		1,320,000.00	1,320,000.00
12020725	General Hospital Kamba	1,174,500.00		957,392.00	957,392.00
12020725	General Hospital Warrah	825,000.00		622,000.00	622,000.00
12020725	General Hospital Kangiwa	1,092,754.00		935,000.00	935,000.00
12020725	General Hospital Bunza	180,000.00		95,000.00	95,000.00
12020725	General Hospital Augie	301,665.00		243,000.00	243,000.00
12020725	General Hospital Mahuta	758,000.00		590,000.00	590,000.00
12020725	Kebbi Medical Centre Kalgo	1,598,000.00		899,000.00	899,000.00
12020725	General Hospital Senchi	790,500.00		640,000.00	640,000.00
12020725	General Hospital Bagudo	1,112,000.00		782,000.00	782,000.00
12020725	General Hospital Gwandu	766,500.00		945,642.25	945,642.25
12020725	General Hospital Illo	655,000.00		911,000.00	911,000.00
12020725	General Hospital Jega	1,167,000.00		650,000.00	650,000.00
12020725	General Hospital Kaoje	190,000.00		100,000.00	100,000.00
12020725	General Hospital Maiyama	1,500,000.00		1,080,000.00	1,080,000.00
12020725	General Hospital Ribah	460,000.00		460,000.00	460,000.00
12020725	General Hospital Shanga	200,000.00		170,000.00	170,000.00
12020725	General Hospital Bena	685,000.00		470,000.00	470,000.00
12020725	General Hospital Wasagu	149,000.00		285,000.00	285,000.00
12020725	General Hospital Zauru	302,000.00		959,000.00	959,000.00
12020725	General Hospital Kambaza	275,000.00		535,000.00	535,000.00
12020725	General Hospital Zuru	2,741,500.00		1,780,000.00	1,780,000.00
12020725	Hafsat Eye Clinic	240,150.00		0.00	0.00
12020725	General Hospital Aliero	1,284,226.00		697,000.00	697,000.00
12020725	General Hospital Koko	1,180,500.00		720,000.00	720,000.00
12020725	General Hospital Dirin Daji	767,000.00		300,000.00	300,000.00
12020725	General Hospital Suru	130,100.00		0.00	0.00
12020725	General Hospital Dakin Gari	1,118,500.00		685,000.00	685,000.00
	TOTAL	24,796,474.00	-	18,541,034.25	18,541,034.25



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

MINISTRY OF INFORMATION (Kebbi Radio)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020628	Radio Advertisement	4,398,999.00	7,000,000.00	4,015,000.00	(2,985,000.00)
	TOTAL	4,398,999.00	7,000,000.00	4,015,000.00	(2,985,000.00)

MINISTRY OF INFORMATION (Kebbi Television)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020629	TV Consultant				-
12020629	Commercial Advertisement/TV	2,048,000.00	5,000,000.00	1,857,000.00	(3,143,000.00)
12020629	Entertainment Centre	336,000.00	500,000.00	80,000.00	(420,000.00)
	TOTAL	2,384,000.00	5,500,000.00	1,937,000.00	(3,563,000.00)

MINISTRY OF INFORMATION (Printing Press)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020637	Printing Press	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00

OFFICE OF THE AUDITOR GENERAL					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021302	Audit Supervision Fee	20,000.00	0.00	0.00	0.00
12021015	Salaries and Allowance Refund	66,270,274.56	0.00	185,162,829.89	185,162,829.89
	TOTAL	66,290,274.56	0.00	185,162,829.89	185,162,829.89



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs Contd.

MINISTRY OF WORKS					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020474	Speed Boat Transportation Fees & Canoe	22,500.00	1,000,000.00	0.00	(1,000,000.00)
12020428	Fire Prevention Fees	450,000.00	3,000,000.00	470,000.00	(2,530,000.00)
12020475	Contract Registration	630,000.00	2,000,000.00	1,400,000.00	(600,000.00)
12020476	Contract Processing	680,000.00	2,000,000.00	1,100,000.00	(900,000.00)
12020660	Contract Agreement	16,676,200.00	50,000,000.00	275,808,484.06	225,808,484.06
12020142	Driving School	0.00	0.00	0.00	0.00
12020713	Hire Plant	0.00	0.00	0.00	0.00
12020407	Ferry Services (Service Charge)	0.00	0.00	0.00	0.00
12020643	Road Worthness Certificate	0.00	0.00	0.00	0.00
12020133	Driver License	0.00	0.00	0.00	0.00
12020504	Court Fine (Moble)	0.00	0.00	0.00	0.00
12020644	Works School	7,500.00	500,000.00	202,800.00	(297,200.00)
12020720	National Drivers Licenses	0.00	0.00	0.00	0.00
12020713	Hire of Government Vehicle	15,000.00	3,500,000.00	100,000.00	(3,400,000.00)
	Economic Development Charges	245,593.37	3,500,000.00	0.00	(3,500,000.00)
	Trade Test	23,924.30	100,000.00	0.00	(100,000.00)
	TOTAL	18,750,717.67	65,600,000.00	279,081,284.06	213,481,284.06

MINISTRY OF WORKS & TRANSPORT (Airport)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020716	Development Charges (Air Craft Landing Fees)	3,520,000.00	20,000,000.00	720,000.00	(19,280,000.00)
12020470	Passengers Service Charge	7,718,000.00	2,000,000.00	1,090,000.00	(910,000.00)
12020714	Birnin Kebbi Airport	0.00	0.00	0.00	0.00
12020500	Fine	800,000.00	0.00	0.00	0.00
12020694	Gate fee	995,400.00	3,000,000.00	187,400.00	(2,812,600.00)
	Extension of time	2,600,000.00	1,000,000.00	0.00	(1,000,000.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs Contd.

Trolly	3,200.00	0.00	0.00	0.00
TOTAL	15,633,400.00	26,000,000.00	1,997,400.00	(24,002,600.00)

KEBBI STATE INVESTMENT COMPANY

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Interest on Investment	1,275,900.00	0.00	252,800.00	252,800.00
12020602	Sales of Shares	0.00	0.00	0.00	0.00
	Board of Directors fees	45,925.00	0.00	0.00	0.00
	TOTAL	1,321,825.00	0.00	252,800.00	252,800.00

MINISTRY OF ANIMAL HEALTH AN HUSBANDRY

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020692	Poultry Vaccine Fees	0.00	500,000.00	0.00	(500,000.00)
12020123	Hide and Skin Buyers Licenses	0.00	100,000.00	20,000.00	(80,000.00)
12020119	Fishing Permit Licenses	0.00	100,000.00	0.00	(100,000.00)
12020670	Sales of Livestock from Ranches	0.00	500,000.00	0.00	(500,000.00)
12020671	Sales of Suplimentary Feeds	0.00	0.00	0.00	0.00
12020675	Sales of Milk Coco	0.00	90,000.00	177,200.00	87,200.00
12020695	Sales of Fish/Fingerlings	0.00	0.00	0.00	0.00
12020648	Trade Cattile Fees	155,950.00	5,000,000.00		(5,000,000.00)
12020676	Sales of Animal Feeds	311,340.00	0.00	0.00	0.00
	Uploading Fees	26,200.00	0.00	10,000.00	10,000.00
	LIBC Bulasa	0.00	0.00	0.00	0.00
	Contract Processing	30,000.00	1,000,000.00	155,500.00	(844,500.00)
	Contract Agreement	116,205.00	1,000,000.00		(1,000,000.00)
	Clinical Services	1,633,521.00	1,000,000.00	1,914,100.00	914,100.00
	TOTAL	2,273,216.00	9,290,000.00	2,276,800.00	(7,013,200.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs
Contd.

MINISTRY OF JUSTICE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020421	Sales of Contract Agreement Fees	1,067,576.00	1,000,000.00	0.00	(1,000,000.00)
	TOTAL	1,067,576.00	1,000,000.00	0.00	(1,000,000.00)

MINISTRY FOR HIGHER EDUCATION (University Aliero)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Registration Fees	157,862,406.50	216,520,000.00	128,397,982.00	(88,122,018.00)
12020625	Application Fees	0.00	0.00	0.00	0.00
12020417	Contract Reg. Fees	0.00	0.00	0.00	0.00
12020417	UTME Screening Exercise	0.00	0.00	2,435,500.00	2,435,500.00
12040625	Sales of Remedial Forms	651,000.00	8,000,000.00	136,500.00	(7,863,500.00)
12020636	Academic Gown Fees	0.00	0.00	0.00	0.00
12040170	Computer Based Test (CBT)	0.00	0.00	0.00	0.00
12040298	Postgraduate Fees	0.00	0.00	0.00	0.00
12020731	Sales of Agreement Forms	0.00	0.00	0.00	0.00
12020625	Sales of Post Graduate Forms	0.00	0.00	0.00	0.00
	Hostel	0.00	12,000,000.00	0.00	0.00
	TOTAL	158,513,406.50	236,520,000.00	130,969,982.00	(105,550,018.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

MINISTRY FOR HIGHER EDUCATION (Polytechnic D/Gari)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020632	Registration Fees (Student)	5,119,500.00	6,000,000.00	4,531,600.00	(1,468,400.00)
12020622	Application Forms	324,500.00	1,394,500.00	0.00	(1,394,500.00)
	TOTAL	5,444,000.00	7,394,500.00	4,531,600.00	(2,862,900.00)

MINISTRY FOR HIGHER EDUCATION (School of Nursing)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020635	Student Registration Fees	17,711,582.75	42,000,000.00	18,867,500.00	(23,132,500.00)
12020634	Application Fees	0.00	0.00	0.00	0.00
12020479	Use of Auditorium	0.00	0.00	0.00	0.00
12020624	Sales of Forms	4,270,500.00	7,000,000.00	18,000.00	(6,982,000.00)
	TOTAL	21,982,082.75	49,000,000.00	18,885,500.00	(30,114,500.00)

MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020726	Decoration	0.00	0.00	0.00	0.00
12020660	Hall	40,000.00	800,000.00	105,000.00	(695,000.00)
12020476	Contract Processing	250,000.00	1,000,000.00	80,000.00	(920,000.00)
	Contract Registration	100,000.00	1,000,000.00	0.00	(1,000,000.00)
	Contract Agreement	378,500.00	7,000,000.00	1,208,450.00	(5,791,550.00)
	TOTAL	768,500.00	9,800,000.00	1,393,450.00	(8,406,550.00)



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

RURAL ELECTRICITY BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020662	Sales of Condem Store	0.00	0.00	27,400.00	27,400.00
	TOTAL	0.00	0.00	27,400.00	27,400.00

BOARD OF SURVEY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020138	Auctioner License	0.00	0.00	955,000.00	955,000.00
12020662	Sales of Condem Equipments/Materials	7,908,000.00	0.00	32,454,000.00	32,454,000.00
	TOTAL	7,908,000.00	0.00	33,409,000.00	33,409,000.00

TENDERS BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020427	Contract Processing	760,000.00	0.00	1,154,600.00	1,154,600.00
12020475	Registration and Renewal of Contract	710,000.00	0.00	480,000.00	480,000.00
	Contract Agreement	4,186,158.14	0.00	4,074,531.71	4,074,531.71
	TOTAL	5,656,158.14	0.00	5,709,131.71	5,709,131.71

KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Sales of Condem Equipment	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00



NOTE TO IGR

DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs

Contd.

SUSTAINABLE DEVELOPMENT GOALS (SDGs)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010016	Withholding Tax	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00

ABDULLAHI FODIO CENTRE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Sales of Form	0.00	20,000,000.00	0.00	(20,000,000.00)
	Registration Fees	28,917,000.00	0.00	29,376,000.00	29,376,000.00
	TOTAL	28,917,000.00	20,000,000.00	29,376,000.00	9,376,000.00

TIN OFFICE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010120	Tin Office	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00

SUBEB					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Subeb	0.00	0.00	8,006,431.75	8,006,431.75
	TOTAL	0.00	0.00	8,006,431.75	8,006,431.75

CONTROL POST CONSULTANTS					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Control Post Consultants	0.00	0.00	1,024,000.00	1,024,000.00
	TOTAL	0.00	0.00	1,024,000.00	1,024,000.00

SCHOLARSHIP BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2022	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Scholarship Board	0.00	3,500,000.00	0.00	(3,500,000.00)
	TOTAL	0.00	3,500,000.00	0.00	(3,500,000.00)



NOTE 4

Office of the Accountant General (Other FAAC Transfers)

NOTE 4

OFFICE OF THE ACCOUNTANT GENERAL (OTHER FAAC TRANSFERS)

S/NO	MONTH	DETAILS	ORIGINAL	AMENDED	FINAL	CURRENT YEAR	VARIANCE	BUDGET
			BUDGET	BUDGET	BUDGET	ACTUAL		PERFORMANCE
			₦	₦	₦	₦	IN %	
1	January	Electronic Money Transfer (EMT)	0.00	0.00	0.00	270,422,268.12	270,422,268.12	
2	February	Electronic Money Transfer (EMT)/Augmentation	0.00	0.00	0.00	871,886,313.39	871,886,313.39	
3	March	Electronic Money Transfer (EMT)	0.00	0.00	0.00	131,079,624.88	131,079,624.88	
4	April	Electronic Money Transfer (EMT)	0.00	0.00	0.00	164,419,195.94	164,419,195.94	
5	May	Non Oil Excess Account/Electronic Money Transfer (EMT)	0.00	0.00	0.00	336,811,941.75	336,811,941.75	
6	June	Electronic Money Transfer (EMT)	0.00	0.00	0.00	159,250,081.34	159,250,081.34	
7	July	Electronic Money Transfer (EMT)	0.00	0.00	0.00	126,885,954.61	126,885,954.61	
8	August	Electronic Money Transfer (EMT)	0.00	0.00	0.00	142,449,449.36	142,449,449.36	
9	September	Electronic Money Transfer (EMT)	0.00	0.00	0.00	156,616,025.11	156,616,025.11	
10	October	Electronic Money Transfer (EMT)	0.00	0.00	0.00	121,809,636.19	121,809,636.19	
11	November	Electronic Money Transfer (EMT)	0.00	0.00	0.00	172,522,016.98	172,522,016.98	
12	December	Electronic Money Transfer (EMT)	0.00	0.00	0.00	132,376,871.63	132,376,871.63	
TOTAL			0.00	0.00	0.00	2,786,529,379.30	2,786,529,379.30	



NOTE 5 Details of Exchange Difference/Gain

NOTE 5						
DETAILS OF EXCHANGE DIFFERENCE / GAIN						
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	158,892,862.67	158,892,862.67
2	FEBRUARY	0.00	0.00	0.00	0.00	0.00
3	MARCH	0.00	0.00	0.00	0.00	0.00
4	APRIL	0.00	0.00	0.00	0.00	0.00
5	MAY	0.00	0.00	0.00	0.00	0.00
6	JUNE	0.00	0.00	0.00	4,214,780.27	4,214,780.27
7	JULY	0.00	0.00	0.00	2,146,058,564.65	2,146,058,564.65
8	AUGUST	0.00	0.00	0.00	1,941,605,082.51	1,941,605,082.51
9	SEPTEMBER	0.00	0.00	0.00	1,572,829,966.55	1,572,829,966.55
10	OCTOBER	0.00	0.00	0.00	1,177,059,564.49	1,177,059,564.49
11	NOVEMBER	0.00	0.00	0.00	1,282,547,571.62	1,282,547,571.62
12	DECEMBER	0.00	0.00	0.00	2,416,282,298.20	2,416,282,298.20
	TOTAL	0.00	0.00	0.00	10,699,490,690.96	10,699,490,690.96



NOTE 6

Details of Exchange Forex Equalization

NOTE 6						
DETAILS OF EXCHANGE FOREX EQUALIZATION						
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	0.00	0.00
2	FEBRUARY	0.00	0.00	0.00	0.00	0.00
3	MARCH	0.00	0.00	0.00	755,843,614.18	755,843,614.18
4	APRIL	0.00	0.00	0.00	0.00	0.00
5	MAY	0.00	0.00	0.00	314,934,839.24	314,934,839.24
6	JUNE	0.00	0.00	0.00	0.00	0.00
7	JULY	0.00	0.00	0.00	0.00	0.00
8	AUGUST	0.00	0.00	0.00	0.00	0.00
9	SEPTEMBER	0.00	0.00	0.00	0.00	0.00
10	OCTOBER	0.00	0.00	0.00	0.00	0.00
11	NOVEMBER	0.00	0.00	0.00	0.00	0.00
12	DECEMBER	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	1,070,778,453.42	1,070,778,453.42



NOTE 7 Details of Solid Minerals

NOTE 7						
DETAILS OF SOLID MINERALS						
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦
1	JANUARY	0.00	0.00	0.00	0.00	0.00
2	FEBRUARY	0.00	0.00	0.00	0.00	0.00
3	MARCH	0.00	0.00	0.00	0.00	0.00
4	APRIL	0.00	0.00	0.00	0.00	0.00
5	MAY	0.00	0.00	0.00	105,068,504.32	105,068,504.32
6	JUNE	0.00	0.00	0.00	0.00	0.00
7	JULY	0.00	0.00	0.00	0.00	0.00
8	AUGUST	0.00	0.00	0.00	0.00	0.00
9	SEPTEMBER	0.00	0.00	0.00	0.00	0.00
10	OCTOBER	0.00	0.00	0.00	0.00	0.00
11	NOVEMBER	0.00	0.00	0.00	0.00	0.00
12	DECEMBER	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	105,068,504.32	105,068,504.32



NOTE 8

Detail of Sales of Government Asset (Airport)

NOTE 8							
DETAIL OF SALES OF GOVERNMENT ASSET(AIRPORT)							
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	
1	JANUARY	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
2	FEBRUARY	1,068,342,300.24	0.00	1,068,342,300.24	0.00	1,068,342,300.24	0.00
3	MARCH	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
4	APRIL	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
5	MAY	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
6	JUNE	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
7	JULY	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
8	AUGUST	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
9	SEPTEMBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
10	OCTOBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
11	NOVEMBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
12	DECEMBER	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	0.00
	TOTAL	12,820,107,602.00	0.00	12,820,107,602.00	0.00	12,820,107,602.00	0.00



NOTE 9 Detail of Excess Crude

NOTE 9							
DETAIL OF EXCESS CRUDE							
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	
1	JANUARY	289,784,817.26	0.00	289,784,817.26	0.00	(289,784,817.26)	0.00
2	FEBRUARY	289,784,817.26	0.00	289,784,817.26	0.00	(289,784,817.26)	0.00
3	MARCH	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
4	APRIL	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
5	MAY	289,784,817.26	0.00	289,784,817.26	0.00	(289,784,817.26)	0.00
6	JUNE	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
7	JULY	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
8	AUGUST	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
9	SEPTEMBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
10	OCTOBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
11	NOVEMBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
12	DECEMBER	289,784,817.23	0.00	289,784,817.23	0.00	(289,784,817.23)	0.00
	TOTAL	3,477,417,806.85	0.00	3,477,417,806.85	0.00	(3,477,417,806.85)	0.00



NOTE 10

Details of 25% Local Govt. Contribution to Development Projects

NOTE 10							
DETAILS OF 25% Local Govt. Contribution to Development Projects							
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	250,000,000.00	0.00	788,949,143.66	842,051,754.00	(53,102,610.34)	106.73
2	FEBRUARY	250,000,000.00	0.00	788,949,143.66	847,292,851.12	(58,343,707.46)	107.40
3	MARCH	250,000,000.00	0.00	788,949,143.66	489,303,011.89	299,646,131.77	62.02
4	APRIL	250,000,000.00	0.00	788,949,143.66	468,687,897.01	320,261,246.65	59.41
5	MAY	250,000,000.00	0.00	788,949,143.74	634,779,161.09	154,169,982.65	80.46
6	JUNE	250,000,000.00	0.00	788,949,143.66	634,779,161.09	154,169,982.57	80.46
7	JULY	250,000,000.00	0.00	788,949,143.66	682,009,087.69	106,940,055.97	86.45
8	AUGUST	250,000,000.00	0.00	788,949,143.66	382,356,892.13	406,592,251.53	48.46
9	SEPTEMBER	250,000,000.00	0.00	788,949,143.66	496,456,986.86	292,492,156.80	62.93
10	OCTOBER	250,000,000.00	0.00	788,949,143.66	408,882,617.09	380,066,526.57	51.83
11	NOVEMBER	250,000,000.00	0.00	788,949,143.66	408,882,617.09	380,066,526.57	51.83
12	DECEMBER	250,000,000.00	0.00	788,949,143.66	497,390,750.35	291,558,393.31	63.04
	TOTAL	3,000,000,000.00	0.00	9,467,389,724.00	6,792,872,787.41	3,792,872,787.41	71.75



NOTE 11

Details of Miscellaneous (Local Govt. Contribution to Primary Health Care Under 1 Roof)

NOTE 11							
DETAILS OF MISCELLANEOUS(Local Govt. Contribution to Primary Health Care Under 1 Roof)							
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE IN %
		BUDGET	BUDGET		ACTUAL		
		₦	₦	₦	₦	₦	
1	JANUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
2	FEBRUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
3	MARCH	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
4	APRIL	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
5	MAY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
6	JUNE	71,666,666.63	0.00	71,666,666.63	62,738,920.02	8,927,746.61	87.54
7	JULY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
8	AUGUST	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
9	SEPTEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
10	OCTOBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
11	NOVEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
12	DECEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	8,927,746.65	87.54
	TOTAL	860,000,000.00	0.00	860,000,000.00	752,867,040.24	107,132,959.76	87.54

NOTE 12 Cash Held by MDAs



NOTE 12 CASH HELD BY MDAs

S/NO.	NAMES	AMOUNT
		₦
1	ABDULLAHI FODIO ISLAMIC SCHOOL	165.00
2	LOCAL GOVT STAFF PENSION BOARD	61,455.54
3	SECONDARY SCHOOL MANAGEMENT BOARD	1,570.85
4	NG CAREs	5,456.90
5	KEBBI STATE POLYTECHNIC DAKINGARI	269,001.52
6	REB	3,248.87
7	LIBRARY BOARD	456.84
8	SDGs	4,070.50
9	SEMA	899.85
10	CSDP	302.29
11	MAIN ACCOUNT	0.00
12	KACHEMA	10,951.90
13	CPS YAURI	3,880.74
14	WATER BOARD	5,404.51
15	ADULT EDUCATION BOARD	1,078.55
16	KARDA	1,078.55
17	RUWATSAM	0.00
18	PREACHING BOARD	426.70
19	KASCOM	838,613.44
20	CENTRAL MARKET	1,731.29



NOTE 12 Cash Held by MDAs Contd.

21	HOUSING COOPERATION	765.35
22	KESEPA	623.75
23	KEBBI RADIO	4,040.52
24	STATE INEC	10,372.20
25	KEBGIS	3,037.79
26	MINISTRY OF WORKS	7,908.14
27	SIR YAHAYA MEMORIAL HOSPITAL	16,911.91
28	STATE AIRPORT	15,288.32
29	HOTEL AND TOURISM	130.10
30	COE ARGUNGU	322,847.98
31	UNIVERSITY OF TECHNOLOGY ALIERO	40,979.32
32	FORESTRY II PROJECT	144.00
33	RELIGIOUS AFFIARS	(426.00)
34	RAMP	0.00
35	PILGRIMS WELFARE AGENCY	115.73
36	SCHOLARSHIP BOARD	2,520.51
	TOTAL	1,635,053.46



NOTE 13

Detail of Personnel Expenditure by Administrative Classification

**NOTE 13
DETAILS OF PERSONNEL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION**

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
			ACTUAL 2022	BUDGET	BUDGET		ACTUAL	
			N	N	N	N	N	N
TOTAL PERSONNEL EXPENDITURE			31,169,941,955.58	30,469,142,878.10	0.00	30,854,049,708.35	25,153,756,246.31	5,700,293,462.04
010000000000	Administration Sector		1,439,869,541.87	1,949,877,271.98	0.00	1,970,549,615.78	1,781,624,833.93	188,924,781.85
011100000000	Governor's Office		83,673,870.34	135,536,775.68	0.00	135,536,775.68	124,760,775.68	10,776,000.00
011100100100	Office of the Executive Governor		48,637,074.00	106,278,238.04	0.00	106,278,238.04	95,502,238.04	10,776,000.00
011100100200	Office of the Deputy Governor		4,320,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
011101800100	Special Services Department		5,099,282.12	3,979,623.24	0.00	3,979,623.24	3,979,623.24	0.00
011111300100	Directorate Of Protocol		25,617,514.22	24,278,914.40	0.00	24,278,914.40	24,278,914.40	0.00
011200000000	State House of Assembly		138,162,792.01	377,593,696.12	0.00	377,593,696.12	314,647,070.53	62,946,625.59
011200300100	House of Assembly		136,244,706.49	348,675,609.60	0.00	348,675,609.60	312,728,985.00	35,946,624.60
011200400100	House of Assembly Service Commission		1,918,085.52	28,918,086.52	0.00	28,918,086.52	1,918,085.53	27,000,000.99
012300000000	Ministry of Information & Culture		340,390,558.85	320,750,636.32	0.00	325,850,636.32	323,033,997.48	2,816,638.84
012300100100	Ministry of Information & Culture		99,201,638.48	95,364,424.24	0.00	95,364,424.24	94,011,603.06	1,352,821.18
012300300100	Kebbi State Television (KBTv)		119,857,031.33	110,260,341.72	0.00	110,260,341.72	108,796,524.06	1,463,817.66
012300400100	Kebbi Broadcasting Corporation (KBC)		121,331,889.04	115,125,870.36	0.00	120,225,870.36	120,225,870.36	0.00
012500000000	Office of the Head of State Civil Service		217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00
011101300100	General Administration (Government House)		217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00
014000000000	Office of the State Auditor General		78,678,433.28	100,145,829.76	0.00	100,145,829.76	84,493,024.47	15,652,805.29
014000100100	Office of the State Auditor General		40,391,679.05	50,742,283.00	0.00	50,742,283.00	45,890,190.27	4,852,092.73
014000200100	Office of the Auditor General for Local Government		38,286,754.23	49,403,546.76	0.00	49,403,546.76	38,602,834.20	10,800,712.56
014700000000	Civil Service Commission (CSC)		5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07
014700100100	Civil Service Commission		5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07
014800000000	Kebbi State Independent Electoral Commission		30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29
014800100100	Kebbi State Independent Electoral Commission (INEC)		30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29
014900000000	Local Government Service Commission		7,123,219.20	34,095,943.92	0.00	34,095,943.92	30,802,906.86	3,293,037.06
014900100100	Local Government Service Commission		4,882,919.76	31,817,994.48	0.00	31,817,994.48	28,929,523.62	2,888,470.86
014900200100	Local Government Pension Board		2,240,299.44	2,277,949.44	0.00	2,277,949.44	1,873,383.24	404,566.20
016100000000	Office of the Secretary to the State Government		312,683,320.65	500,539,215.08	0.00	500,938,795.08	495,840,280.26	0.00
016100100100	Office of the Secretary to the State Government		286,067,195.02	468,511,591.08	0.00	468,511,591.08	468,511,591.08	0.00
016102100100	Liasion Office - Abuja		5,279,187.96	8,000,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04
016102100200	Liasion Office - Kaduna		3,878,704.44	4,000,000.00	0.00	4,399,580.00	4,399,580.00	0.00
016102100300	Liasion Office - Sokoto		741,060.00	1,000,000.00	0.00	1,000,000.00	741,060.00	258,940.00
016103700100	Pilgrims Welfare Agency (PWA)		16,717,173.23	19,027,624.00	0.00	19,027,624.00	16,908,861.22	2,118,762.78
016500000000	Ministry of Religious Affairs		3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87
016102200100	Preaching Board		3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87
012500000000	Ministry of Establishment, Training and Pension		221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02
012500500100	Establishment Training and Pension		221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02
020000000000	Economic Sector		15,487,211,300.07	13,293,369,119.48	0.00	13,323,469,119.48	8,085,285,136.01	5,238,183,983.47
021500000000	Ministry of Agriculture		584,873,857.31	543,719,775.12	0.00	543,719,775.12	537,728,787.46	5,990,987.66
021500100100	Ministry of Agric & Natural Res		206,419,109.55	202,416,651.60	0.00	202,416,651.60	197,177,603.60	5,239,048.00



NOTE 13

Detail of Personnel Expenditure by Administrative Classification Contd.

021510200100	Kebbi Agric Development Authority(KARDA)		364,900,551.01	327,909,478.44	0.00	327,909,478.44	327,512,727.65	396,750.79
021510900100	Forestry 11 Project		13,554,196.75	13,393,645.08	0.00	13,393,645.08	13,038,456.21	355,188.87
022000000000	Ministry of Finance		13,194,387,765.24	10,908,948,575.64	0.00	10,923,948,575.64	5,783,587,231.91	5,140,361,343.73
022000100100	Ministry of Finance H/Qtr		13,120,311,766.18	5,604,283,588.08	0.00	5,721,193,163.50	5,708,647,108.98	12,546,054.52
022000100200	Debt Management Office		0.00	5,229,489,871.88	0.00	5,127,580,296.46	4,342,939,088.63	784,641,207.83
022000700200	Kebbi State Project Financial Management Unit (PFMU)		4,386,198.00	4,432,832.28	0.00	4,432,832.28	4,386,198.00	46,634.28
022000800000	Board of Internal Revenue (BIR)		69,689,801.06	70,742,283.40	0.00	70,742,283.40	70,553,924.93	188,358.47
022200000000	Ministry of Commerce and Industry		139,707,054.44	137,955,136.12	0.00	141,555,136.12	137,648,306.75	3,906,829.37
022200100100	Ministry of Commerce and Industry (H/Qt)		75,007,527.32	70,481,795.20	0.00	70,481,795.20	68,143,889.39	2,337,905.81
022205200100	Tourisms Board		25,658,085.36	28,392,671.16	0.00	31,992,671.16	30,462,975.60	1,529,695.56
022205300100	Birnin Kebbi Central Market		39,041,441.76	39,080,669.76	0.00	39,080,669.76	39,041,441.76	39,228.00
023400000000	Ministry of Works and Transport		351,779,226.23	354,284,725.56	0.00	354,284,725.56	347,960,102.45	6,324,623.11
023400100100	Ministry of Works and Transport		299,691,641.87	298,022,485.56	0.00	298,022,485.56	295,872,518.09	2,149,967.47
023410500100	Sir Ahmadu Bello Airport		52,087,584.36	56,262,240.00	0.00	56,262,240.00	52,087,584.36	4,174,655.64
023800000000	Ministry of Budget & Economic Planning		29,894,660.69	56,852,702.00	0.00	59,852,702.00	29,833,383.00	30,019,319.00
023800100100	Ministry of Budget & Economic Planning (Hqt)		29,894,660.69	29,612,702.00	0.00	32,612,702.00	29,833,383.00	2,779,319.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)		0.00	22,240,000.00	0.00	22,240,000.00	0.00	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)		0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00
025000000000	Fiscal Responsibility Commission		0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00
025000100100	Fiscal Responsibility Commission		0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00
025200000000	Ministry of Water Resources and Rural Development		248,298,536.61	239,869,675.44	0.00	239,869,675.44	234,417,647.37	5,452,028.07
025200100100	Ministry of Water Resources and Rural Development		107,067,224.53	98,689,028.84	0.00	98,689,028.84	93,380,197.97	5,308,830.87
025210200100	Water Board		138,612,576.18	138,180,646.60	0.00	138,180,646.60	138,180,646.60	0.00
025210300100	State Rurual Water Supply & Sanitation Agency (RUWATSAN)		2,618,735.90	3,000,000.00	0.00	3,000,000.00	2,856,802.80	143,197.20
025300000000	Ministry of Land and Hausing		101,499,781.65	110,164,621.92	0.00	118,664,621.92	118,664,621.00	0.92
025300100100	Ministry of Land and Hausing		93,431,593.65	102,228,415.92	0.00	110,728,415.92	110,728,415.00	0.92
025300110100	State Housing Corporation		8,068,188.00	7,936,206.00	0.00	7,936,206.00	7,936,206.00	0.00
025400000000	Ministry of Rural and Community Development		25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82
023410300100	Rural Electrification Board (REB)		25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82
026200000000	Ministry of Animal Health Husbandry and Fisheries		663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00
026200100100	Ministry of Animal Health Husbandry and Fisheries		663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00
026900000000	Ministry of Physical Planning and Urban Development		148,177,074.79	152,295,066.20	0.00	152,295,066.20	140,612,443.41	11,682,622.79
025300120100	Kebbi Urban Development Authority (KUDA)		148,177,074.79	147,295,066.20	0.00	147,295,066.20	140,612,443.41	6,682,622.79
025300300100	Kebbi Geographic Information System Agency (KEBGIS)		0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
030000000000	LAW AND JUSTICE SECTOR		1,128,513,886.99	1,213,666,246.00	0.00	1,225,666,246.00	1,162,528,181.23	63,138,064.77
031800000000	Judiciary		1,067,304,021.36	1,135,368,994.40	0.00	1,147,368,994.40	1,096,266,004.39	51,102,990.01
031801100100	Judicial Service Commission		68,300,121.60	95,563,390.60	0.00	95,563,390.60	70,333,064.28	25,230,326.32
031805100100	High Courts		512,089,280.14	550,475,539.24	0.00	550,475,539.24	525,475,539.24	25,000,000.00
031805300100	Sharia Courts		486,914,619.62	489,330,064.56	0.00	501,330,064.56	500,457,400.87	872,663.69
032600000000	Ministry of Justice		61,209,865.63	78,297,251.60	0.00	78,297,251.60	66,262,176.84	12,035,074.76
032600100100	Ministry of Justice		54,634,965.82	54,004,106.40	0.00	54,004,106.40	54,004,106.40	0.00
032600200100	Law Reform Commission		6,574,899.81	24,293,145.20	0.00	24,293,145.20	12,258,070.44	12,035,074.76
050000000000	SOCIAL DEVELOPMENT SECTOR		13,119,943,630.76	14,012,230,240.64	0.00	14,334,364,727.09	14,124,318,095.14	210,046,631.95
051300000000	Ministry of Youth and Social Development		53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00



NOTE 13

Detail of Personnel Expenditure by Administrative Classification Contd.

051300100100	Ministry of Youth and Social Development		53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00
051400000000	Ministry of Women Affairs & Social Development		56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00
051400100100	Ministry of Women Affairs & Social Development		56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00
051700000000	Ministry for Basic and Secondary Education		4,748,835,895.61	4,731,534,165.20	0.00	4,704,434,165.20	4,633,561,901.89	70,872,263.31
051700100100	Ministry for Basic and Secondary Education		570,195,221.61	648,938,021.28	0.00	648,938,021.28	648,000,000.00	938,021.28
051700300100	Universal Basic Education (UBE)		1,786,407,458.53	1,847,245,169.16	0.00	1,756,145,169.16	1,700,000,000.00	56,145,169.16
051700300200	Primary School Staff Pension Board		2,645,764.56	2,645,764.56	0.00	2,645,764.56	2,645,764.56	0.00
051700800100	Library Board		42,379,666.44	54,000,000.00	0.00	54,000,000.00	54,000,000.00	0.00
051702600100	Arabic & Islamic Education Board		428,262,249.25	396,174,456.96	0.00	396,174,456.96	385,471,127.52	10,703,329.44
051702700100	Abdullahi Fodio Islamic Centre		56,758,996.98	56,816,982.72	0.00	56,816,982.72	55,119,882.51	1,697,100.21
051702800100	Agency for Adult Education		19,306,502.01	18,793,771.92	0.00	18,793,771.92	18,793,771.00	0.92
051705700100	Secondary School Management Board (SSMB)		1,842,880,036.23	1,706,919,998.60	0.00	1,770,919,998.60	1,769,531,356.30	1,388,642.30
056300000000	Ministry of Higher Education		3,019,851,386.48	3,228,780,257.48	0.00	3,236,608,015.48	3,160,703,812.68	75,904,202.80
056300100100	Ministry of Higher Education		27,184,734.24	35,504,406.36	0.00	37,632,164.36	37,632,164.36	0.00
056301800100	State Polytechnic Dakin Gari		334,176,104.45	352,442,957.00	0.00	352,442,957.00	350,907,222.03	1,535,734.97
056301900100	Adamu Augie College of Education , Argungu		622,381,203.50	796,416,793.56	0.00	796,416,793.56	722,524,152.00	73,892,641.56
056302100100	State University of Science & Technology Aliero		1,756,254,045.95	1,767,973,476.72	0.00	1,767,973,476.72	1,767,973,476.72	0.00
056302800100	College of Preliminary Studies Yauri		274,215,420.50	270,802,746.00	0.00	276,302,746.00	276,027,278.53	275,467.47
056305600100	State Scholarship Board		5,639,877.84	5,639,877.84	0.00	5,839,877.84	5,639,519.04	200,358.80
052100000000	Ministry of Health		5,029,148,384.85	5,733,096,993.40	0.00	6,065,881,313.53	6,004,472,573.37	61,408,740.16
052100100100	Ministry of Health		4,074,056,796.24	4,671,399,604.24	0.00	4,980,683,924.37	4,979,872,700.42	811,223.95
052102600100	Sir Yahaya Memorial Hospital		550,759,797.07	560,801,849.16	0.00	560,801,849.16	555,641,761.42	5,160,087.74
052102700100	Kebbi Medical Centre Kalgo		0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00
052110400100	College of Nursing Sciences		203,075,887.29	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27
052110600100	College of Health Sciences Technology Jega		201,255,904.25	203,234,220.00	0.00	226,734,220.00	226,038,257.80	695,962.20
053500000000	Ministry of Environment		155,618,718.67	155,037,660.72	0.00	160,660,069.04	160,630,818.12	29,250.92
053500100100	Ministry of Environment		144,971,516.77	144,463,278.60	0.00	150,085,686.92	150,085,686.92	0.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)		10,647,201.90	10,574,382.12	0.00	10,574,382.12	10,545,131.20	29,250.92
055100000000	Ministry for Local Government & Chieftancy Affairs		56,243,113.60	54,027,972.36	0.00	54,027,972.36	52,195,797.60	1,832,174.76
055100100100	Ministry for Local Government & Chieftancy Affairs		53,663,284.72	52,170,824.40	0.00	52,170,824.40	50,338,649.64	1,832,174.76
055100100200	Kebbi Council of Chiefs		2,579,828.88	1,857,147.96	0.00	1,857,147.96	1,857,147.96	0.00



NOTE 14

Details of Overhead Expenditure by Administrative Classification

NOTE 14 DETAILS OF OVERHEAD EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
			ACTUAL 2022	BUDGET	BUDGET		ACTUAL	
			N	N	N	N	N	N
	TOTAL OVERHEAD EXPENDITURE		15,795,729,019.37	22,892,757,311.40	0.00	32,893,953,292.27	19,674,181,986.21	13,219,771,306.06
01000000000	Administration Sector		10,577,999,426.20	10,896,198,786.40	0.00	18,221,363,549.40	11,030,496,842.86	7,190,866,706.54
01110000000	Governor's Office		4,527,073,346.12	5,240,243,454.40	0.00	6,190,103,454.40	4,373,395,760.00	1,816,707,694.40
011100100100	Office of the Executive Governor	13	4,226,767,264.00	4,667,358,454.40	0.00	5,367,358,454.40	3,890,590,760.00	1,476,767,694.40
011100100200	Office of the Deputy Governor	14	79,680,000.00	91,500,000.00	0.00	341,360,000.00	251,360,000.00	0.00
011100500100	Sustainable Development Goals (SDGs)	15	6,000,000.00	5,904,000.00	0.00	5,904,000.00	5,904,000.00	0.00
011100800100	Kebbi State Emergency Relief Agency (SEMA)	16	1,200,000.00	28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00
011100900100	Due Process	17	12,000,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00
011101800100	Special Services Department	18	76,171,082.12	84,781,000.00	0.00	84,781,000.00	52,781,000.00	0.00
011102800100	National Council for Women Society (NCWS)	19	600,000.00	600,000.00	0.00	600,000.00	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	20	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
011103500100	Kebbi State Contributory Pension Board	21	6,000,000.00	9,400,000.00	0.00	9,400,000.00	5,500,000.00	3,900,000.00
011111300100	Directorate Of Protocol	22	118,655,000.00	324,000,000.00	0.00	324,000,000.00	153,710,000.00	0.00
01120000000	State House of Assembly		1,472,342,507.00	2,223,200,000.00	0.00	3,223,200,000.00	1,789,812,815.00	1,433,387,185.00
011200300100	House of Assembly	32	1,470,482,507.00	2,184,500,000.00	0.00	3,184,500,000.00	1,782,212,815.00	1,402,287,185.00
011200400100	House of Assembly Service Commission	33	1,860,000.00	38,700,000.00	0.00	38,700,000.00	7,600,000.00	31,100,000.00
01230000000	Ministry of Information & Culture		49,498,533.00	91,760,000.00	0.00	94,560,000.00	54,294,000.00	40,266,000.00
012300100100	Ministry of Information & Culture	34	24,784,200.00	57,800,000.00	0.00	57,800,000.00	23,990,000.00	33,810,000.00
012300200100	History Bureau	35	130,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00
012300300100	Kebbi State Television (KBTv)	36	16,510,000.00	22,110,000.00	0.00	22,110,000.00	17,587,500.00	4,522,500.00
012300400100	Kebbi Broadcasting Corporation (KBC)	37	8,074,333.00	8,250,000.00	0.00	11,050,000.00	9,116,500.00	1,933,500.00
01240000000	Ministry of Home Affairs and Internal Security		0.00	0.00	0.00	23,000,000.00	0.00	0.00
012401100100	Ministry of Home Affairs and Internal Security		0.00	0.00	0.00	23,000,000.00	0.00	0.00
01250000000	Office of the Head of State Civil Service		42,600,000.00	267,623,308.00	0.00	302,789,271.00	196,167,345.00	106,621,926.00
012501300100	General Administration	23	42,600,000.00	267,623,308.00	0.00	302,789,271.00	196,167,345.00	106,621,926.00
01400000000	Office of the State Auditor General		15,200,000.00	105,512,024.00	0.00	105,512,024.00	36,490,000.00	69,022,024.00
014000100100	Office of the State Auditor General	40	13,400,000.00	57,950,000.00	0.00	57,950,000.00	24,840,000.00	33,110,000.00
014000200100	Office of the Auditor General for Local Government	41	1,800,000.00	47,562,024.00	0.00	47,562,024.00	11,650,000.00	35,912,024.00
01470000000	Civil Service Commission (CSC)		11,950,000.00	13,350,000.00	0.00	13,350,000.00	6,000,000.00	7,350,000.00
014700100100	Civil Service Commission	42	11,950,000.00	13,350,000.00	0.00	13,350,000.00	6,000,000.00	7,350,000.00
01480000000	Kebbi State Independent Electoral Commission (INEC)		5,997,100.00	22,000,000.00	0.00	15,400,000.00	6,602,000.00	8,798,000.00
014800100100	Kebbi State Independent Electoral Commission	43	5,997,100.00	22,000,000.00	0.00	15,400,000.00	6,602,000.00	8,798,000.00
01490000000	Local Government Service Commission		13,700,000.00	23,500,000.00	0.00	23,500,000.00	13,700,000.00	9,800,000.00
014900100100	Local Government Service Commission	44	12,000,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00
014900200100	Local Government Pension Board	45	1,700,000.00	2,000,000.00	0.00	2,000,000.00	1,700,000.00	300,000.00
01610000000	Office of the Secretary to the State Government		4,305,973,940.08	2,747,950,000.00	0.00	7,999,888,800.00	4,632,336,106.86	3,367,552,693.14
016100100100	Office of the Secretary to the State Government	24	4,232,450,781.00	2,645,700,000.00	0.00	7,875,700,000.00	4,529,800,913.96	3,345,899,086.04
016102100100	Liaison Office - Abuja	25	59,374,454.64	88,900,000.00	0.00	88,900,000.00	77,129,192.90	11,770,807.10
016102100200	Liaison Office - Kaduna	26	7,098,704.44	3,700,000.00	0.00	5,638,800.00	4,886,000.00	752,800.00
016102100300	Liaison Office - Sokoto	27	1,650,000.00	1,950,000.00	0.00	1,950,000.00	1,720,000.00	230,000.00
016102100400	Liaison Office - Lagos	28	1,800,000.00	1,950,000.00	0.00	1,950,000.00	1,800,000.00	150,000.00
016103700100	Pilgrims Welfare Agency (PWA)	31	3,600,000.00	5,750,000.00	0.00	25,750,000.00	17,000,000.00	8,750,000.00
01640000000	Ministry of Special Duties		0.00	0.00	0.00	23,000,000.00	14,040,000.00	8,960,000.00



NOTE 14

Details of Overhead Expenditure by Administrative Classification Contd.

016400100100	Ministry of Special Duties		0.00	0.00	0.00	23,000,000.00	14,040,000.00	8,960,000.00
016500000000	Ministry of Religious Affairs		44,258,000.00	60,000,000.00	0.00	83,000,000.00	44,260,000.00	38,740,000.00
016500100100	Ministry of Religious Affairs		43,073,000.00	58,750,000.00	0.00	81,750,000.00	43,060,000.00	38,690,000.00
016502200100	Islamic Preaching Board	29	1,185,000.00	1,250,000.00	0.00	1,250,000.00	1,200,000.00	50,000.00
016600000000	Ministry of Establishment, Training and Pension		89,406,000.00	101,060,000.00	0.00	124,060,000.00	117,866,161.00	6,193,839.00
016600500100	Ministry of Establishment, Training and Pension	38	89,046,000.00	100,700,000.00	0.00	123,700,000.00	117,506,161.00	6,193,839.00
016600700100	State Manpower Committee	39	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00
020000000000	Economic Sector		1,418,902,147.92	3,541,276,870.00	0.00	4,518,392,408.00	1,607,991,137.79	2,910,401,270.21
021500000000	Ministry of Agriculture		25,474,000.00	48,070,000.00	0.00	48,070,000.00	19,910,000.00	28,160,000.00
021500100100	Ministry of Agric & Natural Res	46	9,590,000.00	24,450,000.00	0.00	24,450,000.00	9,660,000.00	14,790,000.00
021510200100	Kebbi Agric Development Authority (KARDA)	47	4,784,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00
021510300100	Rural Access Mobility Project (RAMP)	48	0.00	3,180,000.00	0.00	3,180,000.00	0.00	0.00
021510900100	Forestry 11 Project	49	2,400,000.00	2,640,000.00	0.00	2,640,000.00	2,400,000.00	240,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	50	8,700,000.00	9,400,000.00	0.00	9,400,000.00	3,050,000.00	6,350,000.00
022000000000	Ministry of Finance		988,422,557.92	1,582,600,692.00	0.00	1,826,346,412.00	1,200,519,352.79	625,827,059.21
022000100100	Ministry of Finance H/Qtr	52	399,025,800.15	846,830,692.00	0.00	849,830,692.00	732,113,611.06	117,717,080.94
022000100200	Debt Management Office		0.00	41,220,000.00	0.00	131,220,000.00	122,870,000.00	0.00
022000700100	Accountant General's Office	54	418,748,850.00	463,000,000.00	0.00	583,745,720.00	111,400,000.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	55	4,200,000.00	4,050,000.00	0.00	4,050,000.00	4,050,000.00	0.00
022000800000	Board of Internal Revenue (BIR)	56	166,447,907.77	219,300,000.00	0.00	249,300,000.00	230,085,741.73	19,214,258.27
022005700100	Micro Finance Banks Operation	57	0.00	8,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00
022200000000	Ministry of Commerce and Industry		21,029,690.00	302,250,000.00	0.00	310,650,000.00	21,007,790.00	289,642,210.00
022200100100	Ministry of Commerce and Industry H/Qtr	58	7,095,000.00	288,500,000.00	0.00	288,500,000.00	7,847,000.00	280,653,000.00
022205200100	Tourisms Board	59	9,134,690.00	1,800,000.00	0.00	10,200,000.00	8,360,790.00	1,839,210.00
022205300100	Birnin Kebbi Central Market	60	4,800,000.00	11,950,000.00	0.00	11,950,000.00	4,800,000.00	7,150,000.00
022800000000	Ministry of Digital Economy		7,290,000.00	38,300,000.00	0.00	61,300,000.00	10,136,995.00	51,163,005.00
022800100100	Ministry of Digital Economy		7,290,000.00	38,300,000.00	0.00	61,300,000.00	10,136,995.00	51,163,005.00
023300000000	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	23,000,000.00	0.00	0.00
023305100100	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	23,000,000.00	0.00	0.00
023400000000	Ministry of Works and Transport		79,085,000.00	281,100,000.00	0.00	281,100,000.00	77,159,000.00	203,941,000.00
023400100100	Ministry of Works and Transport	62	19,085,000.00	33,600,000.00	0.00	33,600,000.00	13,860,000.00	19,740,000.00
023410500100	Sir Ahmadu Bello Airport	64	60,000,000.00	247,500,000.00	0.00	247,500,000.00	60,000,000.00	187,500,000.00
023800000000	Ministry of Budget & Economic Planning		41,134,000.00	562,770,000.00	0.00	1,204,039,818.00	77,923,500.00	1,126,116,318.00
023800100100	Ministry of Budget & Economic Planning H/Qtr	65	33,334,000.00	178,920,000.00	0.00	245,920,000.00	77,923,500.00	167,996,500.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)		0.00	11,850,000.00	0.00	11,850,000.00	0.00	0.00
023800600100	Kebbi Investment Promotion Agency (KIPA)		0.00	22,000,000.00	0.00	22,000,000.00	0.00	0.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus (CARES) Coordinator	66	7,800,000.00	350,000,000.00	0.00	924,269,818.00	0.00	0.00
025000000000	Fiscal Responsibility Commission		3,600,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00
025000100100	Fiscal Responsibility Commission	67	3,600,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00
025200000000	Ministry of Water Resources and Rural Development		210,028,000.00	547,991,036.00	0.00	547,991,036.00	138,472,000.00	409,519,036.00
025200100100	Ministry of Water Resources and Rural Development	68	5,780,000.00	361,635,000.00	0.00	361,635,000.00	6,000,000.00	355,635,000.00
025210200100	Water Board	69	202,808,000.00	180,032,000.00	0.00	180,032,000.00	131,032,000.00	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	70	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00
025300000000	Ministry of Land and Housing		17,040,000.00	32,300,000.00	0.00	24,000,000.00	11,120,000.00	12,880,000.00
025300100100	Ministry of Land and Housing	71	8,670,000.00	17,800,000.00	0.00	9,500,000.00	9,370,000.00	130,000.00
025300110100	State Housing Corporation	73	2,750,000.00	3,350,000.00	0.00	3,350,000.00	1,750,000.00	1,600,000.00
025300200100	Office of the Survey General	72	5,620,000.00	11,150,000.00	0.00	11,150,000.00	-	0.00



NOTE 14

Details of Overhead Expenditure by Administrative Classification Contd.

025400000000	Ministry of Rural and Community Development		3,129,000.00	5,118,000.00	0.00	28,118,000.00	3,299,000.00	1,819,000.00
025400100100	Ministry of Rural and Community Development		0.00	0.00	0.00	23,000,000.00	0.00	0.00
023410300100	Rural Electrification Board (REB)	63	3,129,000.00	5,118,000.00	0.00	5,118,000.00	3,299,000.00	1,819,000.00
026200000000	Ministry of Animal Health Husbandry and Fisheries		10,670,000.00	78,500,000.00	0.00	78,500,000.00	10,690,000.00	67,810,000.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	51	10,670,000.00	78,500,000.00	0.00	78,500,000.00	10,690,000.00	67,810,000.00
026900000000	Ministry of physical Planning and Urban Development		11,999,900.00	58,637,142.00	0.00	81,637,142.00	34,153,500.00	24,483,642.00
026900100100	Ministry of physical Planning and Urban Development		0.00	0.00	0.00	23,000,000.00	0.00	0.00
026900120100	Kebbi Urban Development Authority (KUDA)	74	11,999,900.00	24,980,000.00	0.00	24,980,000.00	12,000,000.00	12,980,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)		0.00	33,657,142.00	0.00	33,657,142.00	22,153,500.00	11,503,642.00
030000000000	LAW AND JUSTICE SECTOR		703,006,400.00	1,119,684,000.00	0.00	3,067,684,000.00	2,422,653,420.00	645,030,580.00
031800000000	Judiciary		420,727,400.00	683,724,000.00	0.00	731,724,000.00	580,905,420.00	150,818,580.00
031801100100	Judicial Service Commission	75	1,708,000.00	42,000,000.00	0.00	42,000,000.00	22,987,000.00	19,013,000.00
031805100100	High Courts	76	269,087,400.00	391,024,000.00	0.00	451,024,000.00	383,123,720.00	67,900,280.00
031805300100	Sharia Courts	77	149,932,000.00	250,700,000.00	0.00	238,700,000.00	174,794,700.00	63,905,300.00
032600000000	Ministry of Justice		282,279,000.00	435,960,000.00	0.00	2,335,960,000.00	1,841,748,000.00	494,212,000.00
032600100100	Ministry of Justice	78	279,879,000.00	433,560,000.00	0.00	2,333,560,000.00	1,839,348,000.00	494,212,000.00
032600200100	Law Reform Commission	79	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00
050000000000	SOCIAL DEVELOPMENT SECTOR		3,095,821,045.25	7,335,597,655.00	0.00	7,086,513,334.87	4,613,040,585.56	2,473,472,749.31
051300000000	Ministry of Youth and Social Development		382,636,000.00	354,900,000.00	0.00	344,900,000.00	237,545,000.00	107,355,000.00
051300100100	Ministry of Youth and Social Development	80	382,636,000.00	354,900,000.00	0.00	344,900,000.00	237,545,000.00	107,355,000.00
051400000000	Ministry of Women Affairs & Social Development		25,062,388.00	48,258,000.00	0.00	48,258,000.00	44,682,388.00	3,575,612.00
051400100100	Ministry of Women Affairs & Social Development	81	25,062,388.00	48,258,000.00	0.00	48,258,000.00	44,682,388.00	3,575,612.00
051700000000	Ministry for Basic and Secondary Education		1,800,877,799.25	4,621,445,000.00	0.00	4,647,945,000.00	3,168,749,207.00	1,479,195,793.00
051700100100	Ministry for Basic and Secondary Education	84	1,458,326,849.00	4,177,180,000.00	0.00	4,083,180,000.00	2,751,473,807.00	1,331,706,193.00
051700300100	Universal Basic Education (UBE)	85	87,738,150.25	115,500,000.00	0.00	206,000,000.00	128,648,000.00	77,352,000.00
051700300200	Primary School Staff Pension Board	86	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,398,000.00	1,102,000.00
051700800100	Library Board	87	6,000,000.00	7,450,000.00	0.00	7,450,000.00	7,450,000.00	0.00
051702600100	Arabic & Islamic Education Board	88	13,500,000.00	22,200,000.00	0.00	22,200,000.00	14,450,000.00	7,750,000.00
051702700100	Abdullahi Fodio Islamic Centre	89	49,910,000.00	63,000,000.00	0.00	63,000,000.00	49,139,200.00	13,860,800.00
051702800100	Agency for Adult Education	91	1,790,000.00	1,955,000.00	0.00	1,955,000.00	1,600,000.00	355,000.00
051705700100	Secondary School Management Board (SSMB)	90	181,212,800.00	230,660,000.00	0.00	260,660,000.00	213,590,200.00	47,069,800.00
056300000000	Ministry for Higher Education		394,028,558.00	776,860,000.00	0.00	771,160,000.00	473,672,340.56	297,487,659.44
056300100100	Ministry for Higher Education	92	6,600,000.00	40,500,000.00	0.00	40,500,000.00	6,220,000.00	34,280,000.00
056301800100	State Polytechnic Dakin Gari	93	40,435,517.22	57,000,000.00	0.00	57,000,000.00	37,062,394.39	19,934,605.61
056301900100	Adamu Augie College of Education , Argungu	94	55,971,800.00	134,500,000.00	0.00	134,500,000.00	42,280,414.17	92,219,585.83
056302100100	State University of Science& Technology Aliero	95	268,618,140.78	497,000,000.00	0.00	497,000,000.00	364,700,000.00	0.00
056302800100	College of Preliminary Studies Yauri	97	19,403,100.00	44,000,000.00	0.00	38,500,000.00	20,401,532.00	18,098,468.00
056305600100	State Scholarship Board	96	3,000,000.00	3,860,000.00	0.00	3,660,000.00	3,005,000.00	655,000.00
052100000000	Ministry of Health		469,786,750.00	1,495,992,155.00	0.00	1,163,207,834.87	631,461,100.00	531,746,734.87
052100100100	Ministry of Health	98	248,135,750.00	955,427,404.00	0.00	646,143,083.87	434,729,000.00	211,414,083.87
052100300100	Primary Health Care Development Agency (PHCDA)	99	24,000,000.00	23,500,000.00	0.00	23,500,000.00	17,700,000.00	0.00
052102600100	Sir Yahaya Memorial Hospital	101	36,000,000.00	70,500,000.00	0.00	70,500,000.00	36,000,000.00	34,500,000.00
052102700100	Kebbi Medical Centre Kalgo	102	48,000,000.00	47,800,000.00	0.00	47,800,000.00	38,300,000.00	0.00
052110200100	General Hospitals		0.00	220,054,751.00	0.00	220,054,751.00	166,856,209.00	53,198,542.00
052110300100	Health System Development Project II	100	1,200,000.00	2,250,000.00	0.00	2,250,000.00	2,250,000.00	0.00
052110400100	College of Nursing Sciences	103	47,613,000.00	47,500,000.00	0.00	47,500,000.00	47,463,000.00	37,000.00
052110600100	College of Health Sciences Technology Jega	104	59,198,000.00	79,000,000.00	0.00	55,500,000.00	49,019,100.00	6,480,900.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	105	5,640,000.00	49,960,000.00	0.00	49,960,000.00	6,000,000.00	43,960,000.00



NOTE 14

Details of Overhead Expenditure by Administrative Classification Contd.

05350000000	Ministry of Environment		11,710,000.00	16,642,500.00	0.00	16,642,500.00	7,915,000.00	8,727,500.00
053500100100	Ministry of Environment	106	9,210,000.00	11,692,500.00	0.00	11,692,500.00	5,505,000.00	6,187,500.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	107	2,500,000.00	4,950,000.00	0.00	4,950,000.00	2,410,000.00	2,540,000.00
05440000000	Ministry of Humanitarian and Empowerment		4,460,000.00	6,200,000.00	0.00	29,200,000.00	6,200,000.00	0.00
054400100100	Ministry of Humanitarian and Empowerment		0.00	0.00	0.00	23,000,000.00	0.00	0.00
051400200100	Social Security Welfare Fund	82	3,500,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00
051405500100	School of Handicap	83	960,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00
05510000000	Ministry for Local Government & Chieftancy Affiars		7,259,550.00	15,300,000.00	0.00	65,200,000.00	49,015,550.00	16,184,450.00
055100100100	Ministry for Local Government & Chieftancy Affiars	108	5,350,000.00	12,900,000.00	0.00	62,800,000.00	46,854,000.00	15,946,000.00
055100100200	Kebbi Council of Chiefs	109	1,909,550.00	2,400,000.00	0.00	2,400,000.00	2,161,550.00	238,450.00

NOTE 15



NOTE 15								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMA NCE IN
		N	N	N	N	N	N	%
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR							
2	EXPENDITURES	4,275,404,338.00	5,573,636,692.44	0.00	6,473,636,692.04	4,810,672,998.04	1,662,963,694.00	74.31
21	PERSONNEL COST	48,637,074.00	106,278,238.04	0.00	106,278,238.04	95,502,238.04	10,776,000.00	89.86
2101	SALARY	48,637,074.00	106,278,238.04	0.00	106,278,238.04	95,502,238.04	10,776,000.00	89.86
210101	SALARIES AND WAGES	48,637,074.00	106,278,238.04	0.00	106,278,238.04	95,502,238.04	10,776,000.00	89.86
21010101	SALARY	48,637,074.00	95,502,238.04	0.00	95,502,238.04	95,502,238.04	0.00	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES		10,776,000.00	0.00	10,776,000.00	10,776,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	4,226,767,264.00	5,467,358,454.40	0.00	6,367,358,454.00	4,715,170,760.00	1,652,187,694.00	74.05
2202	OVERHEAD COST	4,225,579,041.00	4,667,358,454.40	0.00	5,367,358,454.00	3,890,590,760.00	1,476,767,694.00	72.49
220201	TRAVELLING & TRANSPORT- GENERAL	3,391,603,066.00	3,611,358,454.40	0.00	4,011,358,454.00	2,926,074,760.00	1,085,283,694.00	72.94
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,391,603,066.00	3,611,358,454.40	0.00	4,011,358,454.00	2,926,074,760.00	1,085,283,694.00	72.94
220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00	16,000,000.00	0.00	16,000,000.00	6,000,000.00	10,000,000.00	37.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,000,000.00	10,000,000.00	0.00	10,000,000.00	500,000.00	9,500,000.00	5.00
22020303	PRINTING OF NON SECURITY DOCUMENTS	5,500,000.00	6,000,000.00	0.00	6,000,000.00	5,500,000.00	500,000.00	91.67
220204	MAINTENANCE SERVICES - GENERAL	290,191,975.00	240,000,000.00	0.00	390,000,000.00	226,850,000.00	163,150,000.00	58.17
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	246,980,000.00	200,000,000.00	0.00	350,000,000.00	198,235,000.00	151,765,000.00	56.64
22020402	MAINTENANCE OF OFFICE FURNITURE	43,211,975.00	40,000,000.00	0.00	40,000,000.00	28,615,000.00	11,385,000.00	71.54
220206	OTHER SERVICES - GENERAL	74,130,000.00	150,000,000.00	0.00	150,000,000.00	118,059,000.00	31,941,000.00	78.71
22020601	SECURITY SERVICES	74,130,000.00	150,000,000.00	0.00	150,000,000.00	118,059,000.00	31,941,000.00	78.71
220210	MISCELLANEOUS EXPENSES GENERAL	463,154,000.00	650,000,000.00	0.00	800,000,000.00	613,607,000.00	186,393,000.00	76.70
22021001	REFRESHMENT & MEALS	4,000,000.00	50,000,000.00	0.00	50,000,000.00	29,000,000.00	21,000,000.00	58.00
22021002	HONORARIUM & SITTING ALLOWANCE	411,404,000.00	500,000,000.00	0.00	650,000,000.00	506,207,000.00	143,793,000.00	77.88
22021007	WELFARE PACKAGES	47,750,000.00	100,000,000.00	0.00	100,000,000.00	78,400,000.00	21,600,000.00	78.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,188,223.00	800,000,000.00	0.00	1,000,000,000.00	824,580,000.00	175,420,000.00	82.46
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,188,223.00	800,000,000.00	0.00	1,000,000,000.00	824,580,000.00	175,420,000.00	82.46
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,188,223.00	300,000,000.00	0.00	1,000,000,000.00	824,580,000.00	175,420,000.00	82.46
22040109	GRANTS TO COMMUNITIES/NGOS	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00

NOTE 16



NOTE 16								BUDGET
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	PERFOR
		YEAR ACTUAL	BUDGET	BUDGET				MANCE
		2022				ACTUAL		IN
		N	N	N	N	N	N	%
011100100200	OFFICE OF THE DEPUTY GOVERNOR							
2	EXPENDITURES	84,000,000.00	127,500,000.00	0.00	424,000,000.00	314,000,000.00	0.00	74.06
21	PERSONNEL COST	4,320,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
2101	SALARY	4,320,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
210101	SALARIES AND WAGES	4,320,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
21010101	SALARY	4,320,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	79,680,000.00	126,500,000.00	0.00	423,000,000.00	313,000,000.00	0.00	74.00
2202	OVERHEAD COST	63,830,000.00	91,500,000.00	0.00	341,360,000.00	251,360,000.00	0.00	73.63
220201	TRAVELLING & TRANSPORT- GENERAL	25,500,000.00	40,000,000.00	0.00	96,600,000.00	66,600,000.00	0.00	68.94
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,500,000.00	40,000,000.00	0.00	96,600,000.00	66,600,000.00	0.00	68.94
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	600,000.00	0.00	3,150,000.00	3,150,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	350,000.00	600,000.00	0.00	3,150,000.00	3,150,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	18,190,000.00	19,400,000.00	0.00	76,610,000.00	56,610,000.00	0.00	73.89
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	18,190,000.00	19,000,000.00	0.00	72,410,000.00	52,410,000.00	0.00	72.38
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	400,000.00	0.00	4,200,000.00	4,200,000.00	0.00	100.00
220205	TRAINNING - GENARAL	0.00	2,000,000.00	0.00	32,000,000.00	22,000,000.00	0.00	68.75
22020501	LOCAL TRAINNING	0.00	2,000,000.00	0.00	32,000,000.00	22,000,000.00	0.00	68.75
220210	MISCELLANEOUS EXPENSES GENERAL	19,790,000.00	29,500,000.00	0.00	133,000,000.00	103,000,000.00	0.00	77.44
22021002	HONORARIUM & SITTING ALLOWANCE	18,050,000.00	20,000,000.00	0.00	71,500,000.00	61,500,000.00	0.00	86.01
22021007	WELFARE PACKAGES	1,740,000.00	9,500,000.00	0.00	61,500,000.00	41,500,000.00	0.00	67.48
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,850,000.00	35,000,000.00	0.00	81,640,000.00	61,640,000.00	0.00	75.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,850,000.00	35,000,000.00	0.00	81,640,000.00	61,640,000.00	0.00	75.50
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	15,850,000.00	35,000,000.00	0.00	81,640,000.00	61,640,000.00	0.00	75.50

NOTE 17



NOTE 17								BUDGET
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFOR MANCE IN
		₦	₦	₦	₦	₦	₦	%
01110050010	SUSTAINABLE DEVELOPMENT GOALS							
2	EXPENDITURES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
2202	OVERHEAD COST	5,904,000.00	5,904,000.00	0.00	5,904,000.00	5,904,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
220202	UTILITIES - GENERAL	144,000.00	144,000.00	0.00	144,000.00	144,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	144,000.00	144,000.00	0.00	144,000.00	144,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	180,000.00	0.00	180,000.00	180,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	180,000.00	0.00	180,000.00	180,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	960,000.00	960,000.00	0.00	960,000.00	960,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	180,000.00	180,000.00	0.00	180,000.00	180,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.00	100.00
220205	TRAINING - GENERAL	240,000.00	240,000.00	0.00	240,000.00	240,000.00	0.00	100.00
22020501	LOCAL TRAINING	240,000.00	240,000.00	0.00	240,000.00	240,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020601	SECURITY SERVICES	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020701	FINANCING CONSULTING	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,340,000.00	2,340,000.00	0.00	2,340,000.00	2,340,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	60,000.00	0.00	60,000.00	60,000.00	0.00	100.00
22021007	WELFARE PACKAGES	2,280,000.00	2,280,000.00	0.00	2,280,000.00	2,280,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	96,000.00	96,000.00	0.00	96,000.00	96,000.00	0.00	100.00

NOTE 18



NOTE 18								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFOR
		2022						MANCE
		₦	₦	₦	₦	₦	₦	%
011100800100	KEBBI STATE EMERGENCY RELIEF AGENCY							
2	EXPENDITURES	1,200,000.00	28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00	4.18
22	OTHER RECURRENT COSTS	1,200,000.00	28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00	4.18
2202	OVERHEAD COST	1,075,000.00	28,550,000.00	0.00	28,550,000.00	1,200,000.00	27,350,000.00	4.20
220201	TRAVELLING & TRANSPORT- GENERAL	240,000.00	800,000.00	0.00	800,000.00	300,000.00	500,000.00	37.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	800,000.00	0.00	800,000.00	300,000.00	500,000.00	37.50
220202	UTILITIES - GENERAL	80,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020201	ELECTRICITY CHARGES	80,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	65,000.00	26,300,000.00	0.00	26,300,000.00	100,000.00	26,200,000.00	0.38
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	65,000.00	300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	0.00	26,000,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	210,000.00	450,000.00	0.00	450,000.00	300,000.00	150,000.00	66.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	145,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020402	MAINTENANCE OF OFFICE FURNITURE	65,000.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL	480,000.00	800,000.00	0.00	800,000.00	500,000.00	300,000.00	62.50
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22021007	WELFARE PACKAGES	480,000.00	650,000.00	0.00	650,000.00	500,000.00	150,000.00	76.92
2204	GRANTS AND CONTRIBUTIONS GENERAL	125,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	125,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	125,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00

NOTE 19



NOTE 19		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFOR
		2022						MANCE
		N	N	N	N	N	N	%
011100900100	DUE PROCESS							
2	EXPENDITURES	12,000,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00	68.61
22	OTHER RECURRENT COSTS	12,000,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00	68.61
2202	OVERHEAD COST	12,000,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00	68.61
220201	TRAVELLING & TRANSPORT- GENERAL	3,000,000.00	6,000,000.00	0.00	6,000,000.00	4,000,000.00	0.00	66.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	6,000,000.00	0.00	6,000,000.00	4,000,000.00	0.00	66.67
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,200,000.00	1,500,000.00	0.00	1,500,000.00	850,000.00	0.00	56.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	800,000.00	1,000,000.00	0.00	1,000,000.00	500,000.00	0.00	50.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	500,000.00	0.00	500,000.00	350,000.00	0.00	70.00
220204	MAINTENANCE SERVICES - GENERAL	1,800,000.00	2,500,000.00	0.00	2,500,000.00	2,000,000.00	0.00	80.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	0.00	66.67
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL	1,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	1,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	6,000,000.00	0.00	6,000,000.00	3,500,000.00	0.00	58.33
22021002	HONORARIUM & SITTING ALLOWANCE	1,800,000.00	2,000,000.00	0.00	2,000,000.00	1,500,000.00	0.00	75.00
22021007	WELFARE PACKAGES	3,200,000.00	4,000,000.00	0.00	4,000,000.00	2,000,000.00	0.00	50.00

NOTE 20



NOTE 20								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFOR
		N	N	N	N	N	N	%
011100800100	SPECIAL SERVICES							
2	EXPENDITURES	76,171,082.12	88,760,623.24	0.00	88,760,623.24	56,760,623.24	32,000,000.00	63.95
21	PERSONNEL COST	5,099,282.12	3,979,623.24	0.00	3,979,623.24	3,979,623.24	0.00	100.00
2101	SALARY	5,099,282.12	3,979,623.24	0.00	3,979,623.24	3,979,623.24	0.00	100.00
210101	SALARIES AND WAGES	5,099,282.12	3,979,623.24	0.00	3,979,623.24	3,979,623.24	0.00	100.00
21010101	SALARY	5,099,282.12	3,979,623.24	0.00	3,979,623.24	3,979,623.24	0.00	100.00
22	OTHER RECURRENT COSTS	71,071,800.00	84,781,000.00	0.00	84,781,000.00	52,781,000.00	0.00	62.26
2202	OVERHEAD COST	71,071,800.00	84,781,000.00	0.00	84,781,000.00	52,781,000.00	0.00	62.26
220201	TRAVELLING & TRANSPORT- GENERAL	500,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	350,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,200,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	46,321,800.00	50,381,000.00	0.00	50,381,000.00	30,381,000.00	0.00	60.30
22020601	SECURITY SERVICES	46,321,800.00	50,381,000.00	0.00	50,381,000.00	30,381,000.00	0.00	60.30
220210	MISCELLANEOUS EXPENSES GENERAL	22,700,000.00	32,000,000.00	0.00	32,000,000.00	20,000,000.00	12,000,000.00	62.50
22021003	PUBLIC & ADVERTISEMENTS	18,000,000.00	25,000,000.00	0.00	25,000,000.00	15,000,000.00	10,000,000.00	60.00
22021007	WELFARE PACKAGES	4,700,000.00	7,000,000.00	0.00	7,000,000.00	5,000,000.00	2,000,000.00	71.43

NOTE 21



NOTE 21								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
011102800100	NATIONAL COUNCIL FOR WOMEN SOCIETY (NCWS)							
2	EXPENDITURES	600,000.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	600,000.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	600,000.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22020205	WATER RATES	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00

NOTE 22



NOTE 22								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		YEAR ACTUAL		PERFOR
		N	N	N	N	N	N	%
011103300100	STATE AGENCY FOR CONTROL OF AIDS/HIV							
2	EXPENDITURES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	360,000.00	0.00	360,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	360,000.00	0.00	360,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,440,000.00	0.00	2,440,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	440,000.00	0.00	440,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	5,700,000.00	0.00	5,700,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	5,200,000.00	0.00	5,200,000.00	0.00	0.00	0.00

NOTE 23



NOTE 23								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
011103500100	KEBBI STATE CONTRIBUTORY PENSION BOARD							
2	EXPENDITURES	6,000,000.00	9,500,000.00	0.00	9,500,000.00	5,500,000.00	4,000,000.00	57.89
22	OTHER RECURRENT COSTS	6,000,000.00	9,500,000.00	0.00	9,500,000.00	5,500,000.00	4,000,000.00	57.89
2202	OVERHEAD COST	6,000,000.00	9,400,000.00	0.00	9,400,000.00	5,500,000.00	3,900,000.00	58.51
220201	TRAVELLING & TRANSPORT- GENERAL	836,300.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	836,300.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
220202	UTILITIES - GENERAL	1,250,000.00	2,000,000.00	0.00	2,000,000.00	1,300,000.00	700,000.00	65.00
22020201	ELECTRICITY CHARGES	730,000.00	1,000,000.00	0.00	1,000,000.00	750,000.00	250,000.00	75.00
22020202	TELEPHONE CHARGES	520,000.00	800,000.00	0.00	800,000.00	550,000.00	250,000.00	68.75
22020203	INTERNET CHARGES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	583,700.00	1,000,000.00	0.00	1,000,000.00	665,000.00	335,000.00	66.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	583,700.00	1,000,000.00	0.00	1,000,000.00	665,000.00	335,000.00	66.50
220204	MAINTENANCE SERVICES - GENERAL	10,000.00	110,000.00	0.00	110,000.00	10,000.00	100,000.00	9.09
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	2,500,000.00	3,600,000.00	0.00	3,600,000.00	2,205,000.00	1,395,000.00	61.25
22020601	SECURITY SERVICES	10,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020602	OFFICE RENT	2,490,000.00	3,500,000.00	0.00	3,500,000.00	2,105,000.00	1,395,000.00	60.14
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	90,000.00	90,000.00	0.00	90,000.00	60,000.00	30,000.00	66.67
22020701	FINANCIAL CONSULTING	90,000.00	90,000.00	0.00	90,000.00	60,000.00	30,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL	730,000.00	1,600,000.00	0.00	1,600,000.00	360,000.00	1,240,000.00	22.50
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	730,000.00	1,000,000.00	0.00	1,000,000.00	360,000.00	640,000.00	36.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 24



NOTE 24								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
011111300100	DIRECTORATE OF PROTOCOL							
2	EXPENDITURES	144,272,514.22	348,278,914.40	0.00	348,278,914.40	177,988,914.40	170,290,000.00	51.11
21	PERSONNEL COST	25,617,514.22	24,278,914.40	0.00	24,278,914.40	24,278,914.40	0.00	100.00
2101	SALARY	25,617,514.22	24,278,914.40	0.00	24,278,914.40	24,278,914.40	0.00	100.00
210101	SALARIES AND WAGES	25,617,514.22	24,278,914.40	0.00	24,278,914.40	24,278,914.40	0.00	100.00
21010101	SALARY	25,617,514.22	24,278,914.40	0.00	24,278,914.40	24,278,914.40	0.00	100.00
22	OTHER RECURRENT COSTS	118,655,000.00	324,000,000.00	0.00	324,000,000.00	153,710,000.00	170,290,000.00	47.44
2202	OVERHEAD COST	118,655,000.00	324,000,000.00	0.00	324,000,000.00	153,710,000.00	170,290,000.00	47.44
220201	TRAVELLING & TRANSPORT- GENERAL	6,780,985.00	10,000,000.00	0.00	10,000,000.00	6,000,000.00	4,000,000.00	60.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,780,985.00	10,000,000.00	0.00	10,000,000.00	6,000,000.00	4,000,000.00	60.00
220202	UTILITIES - GENERAL	110,000.00	2,000,000.00	0.00	2,000,000.00	110,000.00	1,890,000.00	5.50
22020201	ELECTRICITY CHARGES	110,000.00	2,000,000.00	0.00	2,000,000.00	110,000.00	1,890,000.00	5.50
220203	MATERIALS & SUPPLIES - GENERAL	4,059,230.00	9,100,000.00	0.00	9,100,000.00	7,600,000.00	1,500,000.00	83.52
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	610,465.00	5,000,000.00	0.00	5,000,000.00	3,500,000.00	1,500,000.00	70.00
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	3,448,765.00	4,100,000.00	0.00	4,100,000.00	4,100,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	17,749,485.00	72,400,000.00	0.00	72,400,000.00	39,500,000.00	32,900,000.00	54.56
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	24,000.00	2,400,000.00	0.00	2,400,000.00	1,500,000.00	900,000.00	62.50
22020402	MAINTENANCE OF OFFICE FURNITURE	1,200,000.00	10,000,000.00	0.00	10,000,000.00	8,000,000.00	2,000,000.00	80.00
22020406	OTHER MAINTENANCE SERVICES	16,525,485.00	60,000,000.00	0.00	60,000,000.00	30,000,000.00	30,000,000.00	50.00
220205	TRAINING - GENERAL	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	89,955,300.00	230,000,000.00	0.00	230,000,000.00	100,000,000.00	130,000,000.00	43.48
22021002	HONORARIUM & SITTING ALLOWANCE	35,202,500.00	90,000,000.00	0.00	90,000,000.00	50,000,000.00	40,000,000.00	55.56
22021007	WELFARE PACKAGES	54,752,800.00	140,000,000.00	0.00	140,000,000.00	50,000,000.00	90,000,000.00	35.71

NOTE 25



NOTE 25

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
011200300100	STATE HOUSE OF ASSEMBLY							
2	EXPENDITURES	1,606,727,213.49	2,617,725,608.60	0.00	3,617,725,608.60	2,094,941,800.00	1,522,783,808.60	57.91
21	PERSONNEL COST	136,244,706.49	348,675,609.60	0.00	348,675,609.60	312,728,985.00	35,946,624.60	89.69
2101	SALARY	136,244,706.49	348,675,609.60	0.00	348,675,609.60	312,728,985.00	35,946,624.60	89.69
210101	SALARIES AND WAGES	136,244,706.49	348,675,609.60	0.00	348,675,609.60	312,728,985.00	35,946,624.60	89.69
21010101	SALARY	136,244,706.49	133,690,896.60	0.00	133,690,896.60	113,690,000.00	20,000,896.60	85.04
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	214,984,713.00	0.00	214,984,713.00	199,038,985.00	15,945,728.00	92.58
22	OTHER RECURRENT COSTS	1,470,482,507.00	2,269,049,999.00	0.00	3,269,049,999.00	1,782,212,815.00	1,486,837,184.00	54.52
2202	OVERHEAD COST	1,443,048,507.00	2,184,500,000.00	0.00	3,184,500,000.00	1,761,430,515.00	1,423,069,485.00	55.31
220201	TRAVELLING & TRANSPORT- GENERAL	815,453,273.00	950,000,000.00	0.00	1,550,000,000.00	1,160,688,637.00	389,311,363.00	74.88
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	31,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	784,453,273.00	900,000,000.00	0.00	1,500,000,000.00	1,160,688,637.00	339,311,363.00	77.38
220202	UTILITIES - GENERAL	1,965,000.00	15,000,000.00	0.00	15,000,000.00	1,200,000.00	13,800,000.00	8.00
22020201	ELECTRICITY CHARGES	1,965,000.00	5,000,000.00	0.00	5,000,000.00	1,200,000.00	3,800,000.00	24.00
22020203	INTERNET ACCESS CHARGES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	34,055,000.00	97,500,000.00	0.00	97,500,000.00	12,085,000.00	85,415,000.00	12.39
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	720,000.00	5,000,000.00	0.00	5,000,000.00	820,000.00	4,180,000.00	16.40
22020302	BOOKS	0.00	26,500,000.00	0.00	26,500,000.00	0.00	26,500,000.00	0.00
22020303	NEWS PAPERS	335,000.00	1,000,000.00	0.00	1,000,000.00	335,000.00	665,000.00	33.50
22020306	PRINTING OF SECURITY DOCUMENT	15,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00	0.00
22020309	UNIFORM & OTHER CLOTHING	18,000,000.00	50,000,000.00	0.00	50,000,000.00	10,930,000.00	39,070,000.00	21.86
220204	MAINTENANCE SERVICES - GENERAL	18,315,234.00	75,000,000.00	0.00	75,000,000.00	27,782,300.00	47,217,700.00	37.04
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	18,315,234.00	50,000,000.00	0.00	50,000,000.00	20,782,300.00	29,217,700.00	41.56
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	20,000,000.00	0.00	20,000,000.00	7,000,000.00	13,000,000.00	35.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	170,000,000.00	350,000,000.00	0.00	350,000,000.00	6,000,000.00	344,000,000.00	1.71
22020501	LOCAL TRAINING	20,000,000.00	50,000,000.00	0.00	50,000,000.00	6,000,000.00	44,000,000.00	12.00
22020502	INTERNATIONAL TRAINING	150,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,000,000.00	4,000,000.00	0.00	4,000,000.00	1,200,000.00	2,800,000.00	30.00
22020601	SECURITY SERVICES	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	3,500,000.00	0.00	3,500,000.00	1,200,000.00	0.00	34.29
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00	7,000,000.00	13,000,000.00	35.00
22020703	LEGAL SERVICES	0.00	20,000,000.00	0.00	20,000,000.00	7,000,000.00	13,000,000.00	35.00
220210	MISCELLANEOUS EXPENSES GENERAL	402,260,000.00	673,000,000.00	0.00	1,073,000,000.00	546,674,578.00	526,325,422.00	50.95
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	510,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	62,000,000.00	0.00	62,000,000.00	25,000,000.00	37,000,000.00	40.32
22021007	WELFARE PACKAGES	2,400,000.00	100,000,000.00	0.00	100,000,000.00	78,650,000.00	21,350,000.00	78.65
22021024	COMMITTEE & COMMISSION EXPENSES	396,350,000.00	500,000,000.00	0.00	900,000,000.00	442,024,578.00	457,975,422.00	49.11
2204	GRANTS AND CONTRIBUTIONS GENERAL	27,434,000.00	84,549,999.00	0.00	84,549,999.00	20,782,300.00	63,767,699.00	24.58
220401	LOCAL GRANTS AND CONTRIBUTIONS	27,434,000.00	84,549,999.00	0.00	84,549,999.00	20,782,300.00	63,767,699.00	24.58
22040109	GRANT TO COMMUNITIES/NGOS	27,434,000.00	84,549,999.00	0.00	84,549,999.00	20,782,300.00	63,767,699.00	24.58

NOTE 26



NOTE 26

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2022				YEAR ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
011200400100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							
2	EXPENDITURES	3,778,085.52	83,118,086.52	0.00	83,118,086.52	9,518,085.53	73,600,000.99	11.45
21	PERSONNEL COST	1,918,085.52	28,918,086.52	0.00	28,918,086.52	1,918,085.53	27,000,000.99	6.63
2101	SALARY	1,918,085.52	28,918,086.52	0.00	28,918,086.52	1,918,085.53	27,000,000.99	6.63
210101	SALARIES AND WAGES	1,918,085.52	28,918,086.52	0.00	28,918,086.52	1,918,085.53	27,000,000.99	6.63
21010101	SALARY	1,918,085.52	1,918,086.52	0.00	1,918,086.52	1,918,085.53	0.99	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,860,000.00	54,200,000.00	0.00	54,200,000.00	7,600,000.00	46,600,000.00	14.02
2202	OVERHEAD COST	1,810,000.00	38,700,000.00	0.00	38,700,000.00	7,400,000.00	31,300,000.00	19.12
220201	TRAVELLING & TRANSPORT- GENERAL	1,740,000.00	10,000,000.00	0.00	10,000,000.00	5,890,000.00	4,110,000.00	58.90
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,740,000.00	10,000,000.00	0.00	10,000,000.00	5,890,000.00	4,110,000.00	58.90
220202	UTILITIES - GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	840,000.00	5,600,000.00	0.00	5,600,000.00	740,000.00	4,860,000.00	13.21
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	730,000.00	3,000,000.00	0.00	3,000,000.00	740,000.00	2,260,000.00	24.67
22020302	BOOKS	80,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020303	NEWS PAPERS	30,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORM & OTHER CLOTHING	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	470,000.00	6,000,000.00	0.00	6,000,000.00	770,000.00	5,230,000.00	12.83
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	50,000.00	2,000,000.00	0.00	2,000,000.00	250,000.00	1,750,000.00	12.50
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	420,000.00	2,000,000.00	0.00	2,000,000.00	520,000.00	1,480,000.00	26.00
220205	TRAINING - GENERAL	300,000.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	300,000.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	200,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2203	LOANS & ADVANCES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22030105	SPECTACLE ADVANCES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	50,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00

NOTE 27



NOTE 27								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
012300100100	MINISTRY OF INFORMATION & CULTURE							
2	EXPENDITURES	123,985,838.48	153,164,424.24	0.00	153,164,424.24	118,001,603.06	35,162,821.18	77.04
21	PERSONNEL COST	99,201,638.48	95,364,424.24	0.00	95,364,424.24	94,011,603.06	1,352,821.18	98.58
2101	SALARY	99,201,638.48	95,364,424.24	0.00	95,364,424.24	94,011,603.06	1,352,821.18	98.58
210101	SALARIES AND WAGES	99,201,638.48	95,364,424.24	0.00	95,364,424.24	94,011,603.06	1,352,821.18	98.58
21010101	SALARY	99,201,638.48	95,364,424.24	0.00	95,364,424.24	94,011,603.06	1,352,821.18	98.58
22	OTHER RECURRENT COSTS	24,784,200.00	57,800,000.00	0.00	57,800,000.00	23,990,000.00	33,810,000.00	41.51
2202	OVERHEAD COST	24,784,200.00	57,800,000.00	0.00	57,800,000.00	23,990,000.00	33,810,000.00	41.51
220201	TRAVELLING & TRANSPORT- GENERAL	4,950,000.00	5,500,000.00	0.00	5,500,000.00	5,040,000.00	460,000.00	91.64
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,950,000.00	5,500,000.00	0.00	5,500,000.00	5,040,000.00	460,000.00	91.64
220202	UTILITIES - GENERAL	145,000.00	250,000.00	0.00	250,000.00	130,000.00	120,000.00	52.00
22020201	ELECTRICITY CHARGES	145,000.00	250,000.00	0.00	250,000.00	130,000.00	120,000.00	52.00
220203	MATERIALS & SUPPLIES - GENERAL	3,300,000.00	3,900,000.00	0.00	3,900,000.00	2,800,000.00	1,100,000.00	71.79
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,300,000.00	3,900,000.00	0.00	3,900,000.00	2,800,000.00	1,100,000.00	71.79
220204	MAINTENANCE SERVICES - GENERAL	2,839,000.00	4,500,000.00	0.00	4,500,000.00	4,040,000.00	460,000.00	89.78
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,839,000.00	4,000,000.00	0.00	4,000,000.00	3,540,000.00	460,000.00	88.50
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	1,450,000.00	0.00	1,450,000.00	0.00	1,450,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,450,000.00	0.00	1,450,000.00	0.00	1,450,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,550,200.00	42,200,000.00	0.00	42,200,000.00	11,980,000.00	30,220,000.00	28.39
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENT	8,110,200.00	22,000,000.00	0.00	22,000,000.00	6,820,000.00	15,180,000.00	31.00
22021007	WELFARE PACKAGES	5,440,000.00	7,200,000.00	0.00	7,200,000.00	5,160,000.00	2,040,000.00	71.67
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

NOTE 28



NOTE 28								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE
		2022	BUDGET	BUDGET		ACTUAL		IN
		N	N	N	N	N	N	%
012300200100	HISTORY BUREAU							
2	EXPENDITURES	130,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	130,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
2202	OVERHEAD COST	130,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220202	UTILITIES - GENERAL	10,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	10,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020302	BOOKS	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020706	SURVEYING SERVICES	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,000.00	850,000.00	0.00	850,000.00	850,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENT	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES	20,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

NOTE 29



NOTE 29		PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET PERFORMANCE
CODE	MINISTRY/DEPARTMENT	2022	BUDGET	BUDGET		YEAR ACTUAL		IN
		N	N	N	N	N	N	%
012300300100	KEBBI STATE TELEVISION (KBTv)							
2	EXPENDITURES	136,367,031.33	132,470,341.72	0.00	132,470,341.72	126,384,024.06	6,086,317.66	95.41
21	PERSONNEL COST	119,857,031.33	110,260,341.72	0.00	110,260,341.72	108,796,524.06	1,463,817.66	98.67
2101	SALARY	119,857,031.33	110,260,341.72	0.00	110,260,341.72	108,796,524.06	1,463,817.66	98.67
210101	SALARIES AND WAGES	119,857,031.33	110,260,341.72	0.00	110,260,341.72	108,796,524.06	1,463,817.66	98.67
21010101	SALARY	119,857,031.33	110,260,341.72	0.00	110,260,341.72	108,796,524.06	1,463,817.66	98.67
22	OTHER RECURRENT COSTS	16,510,000.00	22,210,000.00	0.00	22,210,000.00	17,587,500.00	4,622,500.00	79.19
2202	OVERHEAD COST	16,480,000.00	22,110,000.00	0.00	22,110,000.00	17,487,500.00	4,622,500.00	79.09
220201	TRAVELLING & TRANSPORT- GENERAL	1,250,000.00	1,500,000.00	0.00	1,500,000.00	1,129,000.00	371,000.00	75.27
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,250,000.00	1,500,000.00	0.00	1,500,000.00	1,129,000.00	371,000.00	75.27
220202	UTILITIES - GENERAL	850,000.00	1,000,000.00	0.00	1,000,000.00	921,500.00	78,500.00	92.15
22020202	TELEPHONE CHARGES	850,000.00	1,000,000.00	0.00	1,000,000.00	921,500.00	78,500.00	92.15
220203	MATERIALS & SUPPLIES - GENERAL	2,380,000.00	3,900,000.00	0.00	3,900,000.00	3,270,000.00	630,000.00	83.85
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,180,000.00	3,500,000.00	0.00	3,500,000.00	3,170,000.00	330,000.00	90.57
22020307	DRUGS/LABOURATORY/MEDICAL SUPPLIES	100,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
22020309	UNIFORMS AND OTHER CLOTHING	100,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
220204	MAINTENANCE SERVICES - GENERAL	9,250,000.00	12,150,000.00	0.00	12,150,000.00	9,670,000.00	2,480,000.00	79.59
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	10,600,000.00	0.00	10,600,000.00	8,650,000.00	1,950,000.00	81.60
22020402	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,400,000.00	0.00	1,400,000.00	870,000.00	530,000.00	62.14
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	50,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220205	TRAINING - GENERAL	300,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22020501	LOCAL TRAINING	300,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220206	OTHER SERVICES - GENERAL	160,000.00	300,000.00	0.00	300,000.00	150,000.00	150,000.00	50.00
22020605	CLEANING & FUMIGATION SERVICES	160,000.00	300,000.00	0.00	300,000.00	150,000.00	150,000.00	50.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	500,000.00	0.00	500,000.00	150,000.00	350,000.00	30.00
22020708	MEDICAL CONSULTING	400,000.00	500,000.00	0.00	500,000.00	150,000.00	350,000.00	30.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT/GENERATOR FUEL COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,890,000.00	2,260,000.00	0.00	2,260,000.00	1,997,000.00	263,000.00	88.36
22021003	PUBLICITY & ADVERTISEMENT	1,765,000.00	1,800,000.00	0.00	1,800,000.00	1,691,000.00	109,000.00	93.94
22021007	WELFARE PACKAGES	50,000.00	200,000.00	0.00	200,000.00	150,000.00	50,000.00	75.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	75,000.00	260,000.00	0.00	260,000.00	156,000.00	104,000.00	60.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	30,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	30,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	30,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

NOTE 30



NOTE 30								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE
		2022	BUDGET	BUDGET		ACTUAL		IN
		N	N	N	N	N	N	%
012300400100	KEBBI BROADCASTING CORPORATION (KBC)							
2	EXPENDITURES	129,406,222.04	123,425,870.36	0.00	131,325,870.36	129,342,370.36	1,983,500.00	98.49
21	PERSONNEL COST	121,331,889.04	115,125,870.36	0.00	120,225,870.36	120,225,870.36	0.00	100.00
2101	SALARY	121,331,889.04	115,125,870.36	0.00	120,225,870.36	120,225,870.36	0.00	100.00
210101	SALARIES AND WAGES	121,331,889.04	115,125,870.36	0.00	120,225,870.36	120,225,870.36	0.00	100.00
21010101	SALARY	121,331,889.04	115,125,870.36	0.00	120,225,870.36	120,225,870.36	0.00	100.00
22	OTHER RECURRENT COSTS	8,074,333.00	8,300,000.00	0.00	11,100,000.00	9,116,500.00	1,983,500.00	82.13
2202	OVERHEAD COST	8,034,333.00	8,250,000.00	0.00	11,050,000.00	9,071,500.00	1,978,500.00	82.10
220201	TRAVELLING & TRANSPORT- GENERAL	495,000.00	500,000.00	0.00	800,000.00	599,000.00	201,000.00	74.88
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	495,000.00	500,000.00	0.00	800,000.00	599,000.00	201,000.00	74.88
220202	UTILITIES - GENERAL	581,500.00	600,000.00	0.00	900,000.00	703,500.00	196,500.00	78.17
22020201	ELECTRICITY CHARGES	581,500.00	600,000.00	0.00	900,000.00	703,500.00	196,500.00	78.17
220203	MATERIALS & SUPPLIES - GENERAL	653,500.00	700,000.00	0.00	1,000,000.00	829,000.00	171,000.00	82.90
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	653,500.00	700,000.00	0.00	1,000,000.00	829,000.00	171,000.00	82.90
220204	MAINTENANCE SERVICES - GENERAL	4,442,833.00	4,450,000.00	0.00	5,250,000.00	4,768,000.00	482,000.00	90.82
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,993,833.00	4,000,000.00	0.00	4,600,000.00	4,241,500.00	358,500.00	92.21
22020402	MAINTENANCE OF OFFICE FURNITURE	449,000.00	450,000.00	0.00	650,000.00	526,500.00	123,500.00	81.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT/GENERATOR FUEL COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,861,500.00	2,000,000.00	0.00	3,100,000.00	2,172,000.00	928,000.00	70.06
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	0.00	700,000.00	229,500.00	470,500.00	32.79
22021007	WELFARE PACKAGES	1,661,500.00	1,800,000.00	0.00	2,400,000.00	1,942,500.00	457,500.00	80.94
2204	GRANTS AND CONTRIBUTIONS GENERAL	40,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	40,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	40,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00

NOTE 31



NOTE 31

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
012400100100	MINISTRY OF SPECIAL DUTIES							
2	EXPENDITURES	0.00	0.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE BUILDING/RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 32



NOTE 32		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		2022						IN
		N	N	N	N	N	N	%
011100100100	GENERAL ADMINISTRATIVE (GOVERNMENT HOUSE)							
2	EXPENDITURES	260,300,447.83	467,795,046.16	0.00	502,433,772.96	403,511,846.96	98,921,926.00	80.31
21	PERSONNEL COST	217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00	100.00
2101	SALARY	217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00	100.00
210101	SALARIES AND WAGES	217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00	100.00
21010101	SALARY	217,700,447.83	199,771,738.16	0.00	207,344,501.96	207,344,501.96	0.00	100.00
22	OTHER RECURRENT COSTS	42,600,000.00	268,023,308.00	0.00	295,089,271.00	196,167,345.00	98,921,926.00	66.48
2202	OVERHEAD COST	42,600,000.00	267,623,308.00	0.00	294,689,271.00	195,767,345.00	98,921,926.00	66.43
220201	TRAVELLING & TRANSPORT- GENERAL	2,960,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,960,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	110,000.00	200,000.00	0.00	200,000.00	110,000.00	90,000.00	55.00
22020201	ELECTRICITY CHARGES	110,000.00	200,000.00	0.00	200,000.00	110,000.00	90,000.00	55.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	2,440,000.00	6,500,000.00	0.00	6,500,000.00	2,400,000.00	4,100,000.00	36.92
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	920,000.00	1,000,000.00	0.00	1,000,000.00	880,000.00	120,000.00	88.00
22020402	MAINTENANCE OF OFFICE FURNITURE	640,000.00	1,000,000.00	0.00	1,000,000.00	880,000.00	120,000.00	88.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	880,000.00	1,000,000.00	0.00	1,000,000.00	640,000.00	360,000.00	64.00
220205	TRAINING - GENERAL	36,090,000.00	248,823,308.00	0.00	283,989,271.00	189,257,345.00	94,731,926.00	66.64
22020501	LOCAL TRAINING	36,090,000.00	248,823,308.00	0.00	283,989,271.00	189,257,345.00	94,731,926.00	66.64
220206	OTHER SERVICES - GENERAL	0.00	2,100,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
22020601	SECURITY SERVICES	0.00	2,100,000.00	0.00	2,100,000.00	0.00	2,100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00

NOTE 33



NOTE 33								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT							
2	EXPENDITURES	4,518,517,976.02	5,614,211,591.08	0.00	8,344,211,591.08	4,998,312,505.04	3,345,899,086.04	59.90
21	PERSONNEL COST	286,067,195.02	468,511,591.08	0.00	468,511,591.08	468,511,591.08	0.00	100.00
2101	SALARY	286,067,195.02	468,511,591.08	0.00	468,511,591.08	468,511,591.08	0.00	100.00
210101	SALARIES AND WAGES	286,067,195.02	468,511,591.08	0.00	468,511,591.08	468,511,591.08	0.00	100.00
21010101	SALARY	286,067,195.02	18,511,591.08	0.00	18,511,591.08	18,511,591.08	0.00	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	0.00	450,000,000.00	0.00	450,000,000.00	450,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	4,232,450,781.00	5,145,700,000.00	0.00	7,875,700,000.00	4,529,800,913.96	3,345,899,086.04	57.52
2202	OVERHEAD COST	1,778,886,781.00	2,645,700,000.00	0.00	2,895,700,000.00	940,012,605.91	1,955,687,394.09	32.46
220201	TRAVELLING & TRANSPORT- GENERAL	698,427,331.00	1,500,000,000.00	0.00	1,500,000,000.00	784,387,055.91	715,612,944.09	52.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,427,331.00	1,500,000,000.00	0.00	1,500,000,000.00	784,387,055.91	715,612,944.09	52.29
220202	UTILITIES - GENERAL	50,926,250.00	20,000,000.00	0.00	20,000,000.00	1,450,000.00	18,550,000.00	7.25
22020201	ELECTRICITY CHARGES	50,926,250.00	20,000,000.00	0.00	20,000,000.00	1,450,000.00	18,550,000.00	7.25
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	700,000.00	0.00	700,000.00	400,000.00	300,000.00	57.14
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	450,000.00	700,000.00	0.00	700,000.00	400,000.00	300,000.00	57.14
220204	MAINTENANCE SERVICES - GENERAL	83,245,200.00	110,000,000.00	0.00	260,000,000.00	8,450,000.00	251,550,000.00	3.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	33,995,200.00	50,000,000.00	0.00	200,000,000.00	6,000,000.00	194,000,000.00	3.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	36,250,000.00	50,000,000.00	0.00	50,000,000.00	2,450,000.00	47,550,000.00	4.90
220205	TRAINING - GENERAL	22,400,000.00	50,000,000.00	0.00	50,000,000.00	43,120,140.00	6,879,860.00	86.24
22020501	LOCAL TRAINING	22,400,000.00	50,000,000.00	0.00	50,000,000.00	43,120,140.00	6,879,860.00	86.24
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020701	FINANCIAL CONSULTING	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	913,438,000.00	945,000,000.00	0.00	1,045,000,000.00	102,205,410.00	942,794,590.00	9.78
22021026	EXCO & TENDER EXPENSES	3,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22021007	WELFARE PACKAGES (STATE VISIT)	910,438,000.00	920,000,000.00	0.00	1,020,000,000.00	102,205,410.00	917,794,590.00	10.02
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,453,564,000.00	2,500,000,000.00	0.00	4,980,000,000.00	3,589,788,308.05	1,390,211,691.95	72.08
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,453,564,000.00	2,500,000,000.00	0.00	4,980,000,000.00	3,589,788,308.05	1,390,211,691.95	72.08
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	2,453,564,000.00	300,000,000.00	0.00	300,000,000.00	212,318,883.42	87,681,116.58	70.77
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	2,200,000,000.00	0.00	4,680,000,000.00	3,377,469,424.63	1,302,530,575.37	72.17

NOTE 34



NOTE 34

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
16102100100	LIASON OFFICE ABUJA	N	N	N	N	N	N	%
2	EXPENDITURES	59,374,454.64	98,400,000.00	0.00	98,400,000.00	77,129,192.90	21,270,807.10	78.38
21	PERSONNEL COST	5,279,187.96	8,000,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
2101	SALARY	5,279,187.96	8,000,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
210101	SALARIES AND WAGES	5,279,187.96	8,000,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
21010101	SALARY	5,279,187.96	8,000,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
22	OTHER RECURRENT COSTS	54,095,266.68	90,400,000.00	0.00	90,400,000.00	71,850,004.94	18,549,995.06	79.48
2202	OVERHEAD COST	54,095,266.68	88,900,000.00	0.00	88,900,000.00	71,850,004.94	17,049,995.06	80.82
220201	TRAVELLING & TRANSPORT- GENERAL	16,291,958.93	17,000,000.00	0.00	17,000,000.00	15,999,999.93	1,000,000.07	94.12
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,291,958.93	17,000,000.00	0.00	17,000,000.00	15,999,999.93	1,000,000.07	94.12
220202	UTILITIES - GENERAL	6,690,089.04	13,000,000.00	0.00	13,000,000.00	5,531,082.86	7,468,917.14	42.55
22020201	ELECTRICITY CHARGES	6,690,089.04	13,000,000.00	0.00	13,000,000.00	5,531,082.86	7,468,917.14	42.55
220203	MATERIALS & SUPPLIES - GENERAL	7,501,380.89	10,000,000.00	0.00	10,000,000.00	9,500,000.00	500,000.00	95.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,674,714.22	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,826,666.67	8,000,000.00	0.00	8,000,000.00	7,500,000.00	500,000.00	93.75
220204	MAINTENANCE SERVICES - GENERAL	14,266,237.82	32,000,000.00	0.00	32,000,000.00	30,177,898.14	1,822,101.86	94.31
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	12,494,211.90	20,000,000.00	0.00	20,000,000.00	18,500,000.00	1,500,000.00	92.50
22020402	MAINTENANCE OF OFFICE FURNITURE	1,090,999.99	4,000,000.00	0.00	4,000,000.00	3,677,898.14	322,101.86	91.95
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	681,025.93	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	-	3,400,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
22020501	LOCAL TRAINING	-	3,400,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,345,600.00	13,500,000.00	0.00	13,500,000.00	10,641,024.01	2,858,975.99	78.82
22021002	HONORARIUM & SITTING ALLOWANCE	210,000.00	4,000,000.00	0.00	4,000,000.00	3,141,024.01	858,975.99	78.53
22021007	WELFARE PACKAGES	9,135,600.00	9,500,000.00	0.00	9,500,000.00	7,500,000.00	2,000,000.00	78.95
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

NOTE 35



NOTE 35								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
16102100200	LIASON OFFICE KADUNA							
2	EXPENDITURES	7,098,704.44	7,700,000.00	0.00	10,038,380.00	9,285,580.00	752,800.00	92.50
21	PERSONNEL COST	3,878,704.44	4,000,000.00	0.00	4,399,580.00	4,399,580.00	0.00	100.00
2101	SALARY	3,878,704.44	4,000,000.00	0.00	4,399,580.00	4,399,580.00	0.00	100.00
210101	SALARIES AND WAGES	3,878,704.44	4,000,000.00	0.00	4,399,580.00	4,399,580.00	0.00	100.00
21010101	SALARY	3,878,704.44	4,000,000.00	0.00	4,399,580.00	4,399,580.00	0.00	100.00
22	OTHER RECURRENT COSTS	3,220,000.00	3,700,000.00	0.00	5,638,800.00	4,886,000.00	752,800.00	86.65
2202	OVERHEAD COST	3,220,000.00	3,700,000.00	0.00	5,638,800.00	4,886,000.00	752,800.00	86.65
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	700,000.00	0.00	932,000.00	696,000.00	236,000.00	74.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	700,000.00	0.00	932,000.00	696,000.00	236,000.00	74.68
220202	UTILITIES - GENERAL	450,000.00	500,000.00	0.00	660,000.00	480,000.00	180,000.00	72.73
22020201	ELECTRICITY CHARGES	450,000.00	500,000.00	0.00	660,000.00	480,000.00	180,000.00	72.73
220203	MATERIALS & SUPPLIES - GENERAL	80,000.00	100,000.00	0.00	132,000.00	96,000.00	36,000.00	72.73
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	80,000.00	100,000.00	0.00	132,000.00	96,000.00	36,000.00	72.73
220204	MAINTENANCE SERVICES - GENERAL	510,000.00	600,000.00	0.00	796,800.00	590,000.00	206,800.00	74.05
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	250,000.00	300,000.00	0.00	394,000.00	282,000.00	112,000.00	71.57
22020402	MAINTENANCE OF OFFICE FURNITURE	180,000.00	200,000.00	0.00	268,000.00	204,000.00	64,000.00	76.12
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRs	80,000.00	100,000.00	0.00	134,800.00	104,000.00	30,800.00	77.15
220210	MISCELLANEOUS EXPENSES GENERAL	1,580,000.00	1,800,000.00	0.00	3,118,000.00	3,024,000.00	94,000.00	96.99
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	1,700,000.00	0.00	2,988,000.00	2,988,000.00	0.00	100.00
22021007	WELFARE PACKAGES	80,000.00	100,000.00	0.00	130,000.00	36,000.00	94,000.00	27.69

NOTE 36



NOTE 36

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
16102100300	LIASON OFFICE SOKOTO	N	N	N	N	N	N	%
2	EXPENDITURES	2,391,060.00	3,050,000.00	0.00	3,050,000.00	2,461,060.00	588,940.00	80.69
21	PERSONNEL COST	741,060.00	1,000,000.00	0.00	1,000,000.00	741,060.00	258,940.00	74.11
2101	SALARY	741,060.00	1,000,000.00	0.00	1,000,000.00	741,060.00	258,940.00	74.11
210101	SALARIES AND WAGES	741,060.00	1,000,000.00	0.00	1,000,000.00	741,060.00	258,940.00	74.11
21010101	SALARY	741,060.00	1,000,000.00	0.00	1,000,000.00	741,060.00	258,940.00	74.11
22	OTHER RECURRENT COSTS	1,650,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00	83.90
2202	OVERHEAD COST	1,560,000.00	1,950,000.00	0.00	1,950,000.00	1,660,000.00	290,000.00	85.13
220201	TRAVELLING & TRANSPORT- GENERAL	276,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	276,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220202	UTILITIES - GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020201	ELECTRICITY CHARGES	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL	624,000.00	650,000.00	0.00	650,000.00	628,000.00	22,000.00	96.62
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	240,000.00	250,000.00	0.00	250,000.00	228,000.00	22,000.00	91.20
22020402	MAINTENANCE OF OFFICE FURNITURE	192,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	192,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	180,000.00	400,000.00	0.00	400,000.00	312,000.00	88,000.00	78.00
22021002	HONORARIUM & SITTING ALLOWANCE	180,000.00	200,000.00	0.00	200,000.00	156,000.00	44,000.00	78.00
22021007	WELFARE PACKAGES	0.00	200,000.00	0.00	200,000.00	156,000.00	44,000.00	78.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	90,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	90,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	90,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00

NOTE 37



NOTE 37

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
16102100400	LIASON OFFICE LAGOS							
2	EXPENDITURES	1,800,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
22	OTHER RECURRENT COSTS	1,800,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
2202	OVERHEAD COST	1,750,000.00	1,950,000.00	0.00	1,950,000.00	1,750,000.00	200,000.00	89.74
220201	TRAVELLING & TRANSPORT- GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
220202	UTILITIES - GENERAL	350,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	350,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	540,000.00	550,000.00	0.00	550,000.00	400,000.00	150,000.00	72.73
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	320,000.00	325,000.00	0.00	325,000.00	200,000.00	125,000.00	61.54
22020402	MAINTENANCE OF OFFICE FURNITURE	120,000.00	125,000.00	0.00	125,000.00	100,000.00	25,000.00	80.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	210,000.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	100,000.00	50,000.00	50,000.00	50.00
22021007	WELFARE PACKAGES	110,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00

NOTE 38



NOTE 38								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
016502200100	PREACHING BOARD							
2	EXPENDITURES	4,632,768.36	5,150,000.00	0.00	5,150,000.00	4,612,309.13	537,690.87	89.56
21	PERSONNEL COST	3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87	89.80
2101	SALARY	3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87	89.80
210101	SALARIES AND WAGES	3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87	89.80
21010101	SALARY	3,447,768.36	3,800,000.00	0.00	3,800,000.00	3,412,309.13	387,690.87	89.80
22	OTHER RECURRENT COSTS	1,185,000.00	1,350,000.00	0.00	1,350,000.00	1,200,000.00	150,000.00	88.89
2202	OVERHEAD COST	1,152,000.00	1,250,000.00	0.00	1,250,000.00	1,125,000.00	125,000.00	90.00
220201	TRAVELLING & TRANSPORT- GENERAL	295,000.00	300,000.00	0.00	300,000.00	285,000.00	15,000.00	95.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	295,000.00	300,000.00	0.00	300,000.00	285,000.00	15,000.00	95.00
220202	UTILITIES - GENERAL	122,000.00	150,000.00	0.00	150,000.00	140,000.00	10,000.00	93.33
22020201	ELECTRICITY CHARGES	122,000.00	150,000.00	0.00	150,000.00	140,000.00	10,000.00	93.33
220203	MATERIALS & SUPPLIES - GENERAL	225,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	225,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	270,000.00	300,000.00	0.00	300,000.00	280,000.00	20,000.00	93.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	165,000.00	150,000.00	0.00	150,000.00	140,000.00	10,000.00	93.33
22020402	MAINTENANCE OF OFFICE FURNITURE	105,000.00	150,000.00	0.00	150,000.00	140,000.00	10,000.00	93.33
220210	MISCELLANEOUS EXPENSES GENERAL	240,000.00	300,000.00	0.00	300,000.00	220,000.00	80,000.00	73.33
22021003	PUBLICITY & ADVERTISEMENTS	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	125,000.00	100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
22021007	WELFARE PACKAGES	115,000.00	150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
2204	GRANTS AND CONTRIBUTIONS GENERAL	33,000.00	100,000.00	0.00	100,000.00	75,000.00	25,000.00	75.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	33,000.00	100,000.00	0.00	100,000.00	75,000.00	25,000.00	75.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	33,000.00	100,000.00	0.00	100,000.00	75,000.00	25,000.00	75.00

NOTE 39



NOTE 39								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET PERFORMANCE
		2022	BUDGET	BUDGET		ACTUAL	VARIANCE	IN
		N	N	N	N	N	N	%
016500100100	MINISTRY OF RELIGIOUS AFFAIRS							
2	EXPENDITURES	43,073,000.00	60,250,000.00	0.00	83,250,000.00	43,060,000.00	40,190,000.00	51.72
22	OTHER RECURRENT COSTS	43,073,000.00	60,250,000.00	0.00	83,250,000.00	43,060,000.00	40,190,000.00	51.72
2202	OVERHEAD COST	42,553,000.00	58,750,000.00	0.00	81,750,000.00	42,580,000.00	39,170,000.00	52.09
220201	TRAVELLING & TRANSPORT- GENERAL	470,000.00	1,000,000.00	0.00	6,300,000.00	480,000.00	5,820,000.00	7.62
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	470,000.00	1,000,000.00	0.00	6,300,000.00	480,000.00	5,820,000.00	7.62
220202	UTILITIES - GENERAL	103,000.00	600,000.00	0.00	2,100,000.00	600,000.00	1,500,000.00	28.57
22020201	ELECTRICITY CHARGES	103,000.00	600,000.00	0.00	2,100,000.00	600,000.00	1,500,000.00	28.57
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,470,000.00	1,500,000.00	0.00	4,500,000.00	1,240,000.00	3,260,000.00	27.56
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	970,000.00	1,000,000.00	0.00	4,000,000.00	960,000.00	3,040,000.00	24.00
22020302	BOOKS	500,000.00	500,000.00	0.00	500,000.00	280,000.00	220,000.00	56.00
220204	MAINTENANCE SERVICES - GENERAL	1,100,000.00	1,500,000.00	0.00	5,000,000.00	900,000.00	4,100,000.00	18.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00	600,000.00	40.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	4,000,000.00	500,000.00	3,500,000.00	12.50
220205	TRAINING - GENERAL	20,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	20,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	39,390,000.00	53,950,000.00	0.00	63,650,000.00	39,360,000.00	24,290,000.00	61.84
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	3,000,000.00	10,000,000.00	0.00	10,000,000.00	3,000,000.00	7,000,000.00	30.00
22021002	HONORARIUM & SITTING ALLOWANCE	35,880,000.00	42,250,000.00	0.00	44,750,000.00	35,880,000.00	8,870,000.00	80.18
22021007	WELFARE PACKAGES	510,000.00	1,700,000.00	0.00	3,400,000.00	480,000.00	2,920,000.00	14.12
2204	GRANTS AND CONTRIBUTIONS GENERAL	520,000.00	1,500,000.00	0.00	1,500,000.00	480,000.00	1,020,000.00	32.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	520,000.00	1,500,000.00	0.00	1,500,000.00	480,000.00	1,020,000.00	32.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	150,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22040109	GRANTS TO COMMUNITIES / NGOS	370,000.00	1,000,000.00	0.00	1,000,000.00	480,000.00	520,000.00	48.00

NOTE 40



NOTE 40								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	₦	%
016103700100	PILGRIMS WELFARE AGENCY (PWA)							
2	EXPENDITURES	20,317,173.23	24,827,624.00	0.00	44,827,624.00	33,908,861.22	10,918,762.78	75.64
21	PERSONNEL COST	16,717,173.23	19,027,624.00	0.00	19,027,624.00	16,908,861.22	2,118,762.78	88.86
2101	SALARY	16,717,173.23	19,027,624.00	0.00	19,027,624.00	16,908,861.22	2,118,762.78	88.86
210101	SALARIES AND WAGES	16,717,173.23	19,027,624.00	0.00	19,027,624.00	16,908,861.22	2,118,762.78	88.86
21010101	SALARY	16,717,173.23	19,027,624.00	0.00	19,027,624.00	16,908,861.22	2,118,762.78	88.86
22	OTHER RECURRENT COSTS	3,600,000.00	5,800,000.00	0.00	25,800,000.00	17,000,000.00	8,800,000.00	65.89
2202	OVERHEAD COST	3,577,000.00	5,750,000.00	0.00	25,750,000.00	16,960,000.00	8,790,000.00	65.86
220201	TRAVELLING & TRANSPORT- GENERAL	2,500,000.00	2,500,000.00	0.00	10,500,000.00	7,175,000.00	3,325,000.00	68.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	2,500,000.00	0.00	10,500,000.00	7,175,000.00	3,325,000.00	68.33
220202	UTILITIES - GENERAL	120,000.00	150,000.00	0.00	150,000.00	35,000.00	115,000.00	23.33
22020201	ELECTRICITY CHARGES	120,000.00	150,000.00	0.00	150,000.00	35,000.00	115,000.00	23.33
220203	MATERIALS & SUPPLIES - GENERAL	77,000.00	150,000.00	0.00	150,000.00	80,000.00	70,000.00	53.33
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	77,000.00	150,000.00	0.00	150,000.00	80,000.00	70,000.00	53.33
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	2,550,000.00	0.00	2,550,000.00	1,100,000.00	1,450,000.00	43.14
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	2,050,000.00	0.00	2,050,000.00	1,000,000.00	1,050,000.00	48.78
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
220210	MISCELLANEOUS EXPENSES GENERAL	280,000.00	400,000.00	0.00	12,400,000.00	8,570,000.00	3,830,000.00	69.11
22021002	HONORARIUM & SITTING ALLOWANCE	120,000.00	150,000.00	0.00	7,150,000.00	4,540,000.00	2,610,000.00	63.50
22021003	PUBLICITY & ADVERTISEMENT	120,000.00	200,000.00	0.00	200,000.00	190,000.00	10,000.00	95.00
22021007	WELFARE PACKAGES	40,000.00	50,000.00	0.00	5,050,000.00	3,840,000.00	1,210,000.00	76.04
2204	GRANTS AND CONTRIBUTIONS GENERAL	23,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	23,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22040109	GRANT TO OTHER STATE GOVERNMENTS - NGOs	23,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00

NOTE 41



NOTE 41								BUDGET
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANC E IN
		N	N	N	N	N	N	%
012500500100	MINISTRY OF ESTABLISHMENT TRAINING & PENSION							
2	EXPENDITURES	310,692,740.78	349,502,076.24	0.00	372,502,076.24	279,107,464.22	93,394,612.02	74.93
21	PERSONNEL COST	221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02	73.86
2101	SALARY	221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02	73.86
210101	SALARIES AND WAGES	221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02	73.86
21010101	SALARY	221,646,740.78	218,802,076.24	0.00	218,802,076.24	161,601,303.22	57,200,773.02	73.86
22	OTHER RECURRENT COSTS	89,046,000.00	130,700,000.00	0.00	153,700,000.00	117,506,161.00	36,193,839.00	76.45
2202	OVERHEAD COST	61,546,000.00	100,700,000.00	0.00	123,700,000.00	89,506,161.00	34,193,839.00	72.36
220201	TRAVELLING & TRANSPORT- GENERAL	720,000.00	2,000,000.00	0.00	2,500,000.00	280,000.00	2,220,000.00	11.20
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	720,000.00	2,000,000.00	0.00	2,500,000.00	280,000.00	2,220,000.00	11.20
220202	UTILITIES - GENERAL	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	251,000.00	500,000.00	0.00	5,500,000.00	500,000.00	5,000,000.00	9.09
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	251,000.00	500,000.00	0.00	5,500,000.00	500,000.00	5,000,000.00	9.09
220204	MAINTENANCE SERVICES - GENERAL	5,789,000.00	21,000,000.00	0.00	34,500,000.00	16,730,000.00	17,770,000.00	48.49
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	500,000.00	0.00	500,000.00	280,000.00	220,000.00	56.00
22020402	MAINTENANCE OF OFFICE FURNITURE	499,200.00	500,000.00	0.00	5,500,000.00	220,000.00	5,280,000.00	4.00
22020406	OTHER MAINTENANCE SERVICES	4,989,800.00	20,000,000.00	0.00	28,500,000.00	16,230,000.00	12,270,000.00	56.95
220205	TRAINING - GENERAL	15,986,000.00	25,000,000.00	0.00	25,000,000.00	24,436,161.00	563,839.00	97.74
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020502	INTERNATIONAL TRAINING	15,986,000.00	25,000,000.00	0.00	25,000,000.00	24,436,161.00	563,839.00	97.74
220210	MISCELLANEOUS EXPENSES GENERAL	38,800,000.00	52,200,000.00	0.00	55,200,000.00	47,560,000.00	7,640,000.00	86.16
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	38,103,000.00	50,000,000.00	0.00	51,000,000.00	47,560,000.00	3,440,000.00	93.25
22021007	WELFARE PACKAGES	197,000.00	200,000.00	0.00	1,700,000.00	0.00	1,700,000.00	0.00
22021021	SPECIAL DAY / CELEBRATIONS	500,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	27,500,000.00	30,000,000.00	0.00	30,000,000.00	28,000,000.00	2,000,000.00	93.33
220401	LOCAL GRANTS AND CONTRIBUTIONS	27,500,000.00	30,000,000.00	0.00	30,000,000.00	28,000,000.00	2,000,000.00	93.33
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	27,500,000.00	30,000,000.00	0.00	30,000,000.00	28,000,000.00	2,000,000.00	93.33

NOTE 42



NOTE 42								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
012500700100	STATE MANPOWER COMMITTEE							
2	EXPENDITURES	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
2202	OVERHEAD COST	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220202	UTILITIES - GENERAL	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00

NOTE 43



NOTE 43								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
016400100100	MINISTRY OF SPECIAL DUTIES							
2	EXPENDITURES	0.00	0.00	0.00	23,000,000.00	15,000,000.00	8,000,000.00	65.22
21	PERSONNEL COST	0.00	0.00	0.00	2,000,000.00	960,000.00	1,040,000.00	48.00
2101	SALARY	0.00	0.00	0.00	2,000,000.00	960,000.00	1,040,000.00	48.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	2,000,000.00	960,000.00	1,040,000.00	48.00
21010101	SALARY (ALLOWANCE FOR ADHOC STAFF)	0.00	0.00	0.00	2,000,000.00	960,000.00	1,040,000.00	48.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	21,000,000.00	14,040,000.00	6,960,000.00	66.86
2202	OVERHEAD COST	0.00	0.00	0.00	21,000,000.00	14,040,000.00	6,960,000.00	66.86
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	0.00	0.00	5,000,000.00	4,926,800.00	73,200.00	98.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	5,000,000.00	4,926,800.00	73,200.00	98.54
220202	UTILITIES - GENERAL	0.00	0.00	0.00	300,000.00	20,000.00	280,000.00	6.67
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	300,000.00	20,000.00	280,000.00	6.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	1,000,000.00	931,200.00	68,800.00	93.12
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	1,000,000.00	931,200.00	68,800.00	93.12
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	3,000,000.00	1,585,000.00	1,415,000.00	52.83
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE BUILDING/RENT	0.00	0.00	0.00	3,000,000.00	1,585,000.00	1,415,000.00	52.83
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	11,700,000.00	6,577,000.00	5,123,000.00	56.21
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	6,700,000.00	3,377,000.00	3,323,000.00	50.40
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	5,000,000.00	3,200,000.00	1,800,000.00	64.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 44



NOTE 44								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
014000100100	OFFICE OF THE AUDITOR GENERAL							
2	EXPENDITURES	53,791,679.05	108,792,283.00	0.00	108,792,283.00	70,730,190.27	38,062,092.73	65.01
21	PERSONNEL COST	40,391,679.05	50,742,283.00	0.00	50,742,283.00	45,890,190.27	4,852,092.73	90.44
2101	SALARY	40,391,679.05	50,742,283.00	0.00	50,742,283.00	45,890,190.27	4,852,092.73	90.44
210101	SALARIES AND WAGES	40,391,679.05	50,742,283.00	0.00	50,742,283.00	45,890,190.27	4,852,092.73	90.44
21010101	SALARY	35,952,886.97	43,585,482.00	0.00	43,585,482.00	41,047,872.12	2,537,609.88	94.18
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,438,792.08	7,156,801.00	0.00	7,156,801.00	4,842,318.15	2,314,482.85	67.66
22	OTHER RECURRENT COSTS	13,400,000.00	58,050,000.00	0.00	58,050,000.00	24,840,000.00	33,210,000.00	42.79
2202	OVERHEAD COST	13,400,000.00	57,950,000.00	0.00	57,950,000.00	24,840,000.00	33,110,000.00	42.86
220201	TRAVELLING & TRANSPORT- GENERAL	1,730,000.00	3,500,000.00	0.00	3,500,000.00	1,480,000.00	2,020,000.00	42.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,730,000.00	3,500,000.00	0.00	3,500,000.00	1,480,000.00	2,020,000.00	42.29
220202	UTILITIES - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	3,000,000.00	0.00	3,000,000.00	500,000.00	2,500,000.00	16.67
220203	MATERIALS & SUPPLIES - GENERAL	4,690,000.00	17,000,000.00	0.00	17,000,000.00	14,690,000.00	2,310,000.00	86.41
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	490,000.00	2,000,000.00	0.00	2,000,000.00	490,000.00	1,510,000.00	24.50
22020306	PRINTING OF SECURITY DOCUMENTS	4,200,000.00	10,000,000.00	0.00	10,000,000.00	9,200,000.00	800,000.00	92.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	2,450,000.00	15,000,000.00	0.00	15,000,000.00	1,870,000.00	13,130,000.00	12.47
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,270,000.00	7,000,000.00	0.00	7,000,000.00	1,470,000.00	5,530,000.00	21.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,180,000.00	8,000,000.00	0.00	8,000,000.00	400,000.00	7,600,000.00	5.00
220205	TRAINING - GENERAL	0.00	10,500,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	10,500,000.00	0.00	10,500,000.00	5,990,000.00	4,510,000.00	57.05
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020703	LEGAL SERVICES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,530,000.00	8,750,000.00	0.00	8,750,000.00	6,800,000.00	1,950,000.00	77.71
22021002	HONORARIUM & SITTING ALLOWANCE	980,000.00	3,100,000.00	0.00	3,100,000.00	1,800,000.00	1,300,000.00	58.06
22021003	PUBLICITY & ADVERTISEMENT	3,550,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22021006	POSTAGES & COURIER SERVICES	0.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22021007	WELFARE PACKAGES	0.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 45



NOTE 45							
MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
	ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
	₦	₦	₦	₦	₦	₦	%
OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT							
EXPENDITURES	40,086,754.23	98,465,570.76	0.00	98,465,570.76	50,252,834.20	48,212,736.56	51.04
PERSONNEL COST	38,286,754.23	49,403,546.76	0.00	49,403,546.76	38,602,834.20	10,800,712.56	78.14
SALARY	38,286,754.23	49,403,546.76	0.00	49,403,546.76	38,602,834.20	10,800,712.56	78.14
SALARIES AND WAGES	38,286,754.23	49,403,546.76	0.00	49,403,546.76	38,602,834.20	10,800,712.56	78.14
SALARY	33,815,439.39	38,465,570.76	0.00	38,465,570.76	34,131,519.36	4,334,051.40	88.73
CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,471,314.84	10,937,976.00	0.00	10,937,976.00	4,471,314.84	6,466,661.16	40.88
OTHER RECURRENT COSTS	1,800,000.00	49,062,024.00	0.00	49,062,024.00	11,650,000.00	37,412,024.00	23.75
OVERHEAD COST	1,800,000.00	47,562,024.00	0.00	47,562,024.00	11,650,000.00	35,912,024.00	24.49
TRAVELLING & TRANSPORT- GENERAL	290,000.00	2,000,000.00	0.00	2,000,000.00	420,000.00	1,580,000.00	21.00
LOCAL TRAVEL & TRANSPORT: OTHERS	290,000.00	2,000,000.00	0.00	2,000,000.00	420,000.00	1,580,000.00	21.00
UTILITIES - GENERAL	50,000.00	1,000,000.00	0.00	1,000,000.00	110,000.00	890,000.00	11.00
ELECTRICITY CHARGES	50,000.00	1,000,000.00	0.00	1,000,000.00	110,000.00	890,000.00	11.00
MATERIALS & SUPPLIES - GENERAL	585,000.00	6,500,000.00	0.00	6,500,000.00	3,280,000.00	3,220,000.00	50.46
OFFICE STATIONARIES/COMPUTER CONSUMABLES	295,000.00	500,000.00	0.00	500,000.00	140,000.00	360,000.00	28.00
PRINTING OF SECURITY DOCUMENTS	290,000.00	6,000,000.00	0.00	6,000,000.00	3,140,000.00	2,860,000.00	52.33
MAINTENANCE SERVICES - GENERAL	435,000.00	5,100,000.00	0.00	5,100,000.00	2,690,000.00	2,410,000.00	52.75
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	145,000.00	3,000,000.00	0.00	3,000,000.00	2,270,000.00	730,000.00	75.67
MAINTENANCE OF OFFICE FURNITURE	145,000.00	1,000,000.00	0.00	1,000,000.00	280,000.00	720,000.00	28.00
MAINTENANCE OF OFFICE /IT EQUIPMENTS	145,000.00	1,100,000.00	0.00	1,100,000.00	140,000.00	960,000.00	12.73
TRAINING - GENERAL	0.00	20,300,000.00	0.00	20,300,000.00	5,000,000.00	15,300,000.00	24.63
LOCAL TRAINING	0.00	20,300,000.00	0.00	20,300,000.00	5,000,000.00	15,300,000.00	24.63
CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
FINANCIAL CONSULTING	0.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	440,000.00	5,662,024.00	0.00	5,662,024.00	150,000.00	5,512,024.00	2.65
HONORARIUM & SITTING ALLOWANCE	150,000.00	1,300,000.00	0.00	1,300,000.00	150,000.00	1,150,000.00	11.54
WELFARE PACKAGES	290,000.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER MISC EXPENDITURE	0.00	4,362,024.00	0.00	4,362,024.00	0.00	4,362,024.00	0.00
GRANTS AND CONTRIBUTIONS GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
LOCAL GRANTS AND CONTRIBUTIONS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

NOTE 46



NOTE 46

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
014700100100	CIVIL SERVICE COMMISSION							
2	EXPENDITURES	17,546,404.11	46,899,251.82	0.00	46,899,251.82	8,837,891.75	38,061,360.07	18.84
21	PERSONNEL COST	5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07	8.46
2101	SALARY	5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07	8.46
210101	SALARIES AND WAGES	5,596,404.11	33,549,251.82	0.00	33,549,251.82	2,837,891.75	30,711,360.07	8.46
21010101	SALARY	5,596,404.11	5,614,177.08	0.00	5,614,177.08	2,837,891.75	2,776,285.33	50.55
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	27,935,074.74	0.00	27,935,074.74	15,935,074.74	12,000,000.00	57.04
22	OTHER RECURRENT COSTS	11,950,000.00	13,350,000.00	0.00	13,350,000.00	6,000,000.00	7,350,000.00	44.94
2202	OVERHEAD COST	11,950,000.00	13,350,000.00	0.00	13,350,000.00	6,000,000.00	7,350,000.00	44.94
220201	TRAVELLING & TRANSPORT- GENERAL	4,990,000.00	5,000,000.00	0.00	5,000,000.00	2,970,000.00	2,030,000.00	59.40
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,990,000.00	5,000,000.00	0.00	5,000,000.00	2,970,000.00	2,030,000.00	59.40
220202	UTILITIES - GENERAL	110,000.00	200,000.00	0.00	200,000.00	60,000.00	140,000.00	30.00
22020201	ELECTRICITY CHARGES	110,000.00	200,000.00	0.00	200,000.00	60,000.00	140,000.00	30.00
220203	MATERIALS & SUPPLIES - GENERAL	3,620,000.00	4,200,000.00	0.00	4,200,000.00	1,490,000.00	2,710,000.00	35.48
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,220,000.00	2,500,000.00	0.00	2,500,000.00	990,000.00	1,510,000.00	39.60
22020306	PRINTING OF NON SECURITY DOCUMENTS	1,400,000.00	1,700,000.00	0.00	1,700,000.00	500,000.00	1,200,000.00	29.41
220204	MAINTENANCE SERVICES - GENERAL	690,000.00	1,200,000.00	0.00	1,200,000.00	980,000.00	220,000.00	81.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	690,000.00	1,000,000.00	0.00	1,000,000.00	980,000.00	20,000.00	98.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	500,000.00	1,500,000.00	25.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	500,000.00	1,500,000.00	25.00
220210	MISCELLANEOUS EXPENSES GENERAL	540,000.00	750,000.00	0.00	750,000.00	0.00	750,000.00	0.00
22021001	REFRESHMENT & MEALS	450,000.00	450,000.00	0.00	450,000.00	0.00	450,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021007	WELFARE PACKAGES	90,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 47



NOTE 43 NOTE 47

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION							
2	EXPENDITURES	36,763,086.46	49,292,108.88	0.00	49,292,108.88	39,452,772.59	9,839,336.29	80.04
21	PERSONNEL COST	30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29	99.87
2101	SALARY	30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29	99.87
210101	SALARIES AND WAGES	30,765,986.46	25,292,108.88	0.00	32,892,108.88	32,850,772.59	41,336.29	99.87
21010101	SALARY	3,804,342.90	3,656,716.92	0.00	3,656,716.92	3,656,716.92	0.00	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	26,961,643.56	21,635,391.96	0.00	29,235,391.96	29,194,055.67	41,336.29	99.86
22	OTHER RECURRENT COSTS	5,997,100.00	24,000,000.00	0.00	16,400,000.00	6,602,000.00	9,798,000.00	40.26
2202	OVERHEAD COST	5,897,100.00	22,000,000.00	0.00	15,400,000.00	6,537,000.00	8,863,000.00	42.45
220201	TRAVELLING & TRANSPORT- GENERAL	860,000.00	6,000,000.00	0.00	3,000,000.00	890,000.00	2,110,000.00	29.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	860,000.00	6,000,000.00	0.00	3,000,000.00	890,000.00	2,110,000.00	29.67
220202	UTILITIES - GENERAL	190,000.00	500,000.00	0.00	500,000.00	195,000.00	305,000.00	39.00
22020201	ELECTRICITY CHARGES	190,000.00	500,000.00	0.00	500,000.00	195,000.00	305,000.00	39.00
220203	MATERIALS & SUPPLIES - GENERAL	312,500.00	2,500,000.00	0.00	1,500,000.00	269,000.00	1,231,000.00	17.93
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	312,500.00	2,500,000.00	0.00	1,500,000.00	269,000.00	1,231,000.00	17.93
220204	MAINTENANCE SERVICES - GENERAL	999,100.00	6,000,000.00	0.00	4,900,000.00	1,423,000.00	3,477,000.00	29.04
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	708,000.00	4,000,000.00	0.00	3,000,000.00	1,138,000.00	1,862,000.00	37.93
22020402	MAINTENANCE OF OFFICE FURNITURE	291,100.00	2,000,000.00	0.00	1,900,000.00	285,000.00	1,615,000.00	15.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,535,500.00	7,000,000.00	0.00	5,500,000.00	3,760,000.00	1,740,000.00	68.36
22021001	REFRESHMENT & MEALS	321,500.00	2,000,000.00	0.00	1,000,000.00	304,000.00	696,000.00	30.40
22021002	HONORARIUM & SITTING ALLOWANCE	3,214,000.00	5,000,000.00	0.00	4,500,000.00	3,456,000.00	1,044,000.00	76.80
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	2,000,000.00	0.00	1,000,000.00	65,000.00	935,000.00	6.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	2,000,000.00	0.00	1,000,000.00	65,000.00	935,000.00	6.50
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	100,000.00	2,000,000.00	0.00	1,000,000.00	65,000.00	935,000.00	6.50

NOTE 48



NOTE 48								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION							
2	EXPENDITURES	16,882,919.76	53,317,994.48	0.00	53,317,994.48	40,929,523.62	12,388,470.86	76.76
21	PERSONNEL COST	4,882,919.76	31,817,994.48	0.00	31,817,994.48	28,929,523.62	2,888,470.86	90.92
2101	SALARY	4,882,919.76	31,817,994.48	0.00	31,817,994.48	28,929,523.62	2,888,470.86	90.92
210101	SALARIES AND WAGES	4,882,919.76	31,817,994.48	0.00	31,817,994.48	28,929,523.62	2,888,470.86	90.92
21010101	SALARY	4,882,919.76	4,882,919.76	0.00	4,882,919.76	4,511,058.06	371,861.70	92.38
21010103	CONSOLIDATED REVENUE FUND CHARGES	0.00	26,935,074.72	0.00	26,935,074.72	24,418,465.56	2,516,609.16	90.66
22	OTHER RECURRENT COSTS	12,000,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00	55.81
2202	OVERHEAD COST	12,000,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00	55.81
220201	TRAVELLING & TRANSPORT- GENERAL	1,900,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,900,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,480,200.00	1,500,000.00	0.00	1,500,000.00	1,370,000.00	130,000.00	91.33
22020201	ELECTRICITY CHARGES	1,480,200.00	1,500,000.00	0.00	1,500,000.00	1,370,000.00	130,000.00	91.33
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000.00	3,000,000.00	0.00	3,000,000.00	1,270,000.00	1,730,000.00	42.33
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	850,000.00	2,000,000.00	0.00	2,000,000.00	1,020,000.00	980,000.00	51.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	750,000.00	1,000,000.00	0.00	1,000,000.00	250,000.00	750,000.00	25.00
220204	MAINTENANCE SERVICES - GENERAL	1,955,200.00	8,500,000.00	0.00	8,500,000.00	2,970,000.00	5,530,000.00	34.94
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	555,200.00	1,500,000.00	0.00	1,500,000.00	970,000.00	530,000.00	64.67
22020402	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	2,930,000.00	3,000,000.00	0.00	3,000,000.00	1,230,000.00	1,770,000.00	41.00
22020501	LOCAL TRAINING	2,930,000.00	3,000,000.00	0.00	3,000,000.00	1,230,000.00	1,770,000.00	41.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,134,600.00	3,500,000.00	0.00	3,500,000.00	3,160,000.00	340,000.00	90.29
22021001	REFRESHMENT & MEALS	1,374,600.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	760,000.00	1,500,000.00	0.00	1,500,000.00	1,160,000.00	340,000.00	77.33

NOTE 49



NOTE 49		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT		BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		YEAR ACTUAL	VARIANCE	PERFORMANCE
		2022						IN
		N	N	N	N	N	N	%
014900200100	LOCAL GOVT. STAFF PENSION BOARD							
2	EXPENDITURES	3,940,299.44	4,327,949.44	0.00	4,327,949.44	3,573,383.24	754,566.20	82.57
21	PERSONNEL COST	2,240,299.44	2,277,949.44	0.00	2,277,949.44	1,873,383.24	404,566.20	82.24
2101	SALARY	2,240,299.44	2,277,949.44	0.00	2,277,949.44	1,873,383.24	404,566.20	82.24
210101	SALARIES AND WAGES	2,240,299.44	2,277,949.44	0.00	2,277,949.44	1,873,383.24	404,566.20	82.24
21010101	SALARY	2,240,299.44	2,277,949.44	0.00	2,277,949.44	1,873,383.24	404,566.20	82.24
22	OTHER RECURRENT COSTS	1,700,000.00	2,050,000.00	0.00	2,050,000.00	1,700,000.00	350,000.00	82.93
2202	OVERHEAD COST	1,650,000.00	2,000,000.00	0.00	2,000,000.00	1,650,000.00	350,000.00	82.50
220201	TRAVELLING & TRANSPORT- GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000.00	400,000.00	0.00	400,000.00	50,000.00	350,000.00	12.50
22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	350,000.00	0.00	350,000.00	0.00	350,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00

NOTE 50



NOTE 50

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
021500100100	MINISTRY OF AGRICULTURE							
2	EXPENDITURES	216,009,109.55	366,866,651.60	0.00	366,866,651.60	206,837,603.60	160,029,048.00	56.38
21	PERSONNEL COST	206,419,109.55	202,416,651.60	0.00	202,416,651.60	197,177,603.60	5,239,048.00	97.41
2101	SALARY	206,419,109.55	202,416,651.60	0.00	202,416,651.60	197,177,603.60	5,239,048.00	97.41
210101	SALARIES AND WAGES	206,419,109.55	202,416,651.60	0.00	202,416,651.60	197,177,603.60	5,239,048.00	97.41
21010101	SALARY	206,419,109.55	202,416,651.60	0.00	202,416,651.60	197,177,603.60	5,239,048.00	97.41
22	OTHER RECURRENT COSTS	9,590,000.00	164,450,000.00	0.00	164,450,000.00	9,660,000.00	154,790,000.00	5.87
2202	OVERHEAD COST	9,590,000.00	24,450,000.00	0.00	24,450,000.00	9,660,000.00	14,790,000.00	39.51
220201	TRAVELLING & TRANSPORT- GENERAL	1,900,000.00	2,000,000.00	0.00	2,000,000.00	1,989,700.00	10,300.00	99.49
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,900,000.00	2,000,000.00	0.00	2,000,000.00	1,989,700.00	10,300.00	99.49
220202	UTILITIES - GENERAL	230,000.00	250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
22020201	ELECTRICITY CHARGES	230,000.00	250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
220203	MATERIALS & SUPPLIES - GENERAL	1,713,900.00	2,000,000.00	0.00	2,000,000.00	1,530,000.00	470,000.00	76.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,713,900.00	2,000,000.00	0.00	2,000,000.00	1,530,000.00	470,000.00	76.50
220204	MAINTENANCE SERVICES - GENERAL	4,040,500.00	11,000,000.00	0.00	11,000,000.00	4,495,800.00	6,504,200.00	40.87
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,598,750.00	3,000,000.00	0.00	3,000,000.00	1,884,700.00	1,115,300.00	62.82
22020402	MAINTENANCE OF OFFICE FURNITURE	1,381,750.00	3,000,000.00	0.00	3,000,000.00	1,054,500.00	1,945,500.00	35.15
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	1,060,000.00	5,000,000.00	0.00	5,000,000.00	1,556,600.00	3,443,400.00	31.13
220205	TRAINING - GENERAL	925,600.00	5,000,000.00	0.00	5,000,000.00	542,400.00	4,457,600.00	10.85
22020501	LOCAL TRAINING	925,600.00	5,000,000.00	0.00	5,000,000.00	542,400.00	4,457,600.00	10.85
220210	MISCELLANEOUS EXPENSES GENERAL	780,000.00	4,200,000.00	0.00	4,200,000.00	882,100.00	3,317,900.00	21.00
22021002	HONORARIUM & SITTING ALLOWANCE	159,500.00	2,000,000.00	0.00	2,000,000.00	683,800.00	1,316,200.00	34.19
22021007	WELFARE PACKAGES	620,500.00	2,000,000.00	0.00	2,000,000.00	198,300.00	1,801,700.00	9.92
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	140,000,000.00	0.00	140,000,000.00	0.00	140,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	140,000,000.00	0.00	140,000,000.00	0.00	140,000,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	140,000,000.00	0.00	140,000,000.00	0.00	140,000,000.00	0.00

NOTE 51



NOTE 51								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
021510200100	KEBBI AGRICULTURAL AND RURAL DEVELOPMENT AGENCY (KARDA)	N	N	N	N	N	N	%
2	EXPENDITURES	369,684,551.01	336,309,478.44	0.00	336,309,478.44	332,312,727.65	3,996,750.79	98.81
21	PERSONNEL COST	364,900,551.01	327,909,478.44	0.00	327,909,478.44	327,512,727.65	396,750.79	99.88
2101	SALARY	364,900,551.01	327,909,478.44	0.00	327,909,478.44	327,512,727.65	396,750.79	99.88
210101	SALARIES AND WAGES	364,900,551.01	327,909,478.44	0.00	327,909,478.44	327,512,727.65	396,750.79	99.88
21010101	SALARY	364,900,551.01	327,909,478.44	0.00	327,909,478.44	327,512,727.65	396,750.79	99.88
22	OTHER RECURRENT COSTS	4,784,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00	57.14
2202	OVERHEAD COST	4,784,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00	57.14
220201	TRAVELLING & TRANSPORT- GENERAL	1,004,000.00	2,000,000.00	0.00	2,000,000.00	1,020,000.00	980,000.00	51.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,004,000.00	2,000,000.00	0.00	2,000,000.00	1,020,000.00	980,000.00	51.00
220202	UTILITIES - GENERAL	600,000.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
22020201	ELECTRICITY CHARGES	600,000.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
220203	MATERIALS & SUPPLIES - GENERAL	480,000.00	1,000,000.00	0.00	1,000,000.00	480,000.00	520,000.00	48.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	1,000,000.00	0.00	1,000,000.00	480,000.00	520,000.00	48.00
220204	MAINTENANCE SERVICES - GENERAL	1,440,000.00	2,000,000.00	0.00	2,000,000.00	1,440,000.00	560,000.00	72.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	660,000.00	1,000,000.00	0.00	1,000,000.00	660,000.00	340,000.00	66.00
22020402	MAINTENANCE OF OFFICE FURNITURE	780,000.00	1,000,000.00	0.00	1,000,000.00	780,000.00	220,000.00	78.00
220205	TRAINING - GENERAL	660,000.00	1,200,000.00	0.00	1,200,000.00	660,000.00	540,000.00	55.00
22020501	LOCAL TRAINING	660,000.00	1,200,000.00	0.00	1,200,000.00	660,000.00	540,000.00	55.00
220210	MISCELLANEOUS EXPENSES GENERAL	600,000.00	1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00
22021001	REFRESHMENT & MEALS	600,000.00	1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00

NOTE 52



NOTE 52								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
021510300100	RURAL ACCESS MOBILITY PROJECT (RAMP)							
2	EXPENDITURES		3,280,000.00	0.00	3,280,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS		3,280,000.00	0.00	3,280,000.00	0.00	0.00	0.00
2202	OVERHEAD COST		3,180,000.00	0.00	3,180,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL		500,000.00	0.00	500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		400,000.00	0.00	400,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		400,000.00	0.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL		1,800,000.00	0.00	1,800,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL		55,000.00	0.00	55,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING		55,000.00	0.00	55,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		425,000.00	0.00	425,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS		370,000.00	0.00	370,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE		55,000.00	0.00	55,000.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	0.00	0.00	0.00

NOTE 53



NOTE 53		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
021510900100	FORESTRY II PROJECT							
2	EXPENDITURES	15,954,196.75	16,133,645.08	0.00	16,133,645.08	15,438,456.21	695,188.87	95.69
21	PERSONNEL COST	13,554,196.75	13,393,645.08	0.00	13,393,645.08	13,038,456.21	355,188.87	97.35
2101	SALARY	13,554,196.75	13,393,645.08	0.00	13,393,645.08	13,038,456.21	355,188.87	97.35
210101	SALARIES AND WAGES	13,554,196.75	13,393,645.08	0.00	13,393,645.08	13,038,456.21	355,188.87	97.35
21010101	SALARY	13,554,196.75	13,393,645.08	0.00	13,393,645.08	13,038,456.21	355,188.87	97.35
22	OTHER RECURRENT COSTS	2,400,000.00	2,740,000.00	0.00	2,740,000.00	2,400,000.00	340,000.00	87.59
2202	OVERHEAD COST	2,330,000.00	2,640,000.00	0.00	2,640,000.00	2,330,000.00	310,000.00	88.26
220201	TRAVELLING & TRANSPORT- GENERAL	470,000.00	500,000.00	0.00	500,000.00	470,000.00	30,000.00	94.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	470,000.00	500,000.00	0.00	500,000.00	470,000.00	30,000.00	94.00
220202	UTILITIES - GENERAL	170,000.00	200,000.00	0.00	200,000.00	170,000.00	30,000.00	85.00
22020201	ELECTRICITY CHARGES	170,000.00	200,000.00	0.00	200,000.00	170,000.00	30,000.00	85.00
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	540,000.00	640,000.00	0.00	640,000.00	540,000.00	100,000.00	84.38
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	180,000.00	0.00	180,000.00	150,000.00	30,000.00	83.33
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	140,000.00	160,000.00	0.00	160,000.00	140,000.00	20,000.00	87.50
22020406	OTHER MAINTENANCE SERVICES	130,000.00	150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
220205	TRAINING - GENERAL	130,000.00	150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
22020501	LOCAL TRAINING	130,000.00	150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
220206	OTHER SERVICES - GENERAL	200,000.00	250,000.00	0.00	250,000.00	200,000.00	50,000.00	80.00
22020601	SECURITY SERVICES	80,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
22020605	CLEANING & FUMIGATION SERVICES	120,000.00	150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000.00	100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
22020707	AGRICULTURAL CONSULTING	70,000.00	100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
220210	MISCELLANEOUS EXPENSES GENERAL	570,000.00	600,000.00	0.00	600,000.00	570,000.00	30,000.00	95.00
22021001	REFRESHMENT & MEALS	190,000.00	200,000.00	0.00	200,000.00	190,000.00	10,000.00	95.00
22021002	HONORARIUM & SITTING ALLOWANCE	380,000.00	400,000.00	0.00	400,000.00	380,000.00	20,000.00	95.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	70,000.00	100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	70,000.00	100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	70,000.00	100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00

NOTE 54



NOTE 54								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
021511000100	KEBBI AGRICULTURAL SUPPLY COMPANY (KASCOM)							
2	EXPENDITURES	8,700,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00	31.77
22	OTHER RECURRENT COSTS	8,700,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00	31.77
2202	OVERHEAD COST	8,500,000.00	9,400,000.00	0.00	9,400,000.00	3,050,000.00	6,350,000.00	32.45
220201	TRAVELLING & TRANSPORT- GENERAL	1,500,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,750,000.00	1,750,000.00	0.00	1,750,000.00	600,000.00	1,150,000.00	34.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	0.00	1,750,000.00	600,000.00	1,150,000.00	34.29
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	2,400,000.00	0.00	2,400,000.00	750,000.00	1,650,000.00	31.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	0.00	1,400,000.00	400,000.00	1,000,000.00	28.57
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	1,000,000.00	0.00	1,000,000.00	350,000.00	650,000.00	35.00
220206	OTHER SERVICES - GENERAL	750,000.00	750,000.00	0.00	750,000.00	500,000.00	250,000.00	66.67
22020603	RESIDENTIAL RENT	750,000.00	750,000.00	0.00	750,000.00	500,000.00	250,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22021001	REFRESHMENT & MEALS	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	300,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

NOTE 55



NOTE 55								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
026200100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY & FISHERIES							
2	EXPENDITURES	674,249,446.38	819,548,768.00	0.00	819,548,768.00	746,078,662.00	73,470,106.00	91.04
21	PERSONNEL COST	663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00	99.44
2101	SALARY	663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00	99.44
210101	SALARIES AND WAGES	663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00	99.44
21010101	SALARY	663,579,446.38	739,548,768.00	0.00	739,548,768.00	735,388,662.00	4,160,106.00	99.44
22	OTHER RECURRENT COSTS	10,670,000.00	80,000,000.00	0.00	80,000,000.00	10,690,000.00	69,310,000.00	13.36
2202	OVERHEAD COST	10,110,000.00	78,500,000.00	0.00	78,500,000.00	10,590,000.00	67,910,000.00	13.49
220201	TRAVELLING & TRANSPORT- GENERAL	900,000.00	2,500,000.00	0.00	2,500,000.00	2,210,000.00	290,000.00	88.40
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	900,000.00	2,500,000.00	0.00	2,500,000.00	2,210,000.00	290,000.00	88.40
220202	UTILITIES - GENERAL	910,000.00	1,500,000.00	0.00	1,500,000.00	650,000.00	850,000.00	43.33
22020201	ELECTRICITY CHARGES	910,000.00	1,500,000.00	0.00	1,500,000.00	650,000.00	850,000.00	43.33
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	1,100,000.00	0.00	1,100,000.00	650,000.00	450,000.00	59.09
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	600,000.00	1,100,000.00	0.00	1,100,000.00	650,000.00	450,000.00	59.09
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	4,800,000.00	0.00	4,800,000.00	2,860,000.00	1,940,000.00	59.58
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,020,000.00	2,500,000.00	0.00	2,500,000.00	1,020,000.00	1,480,000.00	40.80
22020402	MAINTENANCE OF OFFICE FURNITURE	610,000.00	1,000,000.00	0.00	1,000,000.00	640,000.00	360,000.00	64.00
22020406	OTHER MAINTENANCE SERVICES	870,000.00	1,300,000.00	0.00	1,300,000.00	1,200,000.00	100,000.00	92.31
220205	TRAINING - GENERAL	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
22020707	AGRICULTURAL CONSULTING	250,000.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,950,000.00	64,500,000.00	0.00	64,500,000.00	4,220,000.00	60,280,000.00	6.54
22021001	REFRESHMENT & MEALS	3,750,000.00	7,200,000.00	0.00	7,200,000.00	4,220,000.00	2,980,000.00	58.61
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE	0.00	56,000,000.00	0.00	56,000,000.00	0.00	56,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	560,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00	1,400,000.00	6.67
220401	LOCAL GRANTS AND CONTRIBUTIONS	560,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00	1,400,000.00	6.67
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	560,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00	1,400,000.00	6.67

NOTE 56



MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
MINISTRY OF FINANCE	N	N	N	N	N	N	%
EXPENDITURE	13,519,337,566.33	6,501,114,280.08	119,909,575.42	6,639,023,855.50	6,440,760,720.04	198,263,135.46	97.01
PERSONNEL COST	13,120,311,766.18	5,604,283,588.08	101,909,575.42	5,724,193,163.50	5,708,647,108.98	15,546,054.52	99.73
SALARY	554,456,715.54	604,283,588.08	0.00	622,283,588.08	622,065,000.00	218,588.08	99.96
SALARIES AND WAGES	554,456,715.54	604,283,588.08	0.00	622,283,588.08	622,065,000.00	218,588.08	99.96
SALARY	540,563,550.48	536,065,612.08	0.00	554,065,612.08	554,065,000.00	612.08	100.00
CONSOLIDATED REVENUE FUND CHARGE SALARIES	13,893,165.06	68,217,976.00	0.00	68,217,976.00	68,000,000.00	217,976.00	99.68
SOCIAL BENEFITS	12,565,855,050.64	5,000,000,000.00	101,909,575.42	5,101,909,575.42	5,086,582,108.98	15,327,466.44	99.70
SOCIAL BENEFITS	12,565,855,050.64	5,000,000,000.00	101,909,575.42	5,101,909,575.42	5,086,582,108.98	15,327,466.44	99.70
GRATUITY	8,000,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
PENSION	4,565,855,050.64	5,000,000,000.00	101,909,575.42	5,101,909,575.42	5,086,582,108.98	15,327,466.44	99.70
OTHER RECURRENT COSTS	399,025,800.15	896,830,692.00	18,000,000.00	914,830,692.00	732,113,611.06	182,717,080.94	80.03
OVERHEAD COST	399,025,800.15	846,830,692.00	18,000,000.00	864,830,692.00	720,113,611.06	144,717,080.94	83.27
TRAVEL AND TRANSPORT- GENERAL	7,420,000.00	18,080,000.00	0.00	18,080,000.00	5,000,000.00	13,080,000.00	27.65
LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	10,000,000.00	0.00	10,000,000.00	5,000,000.00	5,000,000.00	50.00
LOCAL TRAVEL & TRANSPORT: OTHERS	1,420,000.00	8,080,000.00	0.00	8,080,000.00	0.00	8,080,000.00	0.00
UTILITIES - GENERAL	380,931,800.15	604,000,000.00	0.00	604,000,000.00	574,391,611.06	29,608,388.94	95.10
ELECTRICITY CHARGES	380,931,800.15	600,000,000.00	0.00	600,000,000.00	574,391,611.06	25,608,388.94	95.73
TELEPHONE CHARGES	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00
MATERIAL & SUPPLIES - GENERAL	3,994,000.00	58,000,000.00	18,000,000.00	76,000,000.00	63,910,000.00	12,090,000.00	84.09
OFFICE STATIONERIES/COMPUTER CONSUMABLES	3,994,000.00	4,000,000.00	0.00	4,000,000.00	2,910,000.00	1,090,000.00	72.75
PRINTING OF NON SECURITY DOCUMENTS	0.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
PRINTING OF SECURITY DOCUMENTS	0.00	50,000,000.00	18,000,000.00	68,000,000.00	61,000,000.00	7,000,000.00	89.71
MAINTENANCE SERVICE - GENERAL	6,680,000.00	21,000,000.00	0.00	21,000,000.00	18,990,000.00	2,010,000.00	90.43
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,585,000.00	5,000,000.00	0.00	5,000,000.00	4,990,000.00	10,000.00	99.80
MAINTENANCE OF OFFICE FURNITURE	3,095,000.00	5,000,000.00	0.00	5,000,000.00	4,000,000.00	1,000,000.00	80.00
OTHER MAINTENANCE SERVICE	0.00	11,000,000.00	0.00	11,000,000.00	10,000,000.00	1,000,000.00	90.91
TRAINING - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
LOCAL TRAINING	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
OTHER SERVICES - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	1,200,000.00	8,800,000.00	12.00
RESIDENTIAL RENT	0.00	10,000,000.00	0.00	10,000,000.00	1,200,000.00	8,800,000.00	12.00
CONSULTING & PROFESSIONAL SERVICE - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
FINANCIAL CONSULTING	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
MISCELLANEOUS EXPENSES GENERAL	0.00	120,750,692.00	0.00	120,750,692.00	56,622,000.00	64,128,692.00	46.89
REFRESHMENT & MEALS	0.00	70,750,692.00	0.00	70,750,692.00	44,122,000.00	26,628,692.00	62.36
WELFARE PACKAGES	0.00	50,000,000.00	0.00	50,000,000.00	12,500,000.00	37,500,000.00	25.00
GRANTS AND CONTRIBUTIONS GENERAL	0.00	50,000,000.00	0.00	50,000,000.00	12,000,000.00	38,000,000.00	24.00
LOCAL GRANTS AND CONTRIBUTIONS	0.00	50,000,000.00	0.00	50,000,000.00	12,000,000.00	38,000,000.00	24.00
GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	50,000,000.00	0.00	50,000,000.00	12,000,000.00	38,000,000.00	24.00

NOTE 57



NOTE 57								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
022000100200	DEBT MANAGEMENT OFFICE							
2	EXPENDITURE	0.00	16,618,337,731.43	2,801,909,575.42	8,106,428,156.01	7,258,421,672.53	848,006,483.48	89.54
21	PERSONNEL COST	0.00	5,229,489,871.88	2,801,909,575.42	5,127,580,296.46	4,342,939,088.63	784,641,207.83	84.70
2103	SOCIAL BENEFITS	0.00	5,229,489,871.88	2,801,909,575.42	5,127,580,296.46	4,342,939,088.63	784,641,207.83	84.70
210301	SOCIAL BENEFITS	0.00	5,229,489,871.88	2,801,909,575.42	5,127,580,296.46	4,342,939,088.63	784,641,207.83	84.70
21030101	GRATUITY	0.00	1,600,000,000.00	1,350,000,000.00	2,950,000,000.00	2,315,358,792.17	634,641,207.83	78.49
21030104	CLEARANCE OF GRATUITY ARREARS	0.00	3,629,489,871.88	1,451,909,575.42	2,177,580,296.46	2,027,580,296.46	150,000,000.00	93.11
22	OTHER RECURRENT COSTS	0.00	11,388,847,859.55	0.00	2,978,847,859.55	2,915,482,583.90	63,365,275.65	97.87
2202	OVERHEAD COST	0.00	41,220,000.00	0.00	131,220,000.00	122,870,000.00	8,350,000.00	93.64
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	9,700,000.00	0.00	9,700,000.00	7,700,000.00	2,000,000.00	79.38
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	9,700,000.00	0.00	9,700,000.00	7,700,000.00	2,000,000.00	79.38
220202	UTILITIES - GENERAL	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	6,000,000.00	0.00	6,000,000.00	3,500,000.00	2,500,000.00	58.33
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	2,000,000.00	0.00	2,000,000.00	1,500,000.00	500,000.00	75.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	4,000,000.00	0.00	4,000,000.00	2,000,000.00	2,000,000.00	50.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	1,800,000.00	0.00	1,800,000.00	1,450,000.00	350,000.00	80.56
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	600,000.00	0.00	600,000.00	500,000.00	100,000.00	83.33
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	700,000.00	0.00	700,000.00	600,000.00	100,000.00	85.71
22020406	OTHER MAINTENANCE SERVICE	0.00	500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
220205	TRAINING - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	2,000,000.00	3,000,000.00	40.00
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00	2,000,000.00	3,000,000.00	40.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	0.00	15,000,000.00	0.00	105,000,000.00	105,000,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	0.00	15,000,000.00	0.00	105,000,000.00	105,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,600,000.00	0.00	3,600,000.00	3,100,000.00	500,000.00	86.11
22021001	REFRESHMENT & MEALS	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22021033	OTHER MISC EXPENDITURE	0.00	3,000,000.00	0.00	3,000,000.00	2,500,000.00	500,000.00	83.33
2206	PUBLIC DEBT CHARGES	0.00	11,347,627,859.55	0.00	2,847,627,859.55	2,792,612,583.90	55,015,275.65	98.07
220601	FOREIGN INTEREST / DISCOUNT	0.00	89,526,994.18	0.00	89,526,994.18	79,045,546.00	10,481,448.18	88.29
22060102	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWINGS	0.00	89,526,994.18	0.00	89,526,994.18	79,045,546.00	10,481,448.18	88.29
220602	DOMESTIC INTEREST / DISCOUNT	0.00	4,530,604,824.71	0.00	1,930,604,824.71	1,906,033,669.24	24,571,155.47	98.73
22060202	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS	0.00	4,530,604,824.71	0.00	1,930,604,824.71	1,906,033,669.24	24,571,155.47	98.73
220603	FOREIGN PRINCIPAL	0.00	552,018,507.76	0.00	552,018,507.76	543,401,706.66	8,616,801.10	98.44
22060302	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	0.00	552,018,507.76	0.00	552,018,507.76	543,401,706.66	8,616,801.10	98.44
220604	DOMESTIC PRINCIPAL	0.00	6,175,477,532.90	0.00	275,477,532.90	264,131,662.00	11,345,870.90	95.88
22060401	DOMESTIC PRINCIPAL - TREASURY BILL	0.00	5,000,000,000.00	0.00	0.00	0.00	0.00	0.00
22060402	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	0.00	1,175,477,532.90	0.00	275,477,532.90	264,131,662.00	11,345,870.90	95.88

NOTE 58



NOTE 58								
CODE	MINISTRY / DEPARTMENT	PREVIUOS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE
022000600100	YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION(YESSO)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRASNSPORT: OTHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTAENANCE SERVICE - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 59



NOTE 59								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
22000700100	ACCOUNTANT GENRRAL'S OFFICE							
2	EXPENDITURE	418,748,850.00	463,000,000.00	0.00	583,745,720.00	111,400,000.00	472,345,720.00	19.08
22	OTHER RECURRENT COSTS	418,748,850.00	463,000,000.00	0.00	583,745,720.00	111,400,000.00	472,345,720.00	19.08
2202	OVERHEAD COST	418,748,850.00	463,000,000.00	0.00	583,745,720.00	111,400,000.00	472,345,720.00	19.08
220201	TRAVEL AND TRANSPORT- GENERAL	6,000,000.00	8,000,000.00	0.00	8,000,000.00	7,500,000.00	500,000.00	93.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	8,000,000.00	0.00	8,000,000.00	7,500,000.00	500,000.00	93.75
220203	MATERIAL & SUPPLIES - GENERAL	14,980,000.00	15,000,000.00	0.00	15,000,000.00	14,000,000.00	1,000,000.00	93.33
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	14,980,000.00	15,000,000.00	0.00	15,000,000.00	14,000,000.00	1,000,000.00	93.33
220204	MAINTENANCE SERVICE - GENERAL	3,260,000.00	6,000,000.00	0.00	6,000,000.00	5,700,000.00	300,000.00	95.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,844,000.00	3,000,000.00	0.00	3,000,000.00	2,700,000.00	300,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,416,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	33,252,000.00	43,000,000.00	0.00	43,000,000.00	43,000,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	33,252,000.00	43,000,000.00	0.00	43,000,000.00	43,000,000.00	0.00	100.00
220209	FINANCIAL SERVICE - GENERAL	6,840,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020901	BANK CHARGES(OTHER THAN INTEREST)	6,840,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	354,416,850.00	368,000,000.00	0.00	488,745,720.00	18,200,000.00	470,545,720.00	3.72
22021002	HONORARIUM & SITTING ALLOWANCE	466,850.00	10,000,000.00	0.00	10,000,000.00	9,000,000.00	1,000,000.00	90.00
22021006	POSTAGES & COURIER SERVICES	3,500,000.00	7,000,000.00	0.00	7,000,000.00	5,000,000.00	2,000,000.00	71.43
22021007	WELFARE PACKEGES	350,000,000.00	350,000,000.00	0.00	470,745,720.00	3,200,000.00	467,545,720.00	0.68
22021024	COMMITTEE & COMMISION EXPENCES	450,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00

NOTE 60



NOTE 60								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
022000700200	KEBBI STATE PROJECT FINANCE MANAGEMENT UNIT(PFMU)							
2	EXPENDITURE	8,586,198.00	8,632,832.28	0.00	8,632,832.28	8,586,198.00	46,634.28	99.46
21	PERSONNEL COST	4,386,198.00	4,432,832.28	0.00	4,432,832.28	4,386,198.00	46,634.28	98.95
2101	SALARY	4,386,198.00	4,432,832.28	0.00	4,432,832.28	4,386,198.00	46,634.28	98.95
210101	SALARIES AND WAGES	4,386,198.00	4,432,832.28	0.00	4,432,832.28	4,386,198.00	46,634.28	98.95
21010101	SALARY	4,386,198.00	4,432,832.28	0.00	4,432,832.28	4,386,198.00	46,634.28	98.95
22	OTHER RECURRENT COSTS	4,200,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	100.00
2202	OVERHEAD COST	4,050,000.00	4,050,000.00	0.00	4,050,000.00	4,050,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	970,000.00	970,000.00	0.00	970,000.00	970,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	970,000.00	970,000.00	0.00	970,000.00	970,000.00	0.00	100.00
220202	UTILITIES - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220203	MATERIAL & SOPPLIES - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	720,000.00	720,000.00	0.00	720,000.00	720,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	440,000.00	440,000.00	0.00	440,000.00	440,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	440,000.00	440,000.00	0.00	440,000.00	440,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	520,000.00	520,000.00	0.00	520,000.00	520,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	70,000.00	450,000.00	0.00	70,000.00	70,000.00	0.00	100.00
22021007	WELFARE PACKAGES	450,000.00	70,000.00	0.00	450,000.00	450,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES/NGO's	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00

NOTE 61



NOTE 61								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
022000800000	BOARD OF INTERNAL REVENUE	N	N	N	N	N	N	%
2	EXPENDITURE	236,137,708.83	300,242,283.40	0.00	320,242,283.40	300,639,666.66	19,602,616.74	93.88
21	PERSONNEL COST	69,689,801.06	70,742,283.40	0.00	70,742,283.40	70,553,924.93	188,358.47	99.73
2101	SALARY	69,689,801.06	70,742,283.40	0.00	70,742,283.40	70,553,924.93	188,358.47	99.73
210101	SALARIES AND WAGES	69,689,801.06	70,742,283.40	0.00	70,742,283.40	70,553,924.93	188,358.47	99.73
21010101	SALARY	69,689,801.06	70,742,283.40	0.00	70,742,283.40	70,553,924.93	188,358.47	99.73
22	OTHER RECURRENT COSTS	166,447,907.77	229,500,000.00	0.00	249,500,000.00	230,085,741.73	19,414,258.27	92.22
2202	OVERHEAD COST	166,277,907.77	219,300,000.00	0.00	249,300,000.00	230,005,741.73	19,294,258.27	92.26
220201	TRAVEL AND TRANSPORT- GENERAL	1,008,000.00	2,000,000.00	0.00	2,000,000.00	1,221,000.00	779,000.00	61.05
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,008,000.00	2,000,000.00	0.00	2,000,000.00	1,221,000.00	779,000.00	61.05
220202	UTILITIES - GENERAL	600,000.00	500,000.00	0.00	700,000.00	600,000.00	100,000.00	85.71
22020201	ELECTRICITY CHARGES	600,000.00	500,000.00	0.00	700,000.00	600,000.00	100,000.00	85.71
220203	MATERIAL & SUPPLIES - GENERAL	487,400.00	45,200,000.00	0.00	5,200,000.00	511,550.00	4,688,450.00	9.84
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	337,400.00	200,000.00	0.00	200,000.00	184,550.00	15,450.00	92.28
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	45,000,000.00	0.00	5,000,000.00	327,000.00	4,673,000.00	6.54
220204	MAINTENANCE SERVICE - GENERAL	3,596,049.06	5,800,000.00	0.00	5,800,000.00	3,395,874.76	2,404,125.24	58.55
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,011,049.06	5,500,000.00	0.00	5,500,000.00	3,327,274.76	2,172,725.24	60.50
22020402	MAINTENANCE OF OFFICE FURNITURE	585,000.00	300,000.00	0.00	300,000.00	68,600.00	231,400.00	22.87
220205	TRAINING - GENERAL	179,820.00	2,000,000.00	0.00	2,000,000.00	332,500.00	1,667,500.00	16.63
22020501	LOCAL TRAINING	179,820.00	2,000,000.00	0.00	2,000,000.00	332,500.00	1,667,500.00	16.63
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	0.00	500,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	500,000.00	0.00	300,000.00	0.00	300,000.00	0.00
2202009	FINANCIAL CHARGES - GENERAL	76,110.94	500,000.00	0.00	500,000.00	418,610.24	81,389.76	83.72
22020902	INSURANCE PREMIUM	76,110.94	500,000.00	0.00	500,000.00	418,610.24	81,389.76	83.72
220210	MISCELLANEOUS EXPENSES GENERAL	160,330,527.77	162,800,000.00	0.00	232,800,000.00	223,526,206.73	9,273,793.27	96.02
22021001	REFRESHMENT & MEALS	499,460.00	500,000.00	0.00	500,000.00	195,000.00	305,000.00	39.00
22021003	PUBLICITY & ADVERTISEMENTS	484,000.00	1,000,000.00	0.00	1,000,000.00	443,000.00	557,000.00	44.30
22021006	POSTAGES & COURIER SERVICES	59,160.00	1,300,000.00	0.00	1,300,000.00	2,465.00	1,297,535.00	0.19
22021023	FINAL ACCOUNT & BUDGET PREPARATION EXPENSES	159,287,907.77	160,000,000.00	0.00	230,000,000.00	222,885,741.73	7,114,258.27	96.91
2204	GRANTS AND CONTRIBUTIONS GENERAL	170,000.00	10,200,000.00	0.00	200,000.00	80,000.00	120,000.00	40.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	170,000.00	10,200,000.00	0.00	200,000.00	80,000.00	120,000.00	40.00
22040106	GRANTS TO GOVERNMENT OWNED COMPANIES - CAPITAL	170,000.00	10,000,000.00	0.00	200,000.00	80,000.00	120,000.00	40.00
22040109	GRANTS TO COMMUNITIES / NGOs	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00

NOTE 62



NOTE 62								
CODE	MINISTRY / DEPARTMENT	PREVIUOS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VIRIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
	MICRO FINANCE BANK							
2	EXPENDITURE	0.00	8,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	8,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00	0.00
2202	OVERHEAD COST	0.00	8,200,000.00	0.00	8,200,000.00	0.00	8,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRASNSPORT: OTHERS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220204	MAINTAENANCE SERVICE - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020701	FINANCIAL CONSULT	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANVE	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

NOTE 63



NOTE 63								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
022200100100	MINISTRY OF COMMERCE AND INDUSTRY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	82,102,527.32	362,481,795.20	0.00	362,481,795.20	75,990,889.39	286,490,905.81	20.96
21	PERSONNEL COST	75,007,527.32	70,481,795.20	0.00	70,481,795.20	68,143,889.39	2,337,905.81	96.68
2101	SALARY	75,007,527.32	70,481,795.20	0.00	70,481,795.20	68,143,889.39	2,337,905.81	96.68
210101	SALARIES AND WAGES	75,007,527.32	70,481,795.20	0.00	70,481,795.20	68,143,889.39	2,337,905.81	96.68
21010101	SALARY	75,007,527.32	70,481,795.20	0.00	70,481,795.20	68,143,889.39	2,337,905.81	96.68
22	OTHER RECURRENT COSTS	7,095,000.00	292,000,000.00	0.00	292,000,000.00	7,847,000.00	284,153,000.00	2.69
2202	OVERHEAD COST	7,095,000.00	288,500,000.00	0.00	288,500,000.00	7,847,000.00	280,653,000.00	2.72
220201	TRAVEL AND TRANSPORT- GENERAL	845,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	845,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	1,000,000.00	2,000,000.00	0.00	2,000,000.00	1,950,000.00	50,000.00	97.50
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00	0.00	2,000,000.00	1,950,000.00	50,000.00	97.50
220204	MAINTENANCE SERVICE - GENERAL	4,325,000.00	8,000,000.00	0.00	8,000,000.00	4,772,000.00	3,228,000.00	59.65
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,475,000.00	4,000,000.00	0.00	4,000,000.00	2,300,000.00	1,700,000.00	57.50
22020402	MAINTENANCE OF OFFICE FURNITURE	2,380,000.00	3,000,000.00	0.00	3,000,000.00	2,125,000.00	875,000.00	70.83
22020406	OTHER MAINTENANCE SERVICE	470,000.00	1,000,000.00	0.00	1,000,000.00	347,000.00	653,000.00	34.70
220205	TRAINING - GENERAL	460,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	460,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	465,000.00	272,500,000.00	0.00	272,500,000.00	1,125,000.00	271,375,000.00	0.41
22021001	REFRESHMENT & MEALS	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021001	HONORARIUM & SITTING ALLOWANCE	465,000.00	2,000,000.00	0.00	2,000,000.00	1,125,000.00	875,000.00	56.25
22021030	TRADE FAIR EXPENSES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22040105	GRANT TO GOVERNMENT OWNED COMPANIES CURRENT	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGO's	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

NOTE 64



NOTE 64								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
22205200100	TOURISMS BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	34,792,775.36	30,242,671.16	0.00	42,242,671.16	38,823,765.60	3,418,905.56	91.91
21	PERSONNEL COST	25,658,085.36	28,392,671.16	0.00	31,992,671.16	30,462,975.60	1,529,695.56	95.22
2101	SALARY	25,658,085.36	28,392,671.16	0.00	31,992,671.16	30,462,975.60	1,529,695.56	95.22
210101	SALARIES AND WAGES	25,658,085.36	28,392,671.16	0.00	31,992,671.16	30,462,975.60	1,529,695.56	95.22
21010101	SALARY	25,658,085.36	28,392,671.16	0.00	31,992,671.16	30,462,975.60	1,529,695.56	95.22
22	OTHER RECURRENT COSTS	9,134,690.00	1,850,000.00	0.00	10,250,000.00	8,360,790.00	1,889,210.00	81.57
2202	OVERHEAD COST	9,134,690.00	1,800,000.00	0.00	10,200,000.00	8,360,790.00	1,839,210.00	81.97
220201	TRAVEL AND TRANSPORT- GENERAL	2,295,000.00	300,000.00	0.00	2,300,000.00	1,822,000.00	478,000.00	79.22
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,295,000.00	300,000.00	0.00	2,300,000.00	1,822,000.00	478,000.00	79.22
220202	UTILITIES - GENERAL	2,774,000.00	400,000.00	0.00	2,900,000.00	2,895,000.00	5,000.00	99.83
22020201	ELECTRICITY CHARGES	2,774,000.00	400,000.00	0.00	2,900,000.00	2,895,000.00	5,000.00	99.83
220203	MATERIAL & SUPPLIES - GENERAL	755,600.00	300,000.00	0.00	800,000.00	510,000.00	290,000.00	63.75
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	755,600.00	300,000.00	0.00	800,000.00	510,000.00	290,000.00	63.75
220204	MAINTENANCE SERVICE - GENERAL	678,790.00	300,000.00	0.00	800,000.00	415,550.00	384,450.00	51.94
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	378,790.00	150,000.00	0.00	650,000.00	415,550.00	234,450.00	63.93
220210	MISCELLANEOUS EXPENSES GENERAL	2,631,300.00	500,000.00	0.00	3,400,000.00	2,718,240.00	681,760.00	79.95
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,591,900.00	400,000.00	0.00	3,200,000.00	2,718,240.00	481,760.00	84.95
22021024	COMMITTEE & COMMISSION EXPENSES	39,400.00	100,000.00	0.00	200,000.00	0.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGO's	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00

NOTE 65



NOTE 65								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
022205300100	BIRNIN KEBBI CENTRAL MARKET	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	43,841,441.76	51,080,669.79	0.00	51,080,669.79	43,841,441.76	7,239,228.03	85.83
21	PERSONNEL COST	39,041,441.76	39,080,669.79	0.00	39,080,669.79	39,041,441.76	39,228.03	99.90
2101	SALARY	39,041,441.76	39,080,669.79	0.00	39,080,669.79	39,041,441.76	39,228.03	99.90
210101	SALARIES AND WAGES	39,041,441.76	39,080,669.79	0.00	39,080,669.79	39,041,441.76	39,228.03	99.90
21010101	SALARY	39,041,441.76	39,080,669.79	0.00	39,080,669.79	39,041,441.76	39,228.03	99.90
22	OTHER RECURRENT COSTS	4,800,000.00	12,000,000.00	0.00	12,000,000.00	4,800,000.00	7,200,000.00	40.00
2202	OVERHEAD COST	4,800,000.00	11,950,000.00	0.00	11,950,000.00	4,800,000.00	7,150,000.00	40.17
220201	TRAVEL AND TRANSPORT- GENERAL	990,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	990,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	320,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	320,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	1,590,000.00	5,700,000.00	0.00	5,200,000.00	3,750,000.00	1,450,000.00	72.12
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	330,000.00	800,000.00	0.00	800,000.00	780,000.00	20,000.00	97.50
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANT/GENERATORS	500,000.00	1,000,000.00	0.00	1,000,000.00	990,000.00	10,000.00	99.00
22020406	OTHER MAINTENANCE SERVICES	0.00	900,000.00	0.00	900,000.00	880,000.00	20,000.00	97.78
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	160,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00	1,400,000.00	6.67
22020413	MINOR ROAD MAINTENANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000.00	4,200,000.00	0.00	4,200,000.00	0.00	4,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,200,000.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00

NOTE 66



NOTE 66								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
022800100100	MINISTRY OF DIGITAL ECONOMY							
2	EXPENDITURE	7,290,000.00	38,400,000.00	0.00	80,500,000.00	10,136,995.00	70,363,005.00	12.59
22	OTHER RECURRENT COSTS	7,290,000.00	38,400,000.00	0.00	61,400,000.00	10,136,995.00	51,263,005.00	16.51
2202	OVERHEAD COST	7,290,000.00	38,300,000.00	0.00	61,300,000.00	10,136,995.00	51,163,005.00	16.54
220201	TRAVEL AND TRANSPORT- GENERAL	2,171,100.00	3,500,000.00	0.00	8,500,000.00	1,278,500.00	7,221,500.00	15.04
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,171,100.00	3,500,000.00	0.00	8,500,000.00	1,278,500.00	7,221,500.00	15.04
220202	UTILITIES - GENERAL	190,000.00	1,000,000.00	0.00	3,500,000.00	120,000.00	3,380,000.00	3.43
22020201	ELECTRICITY CHARGES	190,000.00	1,000,000.00	0.00	3,500,000.00	120,000.00	3,380,000.00	3.43
220203	MATERIAL & SUPPLIES - GENERAL	610,900.00	700,000.00	0.00	4,700,000.00	532,000.00	4,168,000.00	11.32
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	610,900.00	700,000.00	0.00	4,700,000.00	532,000.00	4,168,000.00	11.32
220204	MAINTENANCE SERVICE - GENERAL	4,318,000.00	8,400,000.00	0.00	11,400,000.00	2,356,495.00	9,043,505.00	20.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	695,000.00	700,000.00	0.00	700,000.00	685,000.00	15,000.00	97.86
22020402	MAINTENANCE OF OFFICE FURNITURE	910,000.00	1,700,000.00	0.00	4,700,000.00	721,495.00	3,978,505.00	15.35
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	2,713,000.00	6,000,000.00	0.00	6,000,000.00	950,000.00	5,050,000.00	15.83
220207	CONSULTING AND PROFESSIONAL SERVICE - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00	3,600,000.00	16,400,000.00	18.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	20,000,000.00	0.00	20,000,000.00	3,600,000.00	16,400,000.00	18.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,700,000.00	0.00	13,200,000.00	2,250,000.00	10,950,000.00	17.05
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	3,700,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	700,000.00	0.00	3,700,000.00	250,000.00	3,450,000.00	6.76
22021007	WELFARE PACKAGES	0.00	4,000,000.00	0.00	5,800,000.00	2,000,000.00	3,800,000.00	34.48
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00

NOTE 67



NOTE 67								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023305100100	MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING							
2	EXPENDITURES	0.00	0.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE BUILDING/RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 68



NOTE 68								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023400100100	MINISTRY OF WORKS AND TRANSPORT							
2	EXPENDITURE	318,776,641.87	332,622,485.56	0.00	332,622,485.56	309,732,518.09	22,889,967.47	93.12
21	PERSONAL COST	299,691,641.87	298,022,485.56	0.00	298,022,485.56	295,872,518.09	2,149,967.47	99.28
2101	SALARY	299,691,641.87	298,022,485.56	0.00	298,022,485.56	295,872,518.09	2,149,967.47	99.28
21010101	SALARIES AND WAGES	299,691,641.87	298,022,485.56	0.00	298,022,485.56	295,872,518.09	2,149,967.47	99.28
21010101	SALARY	299,691,641.87	298,022,485.56	0.00	298,022,485.56	295,872,518.09	2,149,967.47	99.28
22	OTHER RECURRENT COSTS	19,085,000.00	34,600,000.00	0.00	34,600,000.00	13,860,000.00	20,740,000.00	40.06
2202	OVERHEAD COST	19,085,000.00	33,600,000.00	0.00	33,600,000.00	13,860,000.00	19,740,000.00	41.25
220201	TRAVEL AND TRANSPORT- GENERAL	1,900,000.00	3,500,000.00	0.00	3,500,000.00	3,000,000.00	500,000.00	85.71
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	1,900,000.00	3,500,000.00	0.00	3,500,000.00	3,000,000.00	500,000.00	85.71
220202	UTILITIES - GENERAL	2,640,000.00	2,700,000.00	0.00	2,700,000.00	1,410,000.00	1,290,000.00	52.22
22020201	ELECTRICITY CHARGES	2,640,000.00	2,700,000.00	0.00	2,700,000.00	1,410,000.00	1,290,000.00	52.22
220203	MATERIAL & SUPPLIES - GENERAL	1,570,000.00	3,000,000.00	0.00	3,000,000.00	2,100,000.00	900,000.00	70.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,570,000.00	3,000,000.00	0.00	3,000,000.00	2,100,000.00	900,000.00	70.00
220204	MAINTENANCE SERVICE - GENERAL	8,925,000.00	19,800,000.00	0.00	19,800,000.00	6,855,000.00	12,945,000.00	34.62
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,825,000.00	7,000,000.00	0.00	7,000,000.00	5,130,000.00	1,870,000.00	73.29
22020402	MAINTENANCE OF OFFICE FURNITURE	2,100,000.00	3,000,000.00	0.00	3,000,000.00	1,725,000.00	1,275,000.00	57.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	9,800,000.00	0.00	9,800,000.00	0.00	9,800,000.00	0.00
220205	TRAINING - GENERAL	3,200,000.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020501	LOCAL TRAINING	3,200,000.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	850,000.00	1,100,000.00	0.00	1,100,000.00	495,000.00	605,000.00	45.00
22021001	REFRESHMENT & MEALS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22021006	POSTAGES & COURIER SERVICE	850,000.00	1,000,000.00	0.00	1,000,000.00	495,000.00	505,000.00	49.50
2204	GRANTS AND CONTRIBUTION GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00

NOTE 69



NOTE 69								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025400100100	MINISTRY OF RURAL & COMMUNITY DEVELOPMENT							
2	EXPENDITURE	0.00	0.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
220201	TRAVEL AND TRANSPORT - GENERAL	0.00	0.00	0.00	6,200,000.00	0.00	6,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	6,200,000.00	0.00	6,200,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	0.00	0.00	3,300,000.00	0.00	3,300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	3,300,000.00	0.00	3,300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	9,700,000.00	0.00	9,700,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	3,900,000.00	0.00	3,900,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	1,800,000.00	0.00	1,800,000.00	0.00

NOTE 70



NOTE 70								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023410300100	RURAL ELECTRIFICATION BOARD (REB)							
2	EXPENDITURE	28,142,896.73	27,848,073.48	0.00	27,848,073.48	22,742,950.66	5,105,122.82	81.67
21	PERSONAL COST	25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82	85.54
2101	SALARY	25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82	85.54
21010101	SALARIES AND WAGES	25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82	85.54
21010101	SALARY	25,013,896.73	22,730,073.48	0.00	22,730,073.48	19,443,950.66	3,286,122.82	85.54
22	OTHER RECURRENT COSTS	3,129,000.00	5,118,000.00	0.00	5,118,000.00	3,299,000.00	1,819,000.00	64.46
2202	OVERHEAD COST	3,129,000.00	5,118,000.00	0.00	5,118,000.00	3,299,000.00	1,819,000.00	64.46
220201	TRAVEL AND TRANSPORT- GENERAL	958,000.00	1,000,000.00	0.00	1,000,000.00	693,000.00	307,000.00	69.30
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	958,000.00	1,000,000.00	0.00	1,000,000.00	693,000.00	307,000.00	69.30
220202	UTILITIES - GENERAL	195,000.00	200,000.00	0.00	200,000.00	192,000.00	8,000.00	96.00
22020201	ELECTRICITY CHARGES	195,000.00	200,000.00	0.00	200,000.00	192,000.00	8,000.00	96.00
220203	MATERIAL & SUPPLIES - GENERAL	380,000.00	400,000.00	0.00	400,000.00	306,000.00	94,000.00	76.50
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	380,000.00	400,000.00	0.00	400,000.00	306,000.00	94,000.00	76.50
220204	MAINTENANCE SERVICE - GENERAL	950,000.00	2,018,000.00	0.00	2,018,000.00	1,457,000.00	561,000.00	72.20
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	473,000.00	1,000,000.00	0.00	1,000,000.00	714,000.00	286,000.00	71.40
22020402	MAINTENANCE OF OFFICE FURNITURE	167,000.00	250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	237,000.00	268,000.00	0.00	268,000.00	268,000.00	0.00	100.00
22020406	OTHER MAINTENACE SERVICE	73,000.00	500,000.00	0.00	500,000.00	255,000.00	245,000.00	51.00
220205	TRAINING - GENERAL	205,000.00	600,000.00	0.00	600,000.00	253,000.00	347,000.00	42.17
22020501	LOCAL TRAINING	205,000.00	600,000.00	0.00	600,000.00	253,000.00	347,000.00	42.17
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	88,000.00	300,000.00	0.00	300,000.00	181,000.00	119,000.00	60.33
22020704	ENGINEERING SERVICES	88,000.00	300,000.00	0.00	300,000.00	181,000.00	119,000.00	60.33
220210	MISCELLANEOUS EXPENSES GENERAL	353,000.00	600,000.00	0.00	600,000.00	217,000.00	383,000.00	36.17
22021001	REFRESHMENT & MEALS	173,000.00	300,000.00	0.00	300,000.00	120,000.00	180,000.00	40.00
22021004	MEDICAL EXPENSES - GENRAL	180,000.00	300,000.00	0.00	300,000.00	97,000.00	203,000.00	32.33

NOTE 71



NOTE 71

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
023410500100	SIR AHMADU BELLO AIRPORT	N	N	N	N	N	N	%
2	EXPENDITURE	112,087,584.36	305,762,240.00	0.00	305,762,240.00	112,087,584.36	193,674,655.64	36.66
21	PERSONAL COST	52,087,584.36	56,262,240.00	0.00	56,262,240.00	52,087,584.36	4,174,655.64	92.58
2101	SALARY	52,087,584.36	56,262,240.00	0.00	56,262,240.00	52,087,584.36	4,174,655.64	92.58
21010101	SALARIES AND WAGES	52,087,584.36	56,262,240.00	0.00	56,262,240.00	52,087,584.36	4,174,655.64	92.58
21010101	SALARY	52,087,584.36	56,262,240.00	0.00	56,262,240.00	52,087,584.36	4,174,655.64	92.58
22	OTHER RECURRENT COSTS	60,000,000.00	249,500,000.00	0.00	249,500,000.00	60,000,000.00	189,500,000.00	24.05
2202	OVERHEAD COST	58,000,000.00	247,500,000.00	0.00	247,500,000.00	58,000,000.00	189,500,000.00	23.43
220201	TRAVEL AND TRANSPORT- GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	6,200,000.00	10,000,000.00	0.00	10,000,000.00	6,200,000.00	3,800,000.00	62.00
22020201	ELECTRICITY CHARGES	6,200,000.00	10,000,000.00	0.00	10,000,000.00	6,200,000.00	3,800,000.00	62.00
220203	MATERIAL & SUPPLIES - GENERAL	790,000.00	1,000,000.00	0.00	1,000,000.00	790,000.00	210,000.00	79.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	790,000.00	1,000,000.00	0.00	1,000,000.00	790,000.00	210,000.00	79.00
220204	MAINTENANCE SERVICE - GENERAL	14,730,000.00	21,000,000.00	0.00	21,000,000.00	14,730,000.00	6,270,000.00	70.14
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,680,000.00	10,000,000.00	0.00	10,000,000.00	8,680,000.00	1,320,000.00	86.80
22020402	MAINTENANCE OF OFFICE FURNITURE	5,050,000.00	10,000,000.00	0.00	10,000,000.00	5,050,000.00	4,950,000.00	50.50
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	10,740,000.00	20,000,000.00	0.00	20,000,000.00	10,740,000.00	9,260,000.00	53.70
22020501	LOCAL TRAINING	10,740,000.00	20,000,000.00	0.00	20,000,000.00	10,740,000.00	9,260,000.00	53.70
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL	11,340,000.00	152,000,000.00	0.00	152,000,000.00	11,340,000.00	140,660,000.00	7.46
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020703	LEGAL SERVICE	9,340,000.00	150,000,000.00	0.00	150,000,000.00	9,340,000.00	140,660,000.00	6.23
220210	MISCELLANEOUS EXPENSES GENERAL	9,200,000.00	38,500,000.00	0.00	38,500,000.00	9,200,000.00	29,300,000.00	23.90
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,200,000.00	35,500,000.00	0.00	35,500,000.00	6,200,000.00	29,300,000.00	17.46
2204	GRANT AND CONTRIBUTIONS - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENT - CURRENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00

NOTE 72



NOTE 72

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023800100100	MINISTRY OF BUDGET & ECONOMIC PLANNING							
2	EXPENDITURE	63,228,660.69	249,532,702.00	0.00	319,532,702.00	107,756,883.00	211,775,819.00	33.72
21	PERSONAL COST	29,894,660.69	29,612,702.00	0.00	32,612,702.00	29,833,383.00	2,779,319.00	91.48
2101	SALARY	29,894,660.69	29,612,702.00	0.00	32,612,702.00	29,833,383.00	2,779,319.00	91.48
21010101	SALARIES AND WAGES	29,894,660.69	29,612,702.00	0.00	32,612,702.00	29,833,383.00	2,779,319.00	91.48
21010101	SALARY	29,894,660.69	29,612,702.00	0.00	32,612,702.00	29,833,383.00	2,779,319.00	91.48
22	OTHER RECURRENT COSTS	33,334,000.00	219,920,000.00	0.00	286,920,000.00	77,923,500.00	208,996,500.00	27.16
2202	OVERHEAD COST	32,534,000.00	178,920,000.00	0.00	245,920,000.00	72,923,500.00	172,996,500.00	29.65
220201	TRAVEL AND TRANSPORT- GENERAL	3,839,762.00	6,000,000.00	0.00	10,000,000.00	1,773,000.00	8,227,000.00	17.73
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,839,762.00	6,000,000.00	0.00	10,000,000.00	1,773,000.00	8,227,000.00	17.73
220202	UTILITIES - GENERAL	60,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	60,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	7,278,000.00	15,500,000.00	0.00	20,500,000.00	12,528,500.00	7,971,500.00	61.11
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,278,000.00	3,500,000.00	0.00	8,500,000.00	2,528,500.00	5,971,500.00	29.75
22020306	PRINTING OF SECURITY DOCUMENT	5,000,000.00	12,000,000.00	0.00	12,000,000.00	10,000,000.00	2,000,000.00	83.33
220204	MAINTENANCE SERVICE - GENERAL	6,125,438.00	9,000,000.00	0.00	16,000,000.00	5,921,000.00	10,079,000.00	37.01
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,855,438.00	3,000,000.00	0.00	10,000,000.00	2,333,000.00	7,667,000.00	23.33
22020402	MAINTENANCE OF OFFICE FURNITURE	1,454,000.00	3,000,000.00	0.00	3,000,000.00	1,540,000.00	1,460,000.00	51.33
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,816,000.00	3,000,000.00	0.00	3,000,000.00	2,048,000.00	952,000.00	68.27
220205	TRAINING - GENERAL	0.00	7,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	7,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,230,800.00	141,300,000.00	0.00	187,300,000.00	52,581,000.00	134,719,000.00	28.07
22021002	HONORARIUM & SITTING ALLOWANCE	1,330,800.00	2,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENT	0.00	100,000,000.00	0.00	100,000,000.00	1,855,000.00	98,145,000.00	1.86
22021007	WELFARE PACKAGES	8,000,000.00	17,500,000.00	0.00	32,500,000.00	17,500,000.00	15,000,000.00	53.85
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	0.00	15,000,000.00	0.00	30,000,000.00	28,000,000.00	2,000,000.00	93.33
22021024	COMMITTEE & COMMISSION EXPENSES	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,393,000.00	7,000.00	99.71
22021027	BUDGET/PROJECT MORNITORING EXPENSES	2,400,000.00	2,400,000.00	0.00	7,400,000.00	2,333,000.00	5,067,000.00	31.53
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COST	1,100,000.00	2,000,000.00	0.00	10,000,000.00	500,000.00	9,500,000.00	5.00
2204	GRANT AND CONTRIBUTIONS - GENERAL	800,000.00	41,000,000.00	0.00	41,000,000.00	5,000,000.00	36,000,000.00	12.20
220401	LOCAL GRANT AND CONTRIBUTIONS	800,000.00	41,000,000.00	0.00	41,000,000.00	5,000,000.00	36,000,000.00	12.20
22040101	GRANT TO OTHER STATE GOVERNMENT - CURRENT	800,000.00	41,000,000.00	0.00	41,000,000.00	5,000,000.00	36,000,000.00	12.20

NOTE 73



NOTE 73								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
023410300100	COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	0.00	34,240,000.00	0.00	34,240,000.00	0.00	0.00	0.00
21	PERSONAL COST	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
2101	SALARY	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
21010101	SALARIES AND WAGES	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
21010101	SALARY	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	11,850,000.00	0.00	11,850,000.00	0.00	0.00	0.00
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	800,000.00	0.00	800,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	800,000.00	0.00	800,000.00	0.00	0.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	6,600,000.00	0.00	6,600,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,200,000.00	0.00	2,200,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICE	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	550,000.00	0.00	550,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
2204	GRANT AND CONTRIBUTIONS - GENERAL	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00

NOTE 74



NOTE 74								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
023410300100	KEBBI INVESTMENT PROMOTION AGENCY (KIPA)	N	N	N	N	N	N	%
2	EXPENDITURE	0.00	29,000,000.00	0.00	29,000,000.00	0.00	0.00	0.00
21	PERSONAL COST	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
2101	SALARY	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
21010101	SALARIES AND WAGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
21010101	SALARY	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	24,000,000.00	0.00	24,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	22,000,000.00	0.00	22,000,000.00	0.00	0.00	0.00
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	4,800,000.00	0.00	4,800,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	800,000.00	0.00	800,000.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICE	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	7,200,000.00	0.00	7,200,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	4,200,000.00	0.00	4,200,000.00	0.00	0.00	0.00
2204	GRANT AND CONTRIBUTIONS - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00

NOTE 75



NOTE 75								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
023800700100	COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS(CARES)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	7,800,000.00	350,000,000.00	0.00	924,269,818.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	7,800,000.00	350,000,000.00	0.00	924,269,818.00	0.00	0.00	0.00
2202	OVERHEAD COST	7,800,000.00	350,000,000.00	0.00	924,269,818.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	350,000,000.00	0.00	924,269,818.00	0.00	0.00	0.00
22021034	CARES OPERATIONAL COSTS	7,000,000.00	350,000,000.00	0.00	924,269,818.00	0.00	0.00	0.00

NOTE 76



NOTE 76								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025000100100	FISCAL RESPONSIBILITY COMMISSION							
2	EXPENDITURE	0.00	30,640,000.00	0.00	30,640,000.00	0.00	30,640,000.00	0.00
21	PERSONAL COST	0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00	0.00
2101	SALARY	0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00	0.00
21010101	SALARIES AND WAGES	0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	0.00	27,000,000.00	0.00	27,000,000.00	0.00	27,000,000.00	0.00
22	OTHER RECURRENT COSTS	3,600,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00	98.90
2202	OVERHEAD COST	3,600,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00	98.90
220201	TRAVEL AND TRANSPORT- GENERAL	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	240,000.00	240,000.00	0.00	240,000.00	240,000.00	0.00	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020303	NEWS PAPERS	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,560,000.00	1,600,000.00	0.00	1,600,000.00	1,560,000.00	40,000.00	97.50
22020701	FINANCIAL CONSULTING	1,260,000.00	1,300,000.00	0.00	1,300,000.00	1,290,000.00	10,000.00	99.23
22020706	SURVEYING SERVICES	300,000.00	300,000.00	0.00	300,000.00	270,000.00	30,000.00	90.00
220210	MISCELLANEOUS EXPENSES GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00

NOTE 77



NOTE 77

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
025200100100	MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT	N	N	N	N	N	N	%
2	EXPENDITURE	112,847,224.53	460,324,028.84	0.00	460,324,028.84	99,380,197.97	360,943,830.87	21.59
21	PERSONAL COST	107,067,224.53	98,689,028.84	0.00	98,689,028.84	93,380,197.97	5,308,830.87	94.62
2101	SALARY	107,067,224.53	98,689,028.84	0.00	98,689,028.84	93,380,197.97	5,308,830.87	94.62
21010101	SALARIES AND WAGES	107,067,224.53	98,689,028.84	0.00	98,689,028.84	93,380,197.97	5,308,830.87	94.62
21010101	SALARY	107,067,224.53	98,689,028.84	0.00	98,689,028.84	93,380,197.97	5,308,830.87	94.62
22	OTHER RECURRENT COSTS	5,780,000.00	361,635,000.00	0.00	361,635,000.00	6,000,000.00	355,635,000.00	1.66
2202	OVERHEAD COST	5,780,000.00	361,635,000.00	0.00	361,635,000.00	6,000,000.00	355,635,000.00	1.66
220201	TRAVEL AND TRANSPORT- GENERAL	1,270,000.00	1,500,000.00	0.00	1,500,000.00	1,470,000.00	30,000.00	98.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,270,000.00	1,500,000.00	0.00	1,500,000.00	1,470,000.00	30,000.00	98.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
220203	MATERIAL & SUPPLIES - GENERAL	600,000.00	600,000.00	0.00	600,000.00	490,000.00	110,000.00	81.67
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	600,000.00	600,000.00	0.00	600,000.00	490,000.00	110,000.00	81.67
220204	MAINTENANCE SERVICE - GENERAL	3,320,000.00	4,200,000.00	0.00	4,200,000.00	3,430,000.00	770,000.00	81.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,910,000.00	3,000,000.00	0.00	3,000,000.00	2,940,000.00	60,000.00	98.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	210,000.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	0.00	500,000.00	490,000.00	10,000.00	98.00
220206	OTHER SERVICES - GENERAL	0.00	350,000,000.00	0.00	350,000,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	350,000,000.00	0.00	350,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,435,000.00	0.00	3,435,000.00	0.00	3,435,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	3,435,000.00	0.00	3,435,000.00	0.00	3,435,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	490,000.00	1,800,000.00	0.00	1,800,000.00	520,000.00	1,280,000.00	28.89
22021001	REFRESHMENT & MEALS	0.00	300,000.00	0.00	300,000.00	30,000.00	270,000.00	10.00
22021006	POSTAGES & COURIER SERVICE	490,000.00	1,500,000.00	0.00	1,500,000.00	490,000.00	1,010,000.00	32.67

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
025210200100	WATER BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	341,420,576.18	320,292,646.60	0.00	320,292,646.60	271,292,646.60	49,000,000.00	84.70
21	PERSONAL COST	138,612,576.18	138,180,646.60	0.00	138,180,646.60	138,180,646.60	-	100.00
2101	SALARY	138,612,576.18	138,180,646.60	0.00	138,180,646.60	138,180,646.60	-	100.00
21010101	SALARIES AND WAGES	138,612,576.18	138,180,646.60	0.00	138,180,646.60	138,180,646.60	-	100.00
21010101	SALARY	138,612,576.18	138,180,646.60	0.00	138,180,646.60	138,180,646.60	-	100.00
22	OTHER RECURRENT COSTS	202,808,000.00	182,112,000.00	0.00	182,112,000.00	133,112,000.00	49,000,000.00	73.09
2202	OVERHEAD COST	202,808,000.00	180,032,000.00	0.00	180,032,000.00	131,032,000.00	49,000,000.00	72.78
220201	TRAVEL AND TRANSPORT- GENERAL	49,000,000.00	9,120,000.00	0.00	9,120,000.00	6,120,000.00	3,000,000.00	67.11
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	47,000,000.00	6,000,000.00	0.00	6,000,000.00	4,000,000.00	2,000,000.00	66.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	3,120,000.00	0.00	3,120,000.00	2,120,000.00	1,000,000.00	67.95
220202	UTILITIES - GENERAL	53,000,000.00	58,280,000.00	0.00	58,280,000.00	28,280,000.00	30,000,000.00	48.52
22020201	ELECTRICITY CHARGES	53,000,000.00	58,280,000.00	0.00	58,280,000.00	28,280,000.00	30,000,000.00	48.52
220203	MATERIAL & SUPPLIES - GENERAL	2,808,000.00	3,848,000.00	0.00	3,848,000.00	3,848,000.00	0.00	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,800,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	800,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
22020309	UNIFORMS & OTHER CLOTHING	208,000.00	208,000.00	0.00	208,000.00	208,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	36,100,000.00	41,288,000.00	0.00	41,288,000.00	26,288,000.00	15,000,000.00	63.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIP	2,500,000.00	3,640,000.00	0.00	3,640,000.00	3,640,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,900,000.00	2,288,000.00	0.00	2,288,000.00	2,288,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	1,800,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	2,700,000.00	3,640,000.00	0.00	3,640,000.00	3,640,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,200,000.00	11,440,000.00	0.00	11,440,000.00	6,440,000.00	5,000,000.00	56.29
22020406	OTHER MAINTENANCE SERVICES	17,000,000.00	18,200,000.00	0.00	18,200,000.00	8,200,000.00	10,000,000.00	45.05
220206	OTHER SERVICES - GENERAL	6,500,000.00	6,760,000.00	0.00	6,760,000.00	6,760,000.00	0.00	100.00
22020602	OFFICE RENT	2,000,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
2202065	CLEANING & FUMIGATION SERVICES	4,500,000.00	4,680,000.00	0.00	4,680,000.00	4,680,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,200,000.00	7,800,000.00	0.00	7,800,000.00	6,800,000.00	1,000,000.00	87.18
22020704	ENGINEERING SERVICES	2,500,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
22020708	MEDICAL CONSULTING	3,700,000.00	5,200,000.00	0.00	5,200,000.00	4,200,000.00	1,000,000.00	80.77
220208	FUEL & LUBRICANTS - GENERAL	46,000,000.00	46,800,000.00	0.00	46,800,000.00	46,800,000.00	0.00	100.00
22020801	MOTOR VEHICLE FUEL COST	46,000,000.00	46,800,000.00	0.00	46,800,000.00	46,800,000.00	0.00	100.00
220209	FINANCIAL CHARGES - GENERAL	900,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	900,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000.00	5,096,000.00	0.00	5,096,000.00	5,096,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	800,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,560,000.00	0.00	1,560,000.00	1,560,000.00	0.00	100.00
22021019	MEDICAL EXPENSES INTERNATIONAL	0.00	2,496,000.00	0.00	2,496,000.00	2,496,000.00	0.00	100.00
2204	GRANTS & CONTRIBUTIONS GENERAL	0.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENT CURRENT	0.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
025210300100	STATE RURAL WATER SUPPLY & SANITATION AGENCY(RUWATSAN)	N	N	N	N	N	N	%
2	EXPENDITURE	4,058,735.90	9,324,036.00	0.00	9,324,036.00	4,296,802.80	5,027,233.20	46.08
21	PERSONAL COST	2,618,735.90	3,000,000.00	0.00	3,000,000.00	2,856,802.80	143,197.20	95.23
2101	SALARY	2,618,735.90	3,000,000.00	0.00	3,000,000.00	2,856,802.80	143,197.20	95.23
21010101	SALARIES AND WAGES	2,618,735.90	3,000,000.00	0.00	3,000,000.00	2,856,802.80	143,197.20	95.23
2101010	SALARY	2,618,735.90	3,000,000.00	0.00	3,000,000.00	2,856,802.80	143,197.20	95.23
22	OTHER RECURRENT COSTS	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00	22.77
2202	OVERHEAD COST	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00	22.77
220201	TRAVEL AND TRANSPORT- GENERAL	280,000.00	1,500,000.00	0.00	1,500,000.00	240,000.00	1,260,000.00	16.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	280,000.00	1,500,000.00	0.00	1,500,000.00	240,000.00	1,260,000.00	16.00
220202	UTILITIES GENERAL	140,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
22020201	ELECTRICITY CHARGES	140,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
220203	MATERIAL & SUPPLIES - GENERAL	200,000.00	524,036.00	0.00	524,036.00	120,000.00	404,036.00	22.90
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	524,036.00	0.00	524,036.00	120,000.00	404,036.00	22.90
220204	MAINTENANCE SERVICE - GENERAL	380,000.00	3,100,000.00	0.00	3,100,000.00	400,000.00	2,700,000.00	12.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	280,000.00	2,000,000.00	0.00	2,000,000.00	240,000.00	1,760,000.00	12.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	1,100,000.00	0.00	1,100,000.00	160,000.00	940,000.00	14.55
220205	TRAINING - GENERAL	120,000.00	200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
22020501	LOCAL TRAINING	120,000.00	200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
220210	MISCELLANEOUS EXPENSES GENERAL	320,000.00	600,000.00	0.00	600,000.00	320,000.00	280,000.00	53.33
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021007	WELFARE PACKAGES	120,000.00	400,000.00	0.00	400,000.00	120,000.00	280,000.00	30.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
125300100100	MINISTRY OF LANDS & HOUSING	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	102,101,593.65	120,228,415.92	0.00	120,228,415.92	120,098,415.00	130,000.92	99.89
21	PERSONAL COST	93,431,593.65	102,228,415.92	0.00	110,728,415.92	110,728,415.00	0.92	100.00
2101	SALARY	93,431,593.65	102,228,415.92	0.00	110,728,415.92	110,728,415.00	0.92	100.00
21010101	SALARIES AND WAGES	93,431,593.65	102,228,415.92	0.00	110,728,415.92	110,728,415.00	0.92	100.00
21010101	SALARY	93,431,593.65	102,228,415.92	0.00	110,728,415.92	110,728,415.00	0.92	100.00
22	OTHER RECURRENT COSTS	8,670,000.00	18,000,000.00	0.00	9,500,000.00	9,370,000.00	130,000.00	98.63
2202	OVERHEAD COST	8,470,000.00	17,800,000.00	0.00	9,500,000.00	9,370,000.00	130,000.00	98.63
220201	TRAVEL AND TRANSPORT- GENERAL	2,390,000.00	3,250,000.00	0.00	2,750,000.00	2,730,000.00	20,000.00	99.27
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,390,000.00	3,250,000.00	0.00	2,750,000.00	2,730,000.00	20,000.00	99.27
220202	UTILITIES - GENERAL	320,000.00	2,000,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
22020201	ELECTRICITY CHARGES	320,000.00	2,000,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
220204	MAINTENANCE SERVICE - GENERAL	2,780,000.00	3,100,000.00	0.00	3,100,000.00	3,040,000.00	60,000.00	98.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	800,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	480,000.00	500,000.00	0.00	500,000.00	440,000.00	60,000.00	88.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,250,000.00	1,250,000.00	0.00	1,250,000.00	1,250,000.00	0.00	100.00
22020706	SURVEYING SERVICES	1,250,000.00	1,250,000.00	0.00	1,250,000.00	1,250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,730,000.00	8,200,000.00	0.00	1,900,000.00	1,870,000.00	30,000.00	98.42
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCES	790,000.00	5,000,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
22021007	WELFARE PACKAGES	740,000.00	3,000,000.00	0.00	500,000.00	470,000.00	30,000.00	94.00
2204	GRANT AND CONTRIBUTIONS GENERAL	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
125300200100	OFFICE OF THE SURVEYOR GENERAL							
2	EXPENDITURE	5,620,000.00	11,300,000.00	0.00	11,300,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	5,620,000.00	11,300,000.00	0.00	11,300,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	5,620,000.00	11,150,000.00	0.00	11,150,000.00	0.00	0.00	0.00
220201	TRAVEL AND TRANSPORT- GENERAL	1,100,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,100,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	80,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	80,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	800,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22020302	BOOKS	100,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENT	700,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	800,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS GENERATORS	800,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	500,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	500,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220206	OTHER SERVICES GENERAL	950,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	950,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	470,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
22020706	SURVEYING SERVICES	470,000.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	120,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	120,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
2204	GRANT AND CONTRIBUTIONS GENERAL	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00

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NOTE 82

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
125300110100	STATE HOUSING CORPORATION	N	N	N	N	N	N	%
2	EXPENDITURE	10,818,188.00	11,386,206.00	0.00	11,386,206.00	9,686,206.00	1,700,000.00	85.07
21	PERSONAL COST	8,068,188.00	7,936,206.00	0.00	7,936,206.00	7,936,206.00	0.00	100.00
2101	SALARY	8,068,188.00	7,936,206.00	0.00	7,936,206.00	7,936,206.00	0.00	100.00
21010101	SALARIES AND WAGES	8,068,188.00	7,936,206.00	0.00	7,936,206.00	7,936,206.00	0.00	100.00
21010101	SALARY	8,068,188.00	7,936,206.00	0.00	7,936,206.00	7,936,206.00	0.00	100.00
22	OTHER RECURRENT COSTS	2,750,000.00	3,450,000.00	0.00	3,450,000.00	1,750,000.00	1,700,000.00	50.72
2202	OVERHEAD COST	2,650,000.00	3,350,000.00	0.00	3,350,000.00	1,670,000.00	1,680,000.00	49.85
220201	TRAVEL AND TRANSPORT- GENERAL	240,000.00	500,000.00	0.00	500,000.00	310,000.00	190,000.00	62.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	500,000.00	0.00	500,000.00	310,000.00	190,000.00	62.00
220202	UTILITIES - GENERAL	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
22020201	ELECTRICITY CHARGES	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
220203	MATERIALS AND SUPPLIES - GENERAL	1,200,000.00	1,300,000.00	0.00	1,300,000.00	390,000.00	910,000.00	30.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,200,000.00	1,300,000.00	0.00	1,300,000.00	390,000.00	910,000.00	30.00
220204	MAINTENANCE SERVICE - GENERAL	470,000.00	650,000.00	0.00	650,000.00	410,000.00	240,000.00	63.08
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	300,000.00	0.00	300,000.00	160,000.00	140,000.00	53.33
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	0.00	350,000.00	250,000.00	100,000.00	71.43
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020706	SURVEYING SERVICES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00	400,000.00	0.00	400,000.00	220,000.00	180,000.00	55.00
22021003	PUBLICITY & ADVERTISEMENT	300,000.00	300,000.00	0.00	300,000.00	140,000.00	160,000.00	46.67
22021024	COMMITTEE & COMMISSION EXPENSES	100,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
2204	GRANT AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
220401	LOCAL GRANT AND CONTRIBUTIONS	100,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	100,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00

NOTE 83



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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
026900100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT	N	N	N	N	N	N	%
2	EXPENDITURE	0.00	0.00	0.00	23,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	23,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	23,000,000.00	0.00	0.00	0.00
220201	TRAVEL AND TRANSPORT - GENERAL	0.00	0.00	0.00	6,200,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	6,200,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	1,300,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	1,300,000.00	0.00	0.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	0.00	0.00	3,300,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	3,300,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	9,700,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	3,900,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	1,800,000.00	0.00	0.00	0.00

NOTE 84



NOTE 84

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
026900120100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)							
2	EXPENDITURE	160,176,974.79	172,795,066.20	0.00	172,295,066.20	152,612,443.41	19,682,622.79	88.58
21	PERSONAL COST	148,177,074.79	147,295,066.20	0.00	147,295,066.20	140,612,443.41	6,682,622.79	95.46
2101	SALARY	148,177,074.79	147,295,066.20	0.00	147,295,066.20	140,612,443.41	6,682,622.79	95.46
21010101	SALARIES AND WAGES	148,177,074.79	147,295,066.20	0.00	147,295,066.20	140,612,443.41	6,682,622.79	95.46
21010101	SALARY	148,177,074.79	147,295,066.20	0.00	147,295,066.20	140,612,443.41	6,682,622.79	95.46
22	OTHER RECURRENT COSTS	11,999,900.00	25,500,000.00	0.00	25,000,000.00	12,000,000.00	13,000,000.00	48.00
2202	OVERHEAD COST	11,949,900.00	24,980,000.00	0.00	24,980,000.00	12,000,000.00	12,980,000.00	48.04
220201	TRAVEL AND TRANSPORT- GENERAL	386,500.00	700,000.00	0.00	700,000.00	220,000.00	480,000.00	31.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	386,500.00	700,000.00	0.00	700,000.00	220,000.00	480,000.00	31.43
220202	UTILITIES - GENERAL	250,000.00	600,000.00	0.00	600,000.00	140,000.00	460,000.00	23.33
22020201	ELECTRICITY CHARGES	250,000.00	600,000.00	0.00	600,000.00	140,000.00	460,000.00	23.33
220203	MATERIALS & SUPPLIES - GENERAL	457,000.00	600,000.00	0.00	600,000.00	190,000.00	410,000.00	31.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	457,000.00	600,000.00	0.00	600,000.00	190,000.00	410,000.00	31.67
220204	MAINTENANCE SERVICE - GENERAL	2,776,400.00	11,300,000.00	0.00	11,300,000.00	2,814,000.00	8,486,000.00	24.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,554,300.00	3,700,000.00	0.00	3,700,000.00	1,797,500.00	1,902,500.00	48.58
22020402	MAINTENANCE OF OFFICE FURNITURE	103,000.00	600,000.00	0.00	600,000.00	51,000.00	549,000.00	8.50
22020405	MAINTENANCE OF PLANTS /GENERATORS	110,000.00	1,500,000.00	0.00	1,500,000.00	110,000.00	1,390,000.00	7.33
22020406	OTHER MAINTENACE SERVICES	457,100.00	2,500,000.00	0.00	2,500,000.00	361,500.00	2,138,500.00	14.46
22020410	MAINTENANCE OF STREET LIGHTINGS	432,000.00	2,000,000.00	0.00	2,000,000.00	374,000.00	1,626,000.00	18.70
22020413	MINOR ROAD MAINTENACE	120,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020706	SURVEYING SERVICES	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,080,000.00	11,680,000.00	0.00	11,680,000.00	8,636,000.00	3,044,000.00	73.94
22021002	HONORARUIM & SITTING ALLOWANCES	202,000.00	400,000.00	0.00	400,000.00	86,200.00	313,800.00	21.55
22021003	PUBLICITY & ADVERTISEMENTS	70,000.00	1,000,000.00	0.00	1,000,000.00	20,000.00	980,000.00	2.00
22021025	SPECIAL MEDICAL PRIGRAMME AND CAMPAIGN	7,808,000.00	10,280,000.00	0.00	10,280,000.00	8,529,800.00	1,750,200.00	82.97
2204	GRANT AND CONTRIBUTIONS GENERAL	50,000.00	520,000.00	0.00	520,000.00	0.00	520,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	50,000.00	520,000.00	0.00	520,000.00	0.00	520,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	50,000.00	520,000.00	0.00	520,000.00	0.00	520,000.00	0.00

NOTE 85



NOTE 85

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
02690030010	KEBBI GEOGRAPHIC INFORMATION SYSTEM AGENCY (KEBGIS)							
2	EXPENDITURES	0.00	39,000,000.00	0.00	39,000,000.00	22,153,500.00	16,846,500.00	56.80
21	PERSONNEL COST	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2101	SALARY	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
210101	SALARY AND WAGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
21010101	SALARY	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	34,000,000.00	0.00	34,000,000.00	22,153,500.00	11,846,500.00	65.16
2202	OVERHEAD COST	0.00	33,657,142.00	0.00	33,657,142.00	22,153,500.00	11,503,642.00	65.82
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	6,171,427.00	0.00	6,171,427.00	4,020,500.00	2,150,927.00	65.15
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	6,171,427.00	0.00	6,171,427.00	4,020,500.00	2,150,927.00	65.15
220202	UTILITIES - GENERAL	0.00	3,600,000.00	0.00	3,600,000.00	3,283,500.00	316,500.00	91.21
22020201	ELECTRICITY CHARGES	0.00	3,600,000.00	0.00	3,600,000.00	3,283,500.00	316,500.00	91.21
220203	MATERIALS & SUPPLIES - GENERAL	0.00	3,428,000.00	0.00	3,428,000.00	1,540,500.00	1,887,500.00	44.94
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	3,428,000.00	0.00	3,428,000.00	1,540,500.00	1,887,500.00	44.94
220204	MAINTENANCE SERVICES - GENERAL	0.00	13,085,715.00	0.00	13,085,715.00	7,680,000.00	5,405,715.00	58.69
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,542,857.00	0.00	1,542,857.00	1,540,000.00	2,857.00	99.81
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,542,858.00	0.00	1,542,858.00	1,305,000.00	237,858.00	84.58
22020406	OTHER MAINTENANCE SERVICES	0.00	10,000,000.00	0.00	10,000,000.00	4,835,000.00	5,165,000.00	48.35
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	7,372,000.00	0.00	7,372,000.00	5,629,000.00	1,743,000.00	76.36
22021007	WELFARE PACKAGES	0.00	4,714,857.00	0.00	4,714,857.00	3,835,000.00	879,857.00	81.34
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,657,143.00	0.00	2,657,143.00	1,794,000.00	863,143.00	67.52
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	342,858.00	0.00	342,858.00	0.00	342,858.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	342,858.00	0.00	342,858.00	0.00	342,858.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	342,858.00	0.00	342,858.00	0.00	342,858.00	0.00

NOTE 86



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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
031801100100	JUDICIAL SERVICE COMMISSION							
2	EXPENDITURE	70,008,121.60	137,563,390.60	0.00	137,563,390.60	93,320,064.28	44,243,326.32	67.84
21	PERSONAL COST	68,300,121.60	95,563,390.60	0.00	95,563,390.60	70,333,064.28	25,230,326.32	73.60
2101	SALARY	68,300,121.60	95,563,390.60	0.00	95,563,390.60	70,333,064.28	25,230,326.32	73.60
21010101	SALARIES AND WAGES	68,300,121.60	95,563,390.60	0.00	95,563,390.60	70,333,064.28	25,230,326.32	73.60
21010101	SALARY	68,300,121.60	68,300,121.60	0.00	68,300,121.60	54,447,286.56	13,852,835.04	79.72
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	20,322,105.16	27,263,269.00	0.00	27,263,269.00	15,885,777.72	11,377,491.28	58.27
22	OTHER RECURRENT COSTS	1,708,000.00	42,000,000.00	0.00	42,000,000.00	22,987,000.00	19,013,000.00	54.73
2202	OVERHEAD COST	1,708,000.00	42,000,000.00	0.00	42,000,000.00	22,987,000.00	19,013,000.00	54.73
220201	TRAVEL AND TRANSPORT- GENERAL	327,000.00	10,000,000.00	0.00	10,000,000.00	9,447,000.00	553,000.00	94.47
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	327,000.00	10,000,000.00	0.00	10,000,000.00	9,447,000.00	553,000.00	94.47
220202	UTILITIES - GENERAL	154,000.00	300,000.00	0.00	300,000.00	98,000.00	202,000.00	32.67
22020201	ELECTRICITY CHARGES	154,000.00	300,000.00	0.00	300,000.00	98,000.00	202,000.00	32.67
220203	MATERIALS & SUPPLIES - GENERAL	184,000.00	1,000,000.00	0.00	1,000,000.00	387,000.00	613,000.00	38.70
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	184,000.00	1,000,000.00	0.00	1,000,000.00	387,000.00	613,000.00	38.70
220204	MAINTENANCE SERVICE - GENERAL	124,000.00	2,200,000.00	0.00	2,200,000.00	333,000.00	1,867,000.00	15.14
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	37,000.00	700,000.00	0.00	700,000.00	187,000.00	513,000.00	26.71
22020402	MAINTENANCE OF OFFICE FURNITURE	87,000.00	1,500,000.00	0.00	1,500,000.00	146,000.00	1,354,000.00	9.73
220205	TRAINING - GENERAL	0.00	15,000,000.00	0.00	15,000,000.00	12,000,000.00	3,000,000.00	80.00
22020501	LOCAL TRAINING	0.00	15,000,000.00	0.00	15,000,000.00	12,000,000.00	3,000,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	130,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020703	LEGAL SERVICES	130,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	789,000.00	11,500,000.00	0.00	11,500,000.00	722,000.00	10,778,000.00	6.28
22021001	REFRESHMENT & MEALS	362,000.00	1,500,000.00	0.00	1,500,000.00	180,000.00	1,320,000.00	12.00
22021002	HONORARIUM & SITTING ALLOWANCES	340,000.00	5,000,000.00	0.00	5,000,000.00	542,000.00	4,458,000.00	10.84
22021003	PUBLICITY & ADVERTISEMENTS	87,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
031805100100	HIGH COURT							
2	EXPENDITURE	781,176,680.14	941,499,539.24	0.00	1,001,499,539.24	908,599,259.24	92,900,280.00	90.72
21	PERSONAL COST	512,089,280.14	550,475,539.24	0.00	550,475,539.24	525,475,539.24	25,000,000.00	95.46
2101	SALARY	512,089,280.14	550,475,539.24	0.00	550,475,539.24	525,475,539.24	25,000,000.00	95.46
21010101	SALARIES AND WAGES	512,089,280.14	550,475,539.24	0.00	550,475,539.24	525,475,539.24	25,000,000.00	95.46
21010101	SALARY	507,267,756.96	545,215,699.24	0.00	545,215,699.24	520,215,699.24	25,000,000.00	95.41
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	4,821,523.18	5,259,840.00	0.00	5,259,840.00	5,259,840.00	0.00	100.00
2103	SOCIAL BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210301	SOCIAL BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21030102	PENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	269,087,400.00	391,024,000.00	0.00	451,024,000.00	383,123,720.00	67,900,280.00	84.95
2202	OVERHEAD COST	269,087,400.00	391,024,000.00	0.00	451,024,000.00	383,123,720.00	67,900,280.00	84.95
220201	TRAVEL AND TRANSPORT- GENERAL	16,000,000.00	36,000,000.00	0.00	69,000,000.00	67,000,000.00	2,000,000.00	97.10
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	16,000,000.00	36,000,000.00	0.00	69,000,000.00	67,000,000.00	2,000,000.00	97.10
220202	UTILITIES - GENERAL	7,200,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	7,200,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	34,700,000.00	55,000,000.00	0.00	55,000,000.00	38,900,000.00	16,100,000.00	70.73
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	11,700,000.00	15,000,000.00	0.00	15,000,000.00	13,800,000.00	1,200,000.00	92.00
22020309	UNIFORMS & OTHERCLOTHING	23,000,000.00	40,000,000.00	0.00	40,000,000.00	25,100,000.00	14,900,000.00	62.75
220204	MAINTENANCE SERVICE - GENERAL	13,000,000.00	15,000,000.00	0.00	15,000,000.00	11,090,000.00	3,910,000.00	73.93
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPM	8,000,000.00	10,000,000.00	0.00	10,000,000.00	7,430,000.00	2,570,000.00	74.30
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	0.00	5,000,000.00	3,660,000.00	1,340,000.00	73.20
220205	TRAINING - GENERAL	16,000,000.00	60,000,000.00	0.00	40,000,000.00	30,900,000.00	9,100,000.00	77.25
22020501	LOCAL TRAINING	16,000,000.00	20,000,000.00	0.00	20,000,000.00	10,900,000.00	9,100,000.00	54.50
22020502	INTERNATIONAL TRAINING	0.00	40,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	54,500,000.00	18,500,000.00	0.00	18,500,000.00	15,420,000.00	3,080,000.00	83.35
22020601	SECURITY SERVICES	12,000,000.00	12,000,000.00	0.00	12,000,000.00	11,420,000.00	580,000.00	95.17
22020602	OFFICE RENT	3,500,000.00	3,500,000.00	0.00	3,500,000.00	1,000,000.00	2,500,000.00	28.57
22020605	CLEANING & FUMIGATION SERVICES	39,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,600,000.00	40,524,000.00	0.00	55,524,000.00	33,100,000.00	22,424,000.00	59.61
22020701	FINANCIAL CONSULTING	3,600,000.00	10,524,000.00	0.00	10,524,000.00	7,000,000.00	3,524,000.00	66.51
22020703	LEGAL SERVICES	20,000,000.00	30,000,000.00	0.00	45,000,000.00	26,100,000.00	18,900,000.00	58.00
220210	MISCELLANEOUS EXPENSES GENERAL	104,087,400.00	161,000,000.00	0.00	193,000,000.00	181,713,720.00	11,286,280.00	94.15
22021002	HONORARUIM & SITTING ALLOWANCES	81,287,400.00	85,000,000.00	0.00	117,000,000.00	115,263,720.00	1,736,280.00	98.52
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	15,000,000.00	0.00	15,000,000.00	6,620,000.00	8,380,000.00	44.13
22021019	MEDICAL EXPENSES - INTERNATIONAL	14,700,000.00	58,000,000.00	0.00	58,000,000.00	57,620,000.00	380,000.00	99.34
22021026	EXCO & TENDEREXPENSES	3,100,000.00	3,000,000.00	0.00	3,000,000.00	2,210,000.00	790,000.00	73.67

NOTE 88



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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
031805300100	SHARIA COURT							
2	EXPENDITURE	636,846,619.62	742,030,064.56	0.00	1,369,759,840.00	675,252,100.87	694,507,739.13	49.30
21	PERSONAL COST	486,914,619.62	489,330,064.56	0.00	501,330,064.56	500,457,400.87	872,663.69	99.83
2101	SALARY	486,914,619.62	489,330,064.56	0.00	501,330,064.56	500,457,400.87	872,663.69	99.83
21010101	SALARIES AND WAGES	486,914,619.62	489,330,064.56	0.00	501,330,064.56	500,457,400.87	872,663.69	99.83
21010101	SALARY	481,654,975.06	484,070,224.56	0.00	496,070,224.56	496,070,224.56	0.00	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	5,259,644.56	5,259,840.00	0.00	5,259,840.00	4,387,176.31	872,663.69	83.41
22	OTHER RECURRENT COSTS	149,932,000.00	252,700,000.00	0.00	240,700,000.00	174,794,700.00	65,905,300.00	72.62
2202	OVERHEAD COST	148,547,000.00	250,700,000.00	0.00	238,700,000.00	173,104,700.00	65,595,300.00	72.52
220201	TRAVEL AND TRANSPORT- GENERAL	6,800,000.00	10,000,000.00	0.00	10,000,000.00	7,700,000.00	2,300,000.00	77.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,800,000.00	10,000,000.00	0.00	10,000,000.00	7,700,000.00	2,300,000.00	77.00
220202	UTILITIES - GENERAL	7,000,000.00	8,000,000.00	0.00	8,000,000.00	6,721,000.00	1,279,000.00	84.01
22020201	ELECTRICITY CHARGES	7,000,000.00	8,000,000.00	0.00	8,000,000.00	6,721,000.00	1,279,000.00	84.01
220203	MATERIALS & SUPPLIES - GENERAL	18,580,000.00	38,000,000.00	0.00	26,000,000.00	22,045,000.00	3,955,000.00	84.79
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	13,625,000.00	15,000,000.00	0.00	15,000,000.00	11,045,000.00	3,955,000.00	73.63
22020302	BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	4,955,000.00	23,000,000.00	0.00	11,000,000.00	11,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	21,250,000.00	33,000,000.00	0.00	33,000,000.00	20,704,000.00	12,296,000.00	62.74
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,740,000.00	10,000,000.00	0.00	10,000,000.00	6,094,000.00	3,906,000.00	60.94
22020402	MAINTENANCE OF OFFICE FURNITURE	6,500,000.00	10,000,000.00	0.00	10,000,000.00	6,710,000.00	3,290,000.00	67.10
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QTRS	5,010,000.00	10,000,000.00	0.00	10,000,000.00	4,900,000.00	5,100,000.00	49.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	8,220,000.00	35,000,000.00	0.00	35,000,000.00	34,545,000.00	455,000.00	98.70
22020501	LOCAL TRAINING	8,220,000.00	15,000,000.00	0.00	15,000,000.00	14,545,000.00	455,000.00	96.97
22020502	INTERNATIONAL TRAINING	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	38,247,000.00	52,200,000.00	0.00	52,200,000.00	37,029,700.00	15,170,300.00	70.94
22020601	SECURITY SERVICES	3,520,000.00	4,000,000.00	0.00	4,000,000.00	3,520,000.00	480,000.00	88.00
22020603	RESIDENTIAL RENT	34,727,000.00	48,200,000.00	0.00	48,200,000.00	33,509,700.00	14,690,300.00	69.52
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	48,450,000.00	74,500,000.00	0.00	74,500,000.00	44,360,000.00	30,140,000.00	59.54
22021001	REFRESHMENT & MEALS	7,120,000.00	10,000,000.00	0.00	10,000,000.00	6,805,000.00	3,195,000.00	68.05
22021002	HONORARIUM & SITTING ALLOWANCES	10,890,000.00	17,000,000.00	0.00	17,000,000.00	9,590,000.00	7,410,000.00	56.41
22021019	MEDICAL EXPENSES - LOCAL	28,240,000.00	45,000,000.00	0.00	45,000,000.00	26,000,000.00	19,000,000.00	57.78
22021026	EXCO & TENDEREXPENSES	2,200,000.00	2,500,000.00	0.00	2,500,000.00	1,965,000.00	535,000.00	78.60
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,385,000.00	2,000,000.00	0.00	2,000,000.00	1,690,000.00	310,000.00	84.50
220401	LOCAL GRANT AND CONTRIBUTIONS	1,385,000.00	2,000,000.00	0.00	2,000,000.00	1,690,000.00	310,000.00	84.50
22040109	GRANTS TO COMMUNITIES/NGOS	1,385,000.00	2,000,000.00	0.00	2,000,000.00	1,690,000.00	310,000.00	84.50

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
032600100100	MINISTRY OF JUSTICE							
2	EXPENDITURE	334,513,965.82	988,264,106.40	0.00	2,888,264,106.40	2,391,522,106.40	496,742,000.00	82.80
21	PERSONAL COST	54,634,965.82	54,004,106.40	0.00	54,004,106.40	54,004,106.40	0.00	100.00
2101	SALARY	54,634,965.82	54,004,106.40	0.00	54,004,106.40	54,004,106.40	0.00	100.00
21010101	SALARIES AND WAGES	54,634,965.82	54,004,106.40	0.00	54,004,106.40	54,004,106.40	0.00	100.00
21010101	SALARY	54,634,965.82	54,004,106.40	0.00	54,004,106.40	54,004,106.40	0.00	100.00
22	OTHER RECURRENT COSTS	279,879,000.00	934,260,000.00	0.00	2,834,260,000.00	2,337,518,000.00	496,742,000.00	82.47
2202	OVERHEAD COST	279,879,000.00	433,560,000.00	0.00	2,333,560,000.00	1,839,348,000.00	494,212,000.00	78.82
220201	TRAVEL AND TRANSPORT- GENERAL	25,963,000.00	30,000,000.00	0.00	30,000,000.00	28,391,000.00	1,609,000.00	94.64
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,800,000.00	10,000,000.00	0.00	10,000,000.00	9,231,000.00	769,000.00	92.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,163,000.00	20,000,000.00	0.00	20,000,000.00	19,160,000.00	840,000.00	95.80
220202	UTILITIES - GENERAL	55,000.00	60,000.00	0.00	60,000.00	60,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	55,000.00	60,000.00	0.00	60,000.00	60,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	20,663,000.00	38,000,000.00	0.00	40,450,000.00	16,561,000.00	23,889,000.00	40.94
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	8,163,000.00	12,500,000.00	0.00	12,500,000.00	2,971,000.00	9,529,000.00	23.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	12,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
22020309	UNIFORMS & OTHERCLOTHING	12,500,000.00	13,500,000.00	0.00	15,950,000.00	13,590,000.00	2,360,000.00	85.20
220204	MAINTENANCE SERVICE - GENERAL	4,589,000.00	8,000,000.00	0.00	8,000,000.00	2,652,000.00	5,348,000.00	33.15
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,826,000.00	3,000,000.00	0.00	3,000,000.00	1,540,000.00	1,460,000.00	51.33
22020402	MAINTENANCE OF OFFICE FURNITURE	1,763,000.00	2,000,000.00	0.00	2,000,000.00	1,112,000.00	888,000.00	55.60
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	3,000,000.00	0.00	3,000,000.00		3,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	47,000,000.00	0.00	19,050,000.00	4,220,000.00	14,830,000.00	22.15
22020501	LOCAL TRAINING	0.00	47,000,000.00	0.00	19,050,000.00	4,220,000.00	14,830,000.00	22.15
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	228,109,000.00	305,500,000.00	0.00	2,231,000,000.00	1,787,464,000.00	443,536,000.00	80.12
22020703	LEGAL SERVICES	228,109,000.00	305,500,000.00	0.00	2,231,000,000.00	1,787,464,000.00	443,536,000.00	80.12
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCES	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2203	LOANS AND ADVANCES	0.00	500,000,000.00	0.00	500,000,000.00	498,170,000.00	1,830,000.00	99.63
220301	STAFF LOANS & ADVANCES	0.00	500,000,000.00	0.00	500,000,000.00	498,170,000.00	1,830,000.00	99.63
22030103	REFURBISHING ADVANCES	0.00	500,000,000.00	0.00	500,000,000.00	498,170,000.00	1,830,000.00	99.63
2204	GRANTS CONTRIBUTION - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
22040107	GRANT TO PRIVATE COMPANIES - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
032600200100	LAW REFORM COMMISSION	N	N	N	N	N	N	%
2	EXPENDITURE	8,974,899.81	26,693,145.20	0.00	26,693,145.20	14,658,070.44	12,035,074.76	54.91
21	PERSONAL COST	6,574,899.81	24,293,145.20	0.00	24,293,145.20	12,258,070.44	12,035,074.76	50.46
2101	SALARY	6,574,899.81	24,293,145.20	0.00	24,293,145.20	12,258,070.44	12,035,074.76	50.46
21010101	SALARIES AND WAGES	6,574,899.81	24,293,145.20	0.00	24,293,145.20	12,258,070.44	12,035,074.76	50.46
21010101	SALARY	6,574,899.81	6,574,900.20	0.00	6,574,900.20	6,574,864.20	36.00	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES		17,718,245.00	0.00	17,718,245.00	5,683,206.24	12,035,038.76	32.08
22	OTHER RECURRENT COSTS	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	100.00
2202	OVERHEAD COST	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020302	BOOKS	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020703	LEGAL SERVICES	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCES	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSIONS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
051300100100	MINISTRY OF YOUTH AND SPORTS	N	N	N	N	N	N	%
2	EXPENDITURE	436,580,815.91	419,010,761.24	0.00	412,010,761.24	293,955,761.24	118,055,000.00	71.35
21	PERSONAL COST	53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00	100.00
2101	SALARY	53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00	100.00
21010101	SALARIES AND WAGES	53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00	100.00
21010101	SALARY	53,944,815.91	53,410,761.24	0.00	56,410,761.24	56,410,761.24	0.00	100.00
22	OTHER RECURRENT COSTS	382,636,000.00	365,600,000.00	0.00	355,600,000.00	237,545,000.00	118,055,000.00	66.80
2202	OVERHEAD COST	376,236,000.00	354,900,000.00	0.00	344,900,000.00	235,245,000.00	109,655,000.00	68.21
220201	TRAVEL AND TRANSPORT- GENERAL	45,560,000.00	100,000,000.00	0.00	100,000,000.00	15,430,000.00	84,570,000.00	15.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,560,000.00	100,000,000.00	0.00	100,000,000.00	15,430,000.00	84,570,000.00	15.43
220202	UTILITIES - GENERAL	600,000.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
22020201	ELECTRICITY CHARGES	600,000.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	1,700,000.00	3,300,000.00	0.00	3,300,000.00	1,950,000.00	1,350,000.00	59.09
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	900,000.00	1,000,000.00	0.00	1,000,000.00	950,000.00	50,000.00	95.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
220205	TRAINING - GENERAL	14,126,000.00	40,200,000.00	0.00	30,200,000.00	20,000,000.00	10,200,000.00	66.23
22020501	LOCAL TRAINING	14,126,000.00	40,200,000.00	0.00	30,200,000.00	20,000,000.00	10,200,000.00	66.23
220210	MISCELLANEOUS EXPENSES GENERAL	314,250,000.00	209,700,000.00	0.00	209,700,000.00	197,165,000.00	12,535,000.00	94.02
22021004	MEDICAL EXPENSES LOCAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	4,700,000.00	0.00	4,700,000.00	0.00	4,700,000.00	0.00
22021009	SPORTING ACTIVITIES	314,250,000.00	200,000,000.00	0.00	200,000,000.00	197,165,000.00	2,835,000.00	98.58
2204	GRANT AND CONTRIBUTIONS GENERAL	6,400,000.00	10,700,000.00	0.00	10,700,000.00	2,300,000.00	8,400,000.00	21.50
220401	LOCAL GRANT AND CONTRIBUTIONS	6,400,000.00	10,700,000.00	0.00	10,700,000.00	2,300,000.00	8,400,000.00	21.50
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	6,400,000.00	10,700,000.00	0.00	10,700,000.00	2,300,000.00	8,400,000.00	21.50

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NOTE 92

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	N	N	N	N	N	N	%
2	EXPENDITURE	81,363,703.64	135,372,430.24	0.00	135,372,430.24	101,024,818.24	34,347,612.00	74.63
21	PERSONAL COST	56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00	100.00
2101	SALARY	56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00	100.00
21010101	SALARIES AND WAGES	56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00	100.00
21010101	SALARY	56,301,315.64	56,342,430.24	0.00	56,342,430.24	56,342,430.24	0.00	100.00
22	OTHER RECURRENT COSTS	25,062,388.00	79,030,000.00	0.00	79,030,000.00	44,682,388.00	34,347,612.00	56.54
2202	OVERHEAD COST	18,222,388.00	48,258,000.00	0.00	48,258,000.00	24,222,388.00	24,035,612.00	50.19
220201	TRAVEL AND TRANSPORT- GENERAL	1,230,000.00	1,700,000.00	0.00	1,700,000.00	965,000.00	735,000.00	56.76
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,230,000.00	1,700,000.00	0.00	1,700,000.00	965,000.00	735,000.00	56.76
220202	UTILITIES - GENERAL	60,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020205	WATER RATES	60,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	955,000.00	1,600,000.00	0.00	1,600,000.00	965,000.00	635,000.00	60.31
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	955,000.00	1,600,000.00	0.00	1,600,000.00	965,000.00	635,000.00	60.31
220204	MAINTENANCE SERVICE - GENERAL	3,667,388.00	16,500,000.00	0.00	16,500,000.00	4,047,388.00	12,452,612.00	24.53
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	945,000.00	1,500,000.00	0.00	1,500,000.00	1,040,000.00	460,000.00	69.33
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	12,000,000.00	0.00	12,000,000.00	840,000.00	11,160,000.00	7.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	480,000.00	1,500,000.00	0.00	1,500,000.00	725,000.00	775,000.00	48.33
22020406	OTHER MAINTENANCE SERVICE	1,442,388.00	1,500,000.00	0.00	1,500,000.00	1,442,388.00	57,612.00	96.16
220205	TRAINING - GENERAL	1,000,000.00	3,000,000.00	0.00	3,000,000.00	990,000.00	2,010,000.00	33.00
22020501	LOCAL TRAINING	1,000,000.00	3,000,000.00	0.00	3,000,000.00	990,000.00	2,010,000.00	33.00
220206	OTHER SERVICES - GENERAL	2,760,000.00	8,778,000.00	0.00	8,778,000.00	5,590,000.00	3,188,000.00	63.68
22020603	RESIDENTIAL RENT	2,760,000.00	8,778,000.00	0.00	8,778,000.00	5,590,000.00	3,188,000.00	63.68
220210	MISCELLANEOUS EXPENSES GENERAL	8,550,000.00	16,560,000.00	0.00	16,560,000.00	11,545,000.00	5,015,000.00	69.72
22021001	REFRESHMENT & MEALS	2,400,000.00	9,360,000.00	0.00	9,360,000.00	5,250,000.00	4,110,000.00	56.09
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021004	MEDICAL EXPENSES LOCAL	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021007	WELFARE PACKAGES	450,000.00	1,000,000.00	0.00	1,000,000.00	655,000.00	345,000.00	65.50
22021031	CARNIVAL AND FESTIVAL EXPENSES	5,640,000.00	5,700,000.00	0.00	5,700,000.00	5,640,000.00	60,000.00	98.95
2204	GRANT AND CONTRIBUTIONS GENERAL	6,840,000.00	30,772,000.00	0.00	30,772,000.00	20,460,000.00	10,312,000.00	66.49
220401	LOCAL GRANT AND CONTRIBUTIONS	6,840,000.00	30,772,000.00	0.00	30,772,000.00	20,460,000.00	10,312,000.00	66.49
22040109	GRANT TO COMMUNITIES/NGOs	6,840,000.00	30,772,000.00	0.00	30,772,000.00	20,460,000.00	10,312,000.00	66.49

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NOTE 93

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
051400200100	SOCIAL SECURITY WELFARE FUND	N	N	N	N	N	N	%
2	EXPENDITURE	3,500,000.00	203,600,000.00	0.00	203,600,000.00	87,600,000.00	116,000,000.00	43.03
22	OTHER RECURRENT COSTS	3,500,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
2202	OVERHEAD COST	3,500,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020703	LEGAL SERVICES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	300,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
2204	GRANT AND CONTRIBUTIONS GENERAL	0.00	200,000,000.00	0.00	200,000,000.00	84,000,000.00	0.00	42.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	200,000,000.00	0.00	200,000,000.00	84,000,000.00	0.00	42.00
22040109	GRANT TO COMUNITIES/NGOs	0.00	200,000,000.00	0.00	200,000,000.00	84,000,000.00	0.00	42.00

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NOTE 94

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
051400200100	SCHOOL FOR HANDICAP							
2	EXPENDITURE	960,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	960,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
2202	OVERHEAD COST	960,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	140,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	140,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220202	UTILITIES - GENERAL	150,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020205	WATER RATE	150,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	100,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	150,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	150,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22020601	RESIDENTIAL RENT	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	420,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	0.00
22021007	WELFARE PACKAGES	120,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00

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NOTE 95

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
051700100100	MINISTRY OF BASIC AND SECONDRY EDUCATION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	2,028,522,070.61	4,856,118,021.28	0.00	4,762,118,021.28	3,399,473,807.00	1,362,644,214.28	71.39
21	PERSONAL COST	570,195,221.61	648,938,021.28	0.00	648,938,021.28	648,000,000.00	938,021.28	99.86
2101	SALARY	570,195,221.61	648,938,021.28	0.00	648,938,021.28	648,000,000.00	938,021.28	99.86
21010101	SALARIES AND WAGES	570,195,221.61	648,938,021.28	0.00	648,938,021.28	648,000,000.00	938,021.28	99.86
21010101	SALARY	570,195,221.61	648,938,021.28	0.00	648,938,021.28	648,000,000.00	938,021.28	99.86
22	OTHER RECURRENT COSTS	1,458,326,849.00	4,207,180,000.00	0.00	4,113,180,000.00	2,751,473,807.00	1,361,706,193.00	66.89
2202	OVERHEAD COST	1,456,326,849.00	4,177,180,000.00	0.00	4,083,180,000.00	2,741,473,807.00	1,341,706,193.00	67.14
220201	TRAVEL AND TRANSPORT- GENERAL	40,320,000.00	30,000,000.00	0.00	30,000,000.00	25,000,000.00	0.00	83.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,320,000.00	30,000,000.00	0.00	30,000,000.00	25,000,000.00	0.00	83.33
220202	UTILITIES - GENERAL	120,000.00	180,000.00	0.00	180,000.00	100,000.00	80,000.00	55.56
22020201	ELECTRICITY CHARGES	0.00	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00
22020205	WATER RATES	120,000.00	120,000.00	0.00	120,000.00	100,000.00	20,000.00	83.33
220203	MATERIALS & SUPPLIES - GENERAL	5,238,000.00	3,015,000,000.00	0.00	2,921,000,000.00	2,104,825,646.00	816,174,354.00	72.06
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	5,238,000.00	7,000,000.00	0.00	7,000,000.00	4,188,000.00	2,812,000.00	59.83
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	3,000,000,000.00	0.00	2,906,000,000.00	2,100,637,646.00	805,362,354.00	72.29
220204	MAINTENANCE SERVICE - GENERAL	10,026,000.00	28,000,000.00	0.00	28,000,000.00	20,246,000.00	7,754,000.00	72.31
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	9,101,000.00	15,000,000.00	0.00	15,000,000.00	14,920,000.00	80,000.00	99.47
22020402	MAINTENANCE OF OFFICE FURNITURE	925,000.00	13,000,000.00	0.00	13,000,000.00	5,326,000.00	7,674,000.00	40.97
220205	TRAINING - GENERAL	8,900,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	8,900,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,391,722,849.00	1,094,000,000.00	0.00	1,094,000,000.00	591,302,161.00	502,697,839.00	54.05
22021001	REFRESHMENT & MEALS	49,963,765.00	60,000,000.00	0.00	60,000,000.00	2,030,000.00	57,970,000.00	3.38
22021007	WELFARE PACKAGES	6,939,935.00	22,000,000.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021022	SCHOOL EXPENSES	1,334,819,149.00	1,000,000,000.00	0.00	1,000,000,000.00	589,272,161.00	410,727,839.00	58.93
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
2204	GRANT AND CONTRIBUTIONS GENERAL	2,000,000.00	30,000,000.00	0.00	30,000,000.00	10,000,000.00	20,000,000.00	33.33
220401	LOCAL GRANT AND CONTRIBUTIONS	2,000,000.00	30,000,000.00	0.00	30,000,000.00	10,000,000.00	20,000,000.00	33.33
22040109	GRANT TO COMUNITIES/NGOs	2,000,000.00	30,000,000.00	0.00	30,000,000.00	10,000,000.00	20,000,000.00	33.33

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051700300100	UNIVERSAL BASIC EDUCATION							
2	EXPENDITURE	1,874,145,608.78	1,963,745,169.16	0.00	2,166,000,000.00	1,828,648,000.00	337,352,000.00	84.43
21	PERSONAL COST	1,786,407,458.53	1,847,245,169.16	0.00	2,046,000,000.00	1,700,000,000.00	346,000,000.00	83.09
2101	SALARY	1,786,407,458.53	1,847,245,169.16	0.00	2,046,000,000.00	1,700,000,000.00	346,000,000.00	83.09
210101	SALARIES AND WAGES	1,786,407,458.53	1,847,245,169.16	0.00	2,046,000,000.00	1,700,000,000.00	346,000,000.00	83.09
21010101	SALARY	1,786,407,458.53	1,847,245,169.16	0.00	1,756,145,169.16	1,700,000,000.00	56,145,169.16	96.80
22	OTHER RECURRENT COSTS	87,738,150.25	116,500,000.00	0.00	207,600,000.00	128,648,000.00	78,952,000.00	61.97
2202	OVERHEAD COST	86,948,150.25	115,500,000.00	0.00	206,000,000.00	128,048,000.00	77,952,000.00	62.16
220201	TRAVEL AND TRANSPORT- GENERAL	14,436,000.00	15,000,000.00	0.00	35,000,000.00	25,130,000.00	9,870,000.00	71.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,436,000.00	15,000,000.00	0.00	35,000,000.00	25,130,000.00	9,870,000.00	71.80
220202	UTILITIES - GENERAL	1,929,000.00	2,500,000.00	0.00	5,000,000.00	4,120,000.00	880,000.00	82.40
22020201	ELECTRICITY CHARGES	1,929,000.00	2,500,000.00	0.00	5,000,000.00	4,120,000.00	880,000.00	82.40
220203	MATERIALS & SUPPLIES - GENERAL	7,099,600.00	12,000,000.00	0.00	32,000,000.00	16,917,000.00	15,083,000.00	52.87
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	6,449,600.00	9,000,000.00	0.00	26,000,000.00	14,917,000.00	11,083,000.00	57.37
22020310	TEACHING AIDS/INSTRUCTIONAL MATERIALS	650,000.00	3,000,000.00	0.00	6,000,000.00	2,000,000.00	4,000,000.00	33.33
220204	MAINTENANCE SERVICE - GENERAL	11,479,993.28	24,000,000.00	0.00	54,000,000.00	29,939,000.00	24,061,000.00	55.44
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,618,993.28	9,000,000.00	0.00	24,000,000.00	13,739,000.00	10,261,000.00	57.25
22020402	MAINTENANCE OF OFFICE FURNITURE	2,861,000.00	15,000,000.00	0.00	30,000,000.00	16,200,000.00	13,800,000.00	54.00
220205	TRAINING - GENERAL	3,970,000.00	7,000,000.00	0.00	17,000,000.00	6,900,000.00	10,100,000.00	40.59
22020501	LOCAL TRAINING	3,970,000.00	7,000,000.00	0.00	17,000,000.00	6,900,000.00	10,100,000.00	40.59
220207	CONSULTAING & PROFESSIONAL SERVICES - GENERAL	1,750,000.00	5,000,000.00	0.00	5,000,000.00	4,130,000.00	870,000.00	82.60
22020701	FINANCIAL CONSULTING	1,750,000.00	5,000,000.00	0.00	5,000,000.00	4,130,000.00	870,000.00	82.60
220210	MISCELLANEOUS EXPENSES GENERAL	46,283,556.97	50,000,000.00	0.00	58,000,000.00	40,912,000.00	17,088,000.00	70.54
22021001	REFRESHMENT & MEALS	9,574,472.72	10,000,000.00	0.00	15,000,000.00	10,031,000.00	4,969,000.00	66.87
22021002	HONORARIUM & SITTING ALLOWANCE	6,899,084.25	7,000,000.00	0.00	10,000,000.00	6,491,000.00	3,509,000.00	64.91
22021024	COMMITTEE & COMMISSION EXPENSES	29,810,000.00	33,000,000.00	0.00	33,000,000.00	24,390,000.00	8,610,000.00	73.91
2204	GRANTS AND CONTRIBUTIONS GENERAL	790,000.00	1,000,000.00	0.00	1,600,000.00	600,000.00	1,000,000.00	37.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	790,000.00	1,000,000.00	0.00	1,600,000.00	600,000.00	1,000,000.00	37.50
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	790,000.00	1,000,000.00	0.00	1,600,000.00	600,000.00	1,000,000.00	37.50

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
051700300200	PRIMARY SCHOOL STAFF PENSION BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	5,045,764.56	6,145,764.56	0.00	6,145,764.56	5,043,764.56	1,102,000.00	82.07
21	PERSONAL COST	2,645,764.56	2,645,764.56	0.00	2,645,764.56	2,645,764.56	0.00	100.00
2101	SALARY	2,645,764.56	2,645,764.56	0.00	2,645,764.56	2,645,764.56	0.00	100.00
210101	SALARIES AND WAGES	2,645,764.56	2,645,764.56	0.00	2,645,764.56	2,645,764.56	0.00	100.00
21010101	SALARY	2,645,764.56	2,645,764.56	0.00	2,645,764.56	2,645,764.56	0.00	100.00
22	OTHER RECURRENT COSTS	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,398,000.00	1,102,000.00	68.51
2202	OVERHEAD COST	2,400,000.00	3,500,000.00	0.00	3,500,000.00	2,398,000.00	1,102,000.00	68.51
220201	TRAVEL AND TRANSPORT- GENERAL	395,000.00	500,000.00	0.00	500,000.00	466,500.00	33,500.00	93.30
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	395,000.00	500,000.00	0.00	500,000.00	466,500.00	33,500.00	93.30
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	900,000.00	900,000.00	0.00	900,000.00	870,050.00	29,950.00	96.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	900,000.00	900,000.00	0.00	900,000.00	870,050.00	29,950.00	96.67
22020305	PRINTING OF DOCUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	732,900.00	900,000.00	0.00	900,000.00	700,050.00	199,950.00	77.78
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	315,900.00	400,000.00	0.00	400,000.00	256,500.00	143,500.00	64.13
22020402	MAINTENANCE OF OFFICE FURNITURE	417,000.00	500,000.00	0.00	500,000.00	443,550.00	56,450.00	88.71
220205	TRAINING - GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	172,100.00	800,000.00	0.00	800,000.00	161,400.00	638,600.00	20.18
22021001	REFRESHMENT & MEALS	172,100.00	300,000.00	0.00	300,000.00	161,400.00	138,600.00	53.80
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021026	EXCO & TENDER EXPENSES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
051700800100	LIBRARY BOARD							
2	EXPENDITURE	48,379,666.44	61,500,000.00	0.00	61,500,000.00	61,500,000.00	0.00	100.00
21	PERSONAL COST	42,379,666.44	54,000,000.00	0.00	54,000,000.00	54,000,000.00	0.00	100.00
2101	SALARY	42,379,666.44	54,000,000.00	0.00	54,000,000.00	54,000,000.00	0.00	100.00
210101	SALARIES AND WAGES	42,379,666.44	54,000,000.00	0.00	54,000,000.00	54,000,000.00	0.00	100.00
21010101	SALARY	42,379,666.44	54,000,000.00	0.00	54,000,000.00	54,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	6,000,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	100.00
2202	OVERHEAD COST	6,000,000.00	7,450,000.00	0.00	7,450,000.00	7,450,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220202	UTILITIES - GENERAL	100,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	100,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	3,200,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,300,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020304	MAGAZINES & PERIODICALS	1,900,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	1,900,000.00	2,450,000.00	0.00	2,450,000.00	2,450,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	800,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	800,000.00	950,000.00	0.00	950,000.00	950,000.00	0.00	100.00
220205	TRAINING - GENERAL	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020501	LOCAL TRAINING	100,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	600,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	400,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES CURRENT	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
051702600100	ARABIC AND ISLAMIC EDUCATION BOARD							
2	EXPENDITURE	441,762,249.25	418,624,456.96	0.00	418,624,456.96	399,921,127.52	18,703,329.44	95.53
21	PERSONAL COST	428,262,249.25	396,174,456.96	0.00	396,174,456.96	385,471,127.52	10,703,329.44	97.30
2101	SALARY	428,262,249.25	396,174,456.96	0.00	396,174,456.96	385,471,127.52	10,703,329.44	97.30
210101	SALARIES AND WAGES	428,262,249.25	396,174,456.96	0.00	396,174,456.96	385,471,127.52	10,703,329.44	97.30
21010101	SALARY	428,262,249.25	396,174,456.96	0.00	396,174,456.96	385,471,127.52	10,703,329.44	97.30
22	OTHER RECURRENT COSTS	13,500,000.00	22,450,000.00	0.00	22,450,000.00	14,450,000.00	8,000,000.00	64.37
2202	OVERHEAD COST	13,250,000.00	22,200,000.00	0.00	22,200,000.00	14,200,000.00	8,000,000.00	63.96
220201	TRAVEL AND TRANSPORT- GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020205	WATER RATES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	9,950,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	9,000,000.00	0.00	9,000,000.00	1,000,000.00	8,000,000.00	11.11
22021007	WELFARE PACKAGES	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22021022	SCHOOL EXPENSES	100,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES/NGOs	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
051702700100	ABDULLAHI FODIO ISLAMIC CENTER	N	N	N	N	N	N	%
2	EXPENDITURE	106,668,996.98	119,816,982.72	0.00	119,816,982.72	104,259,082.51	15,557,900.21	87.02
21	PERSONAL COST	56,758,996.98	56,816,982.72	0.00	56,816,982.72	55,119,882.51	1,697,100.21	97.01
2101	SALARY	56,758,996.98	56,816,982.72	0.00	56,816,982.72	55,119,882.51	1,697,100.21	97.01
210101	SALARIES AND WAGES	56,758,996.98	56,816,982.72	0.00	56,816,982.72	55,119,882.51	1,697,100.21	97.01
21010101	SALARY	56,758,996.98	56,816,982.72	0.00	56,816,982.72	55,119,882.51	1,697,100.21	97.01
22	OTHER RECURRENT COSTS	49,910,000.00	63,000,000.00	0.00	63,000,000.00	49,139,200.00	13,860,800.00	78.00
2202	OVERHEAD COST	49,910,000.00	63,000,000.00	0.00	63,000,000.00	49,139,200.00	13,860,800.00	78.00
220201	TRAVEL AND TRANSPORT- GENERAL	860,000.00	1,500,000.00	0.00	1,500,000.00	752,000.00	748,000.00	50.13
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	860,000.00	1,500,000.00	0.00	1,500,000.00	752,000.00	748,000.00	50.13
220202	UTILITIES - GENERAL	650,000.00	1,000,000.00	0.00	1,000,000.00	850,000.00	150,000.00	85.00
22020201	ELECTRICITY CHARGES	650,000.00	1,000,000.00	0.00	1,000,000.00	850,000.00	150,000.00	85.00
220203	MATERIALS & SUPPLIES - GENERAL	45,460,000.00	52,500,000.00	0.00	52,500,000.00	44,201,000.00	8,299,000.00	84.19
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,200,000.00	2,000,000.00	0.00	2,000,000.00	871,000.00	1,129,000.00	43.55
22020304	MAGAZINES & PERIODICALS	200,000.00	500,000.00	0.00	500,000.00	180,000.00	320,000.00	36.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	44,060,000.00	50,000,000.00	0.00	50,000,000.00	43,150,000.00	6,850,000.00	86.30
220204	MAINTENANCE SERVICE - GENERAL	1,590,000.00	4,000,000.00	0.00	4,000,000.00	1,491,200.00	2,508,800.00	37.28
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	420,000.00	1,000,000.00	0.00	1,000,000.00	519,000.00	481,000.00	51.90
22020402	MAINTENANCE OF OFFICE FURNITURE	370,000.00	1,000,000.00	0.00	1,000,000.00	295,000.00	705,000.00	29.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	400,000.00	1,000,000.00	0.00	1,000,000.00	302,200.00	697,800.00	30.22
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	1,000,000.00	0.00	1,000,000.00	375,000.00	625,000.00	37.50
220210	MISCELLANEOUS EXPENSES GENERAL	1,350,000.00	4,000,000.00	0.00	4,000,000.00	1,845,000.00	2,155,000.00	46.13
22021001	REFRESHMENT & MEALS	440,000.00	1,500,000.00	0.00	1,500,000.00	900,000.00	600,000.00	60.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
22021004	MEDICALEXPENSES LOCAL	800,000.00	1,500,000.00	0.00	1,500,000.00	745,000.00	755,000.00	49.67

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CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
051705700100	SECONDARY SCHOOL MANAGEMENT BOARD							
2	EXPENDITURE	2,024,092,836.23	1,938,679,998.00	0.00	2,032,679,998.60	1,983,121,556.30	49,558,442.30	97.56
21	PERSONAL COST	1,842,880,036.23	1,706,919,998.00	0.00	1,770,919,998.60	1,769,531,356.30	1,388,642.30	99.92
2101	SALARY	1,842,880,036.23	1,706,919,998.00	0.00	1,770,919,998.60	1,769,531,356.30	1,388,642.30	99.92
210101	SALARIES AND WAGES	1,842,880,036.23	1,706,919,998.00	0.00	1,770,919,998.60	1,769,531,356.30	1,388,642.30	99.92
21010101	SALARY	1,842,880,036.23	1,706,919,998.00	0.00	1,770,919,998.60	1,769,531,356.30	1,388,642.30	99.92
22	OTHER RECURRENT COSTS	181,212,800.00	231,760,000.00	0.00	261,760,000.00	213,590,200.00	48,169,800.00	81.60
2202	OVERHEAD COST	181,167,800.00	230,660,000.00	0.00	260,660,000.00	213,590,200.00	47,069,800.00	81.94
220201	TRAVEL AND TRANSPORT- GENERAL	1,992,000.00	2,000,000.00	0.00	2,000,000.00	1,934,000.00	66,000.00	96.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,992,000.00	2,000,000.00	0.00	2,000,000.00	1,934,000.00	66,000.00	96.70
220202	UTILITIES - GENERAL	720,000.00	1,300,000.00	0.00	1,300,000.00	720,000.00	580,000.00	55.38
22020205	WATER RATES	720,000.00	1,300,000.00	0.00	1,300,000.00	720,000.00	580,000.00	55.38
220203	MATERIALS & SUPPLIES - GENERAL	2,498,000.00	2,500,000.00	0.00	2,500,000.00	2,252,000.00	248,000.00	90.08
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,498,000.00	2,500,000.00	0.00	2,500,000.00	2,252,000.00	248,000.00	90.08
220204	MAINTENANCE SERVICE - GENERAL	1,479,000.00	4,000,000.00	0.00	4,000,000.00	1,262,700.00	2,737,300.00	31.57
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	965,000.00	2,000,000.00	0.00	2,000,000.00	875,200.00	1,124,800.00	43.76
22020402	MAINTENANCE OF OFFICE FURNITURE	514,000.00	2,000,000.00	0.00	2,000,000.00	387,500.00	1,612,500.00	19.38
220205	TRAINING - GENERAL	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	174,478,800.00	220,360,000.00	0.00	250,360,000.00	207,421,500.00	42,938,500.00	82.85
22021006	POSTAGES & COURIER SERVICE	33,450,000.00	40,000,000.00	0.00	70,000,000.00	66,400,000.00	3,600,000.00	94.86
22021007	WELFARE PACKAGES	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021009	SPORTING ACTIVITIES	2,740,800.00	6,000,000.00	0.00	6,000,000.00	2,593,500.00	3,406,500.00	43.23
22021021	SPECIAL DAYS/CELEBRATIONS	288,000.00	1,000,000.00	0.00	1,000,000.00	428,000.00	572,000.00	42.80
22021024	COMMITTEE & COMMISSION EXPENSES	138,000,000.00	172,860,000.00	0.00	172,860,000.00	138,000,000.00	34,860,000.00	79.83
2204	GRANTS AND CONTRIBUTIONS GENERAL	45,000.00	1,100,000.00	0.00	1,100,000.00	0.00	1,100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	45,000.00	1,100,000.00	0.00	1,100,000.00	0.00	1,100,000.00	0.00
22040109	GRANTS TO COMMUNITIES/NGOs	45,000.00	1,100,000.00	0.00	1,100,000.00	0.00	1,100,000.00	0.00

NOTE 102



NOTE 102

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
051702800100	AGENCY FOR ADULT EDUCATION	N	N	N	N	N	N	%
2	EXPENDITURE	21,096,502.01	20,748,771.92	0.00	20,748,771.92	20,393,771.00	355,000.92	98.29
21	PERSONAL COST	19,306,502.01	18,793,771.92	0.00	18,793,771.92	18,793,771.00	0.92	100.00
2101	SALARY	19,306,502.01	18,793,771.92	0.00	18,793,771.92	18,793,771.00	0.92	100.00
210101	SALARIES AND WAGES	19,306,502.01	18,793,771.92	0.00	18,793,771.92	18,793,771.00	0.92	100.00
21010101	SALARY	19,306,502.01	18,793,771.92	0.00	18,793,771.92	18,793,771.00	0.92	100.00
22	OTHER RECURRENT COSTS	1,790,000.00	1,955,000.00	0.00	1,955,000.00	1,600,000.00	355,000.00	81.84
2202	OVERHEAD COST	1,790,000.00	1,955,000.00	0.00	1,955,000.00	1,600,000.00	355,000.00	81.84
220201	TRAVEL AND TRANSPORT- GENERAL	190,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	190,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	90,000.00	120,000.00	0.00	120,000.00	70,000.00	50,000.00	58.33
22020201	ELECTRICITY CHARGES	90,000.00	120,000.00	0.00	120,000.00	70,000.00	50,000.00	58.33
220203	MATERIALS & SUPPLIES - GENERAL	580,000.00	645,000.00	0.00	645,000.00	565,000.00	80,000.00	87.60
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	220,000.00	250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
22020302	BOOKS	360,000.00	395,000.00	0.00	395,000.00	345,000.00	50,000.00	87.34
220204	MAINTENANCE SERVICE - GENERAL	410,000.00	370,000.00	0.00	370,000.00	300,000.00	70,000.00	81.08
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	130,000.00	120,000.00	0.00	120,000.00	90,000.00	30,000.00	75.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,000.00	250,000.00	0.00	250,000.00	210,000.00	40,000.00	84.00
220205	TRAINING - GENERAL	80,000.00	100,000.00	0.00	100,000.00	65,000.00	35,000.00	65.00
22020501	LOCAL TRAINING	80,000.00	100,000.00	0.00	100,000.00	65,000.00	35,000.00	65.00
220210	MISCELLANEOUS EXPENSES GENERAL	440,000.00	520,000.00	0.00	520,000.00	400,000.00	120,000.00	76.92
22021002	HONORARUIM & SITTING ALLOWANCE	220,000.00	250,000.00	0.00	250,000.00	210,000.00	40,000.00	84.00
22021003	PUBLICITY & ADVERTISEMENTS	130,000.00	140,000.00	0.00	140,000.00	100,000.00	40,000.00	71.43
22021024	COMMITTEE & COMMISSION EXPENSES	90,000.00	130,000.00	0.00	130,000.00	90,000.00	40,000.00	69.23

NOTE 103



NOTE 103

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
056300100100	MINISTRY FOR HIGHER EDUCATION							
2	EXPENDITURE	33,784,734.24	77,004,406.36	0.00	93,000,000.00	43,852,164.36	49,147,835.64	47.15
21	PERSONAL COST	27,184,734.24	35,504,406.36	0.00	37,632,164.36	37,632,164.36	0.00	100.00
2101	SALARY	27,184,734.24	35,504,406.36	0.00	37,632,164.36	37,632,164.36	0.00	100.00
21010101	SALARIES AND WAGES	27,184,734.24	35,504,406.36	0.00	37,632,164.36	37,632,164.36	0.00	100.00
21010101	SALARY	27,184,734.24	35,504,406.36	0.00	37,632,164.36	37,632,164.36	0.00	100.00
22	OTHER RECURRENT COSTS	6,600,000.00	41,500,000.00	0.00	41,500,000.00	6,220,000.00	35,280,000.00	14.99
2202	OVERHEAD COST	6,600,000.00	40,500,000.00	0.00	40,500,000.00	6,220,000.00	34,280,000.00	15.36
220201	TRAVEL AND TRANSPORT- GENERAL	1,290,000.00	3,000,000.00	0.00	3,000,000.00	1,906,000.00	1,094,000.00	63.53
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,290,000.00	3,000,000.00	0.00	3,000,000.00	1,906,000.00	1,094,000.00	63.53
220202	UTILITIES - GENERAL	715,000.00	1,500,000.00	0.00	1,500,000.00	90,000.00	1,410,000.00	6.00
22020201	ELECTRICITY CHARGES	715,000.00	1,500,000.00	0.00	1,500,000.00	90,000.00	1,410,000.00	6.00
220203	MATERIALS & SUPPLIES - GENERAL	1,043,250.00	3,500,000.00	0.00	3,500,000.00	1,081,000.00	2,419,000.00	30.89
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,043,250.00	3,500,000.00	0.00	3,500,000.00	1,081,000.00	2,419,000.00	30.89
220204	MAINTENANCE SERVICE - GENERAL	3,004,000.00	5,500,000.00	0.00	5,500,000.00	2,553,000.00	2,947,000.00	46.42
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,857,000.00	3,000,000.00	0.00	3,000,000.00	1,162,000.00	1,838,000.00	38.73
22020402	MAINTENANCE OF OFFICE FURNITURE	1,147,000.00	2,500,000.00	0.00	2,500,000.00	1,391,000.00	1,109,000.00	55.64
220205	TRAINING - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020701	FINANCIAL CONSOLTING	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	547,750.00	5,000,000.00	0.00	5,000,000.00	590,000.00	4,410,000.00	11.80
22021003	PUBLICITY & ADVERTISEMENTS	354,000.00	4,000,000.00	0.00	4,000,000.00	590,000.00	3,410,000.00	14.75
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COSTS	193,750.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2204	GRANT AND CONTRIBUTIONS GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22040109	GRANT TO COMUNITIES/NGOs	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00

NOTE 104



NOTE 104

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
056301800100	STATE POLYTECHNIC DAKIN GARI							
2	EXPENDITURES	375,410,771.67	409,442,957.00	0.00	409,442,957.00	387,972,616.42	21,470,340.58	94.76
21	PERSONNEL COST	334,176,104.45	352,442,957.00	0.00	352,442,957.00	350,907,222.03	1,535,734.97	99.56
2101	SALARY	333,376,954.45	351,442,957.00	0.00	351,442,957.00	350,707,222.03	735,734.97	99.79
210101	SALARY AND WAGES	333,376,954.45	351,442,957.00	0.00	351,442,957.00	350,707,222.03	735,734.97	99.79
21010101	SALARY	333,376,954.45	351,442,957.00	0.00	351,442,957.00	350,707,222.03	735,734.97	99.79
2103	SOCIAL BENEFITS	799,150.00	1,000,000.00	0.00	1,000,000.00	200,000.00	800,000.00	20.00
210301	SOCIAL BENEFITS	799,150.00	1,000,000.00	0.00	1,000,000.00	200,000.00	800,000.00	20.00
21030103	DEATH BENEFITS	799,150.00	1,000,000.00	0.00	1,000,000.00	200,000.00	800,000.00	20.00
22	OTHER RECURRENT COSTS	40,435,517.22	57,000,000.00	0.00	57,000,000.00	37,065,394.39	19,934,605.61	65.03
2202	OVERHEAD COST	40,435,517.22	57,000,000.00	0.00	57,000,000.00	37,065,394.39	19,934,605.61	65.03
220201	TRAVELLING & TRANSPORT- GENERAL	4,985,182.00	7,000,000.00	0.00	7,000,000.00	4,473,596.50	2,526,403.50	63.91
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,985,182.00	7,000,000.00	0.00	7,000,000.00	4,473,596.50	2,526,403.50	63.91
220202	UTILITIES - GENERAL	4,979,734.50	7,000,000.00	0.00	7,000,000.00	2,811,969.22	4,188,030.78	40.17
22020201	ELECTRICITY CHARGES	4,979,734.50	7,000,000.00	0.00	7,000,000.00	2,811,969.22	4,188,030.78	40.17
220203	MATERIALS & SUPPLIES - GENERAL	7,938,818.72	10,000,000.00	0.00	10,000,000.00	9,999,725.00	275.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	7,938,818.72	10,000,000.00	0.00	10,000,000.00	9,999,725.00	275.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	13,759,577.00	17,000,000.00	0.00	17,000,000.00	8,732,843.67	8,267,156.33	51.37
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	8,966,337.00	10,000,000.00	0.00	10,000,000.00	6,658,809.30	3,341,190.70	66.59
22020402	MAINTENANCE OF OFFICE FURNITURE	1,871,640.00	2,000,000.00	0.00	2,000,000.00	714,600.00	1,285,400.00	35.73
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,921,600.00	5,000,000.00	0.00	5,000,000.00	1,359,434.37	3,640,565.63	27.19
220205	TRAINING - GENERAL	1,941,125.00	4,000,000.00	0.00	4,000,000.00	535,000.00	3,465,000.00	13.38
22020501	LOCAL TRAINING	1,941,125.00	4,000,000.00	0.00	4,000,000.00	535,000.00	3,465,000.00	13.38
220210	MISCELLANEOUS EXPENSES GENERAL	6,831,080.00	12,000,000.00	0.00	12,000,000.00	10,512,260.00	1,487,740.00	87.60
22021002	HONORARUIM & SITTING ALLOWANCE	3,931,080.00	6,000,000.00	0.00	6,000,000.00	5,488,630.00	511,370.00	91.48
22021021	SPECIAL DAYS / CELEBRATIONS	2,900,000.00	6,000,000.00	0.00	6,000,000.00	5,023,630.00	976,370.00	83.73

NOTE 105



NOTE 105

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
056301800100	COLLEGE OF EDUCATION ARGUNGU							
2	EXPENDITURES	678,353,003.50	930,916,793.56	0.00	930,916,793.56	764,804,566.17	166,112,227.39	82.16
21	PERSONNEL COST	622,381,203.50	796,416,793.56	0.00	796,416,793.56	722,524,152.00	73,892,641.56	90.72
2101	SALARY	622,381,203.50	796,416,793.56	0.00	796,416,793.56	722,524,152.00	73,892,641.56	90.72
210101	SALARY AND WAGES	622,381,203.50	796,416,793.56	0.00	796,416,793.56	722,524,152.00	73,892,641.56	90.72
21010101	SALARY	622,381,203.50	796,416,793.56	0.00	796,416,793.56	722,524,152.00	73,892,641.56	90.72
22	OTHER RECURRENT COSTS	55,971,800.00	134,500,000.00	0.00	134,500,000.00	42,280,414.17	92,219,585.83	31.44
2202	OVERHEAD COST	55,971,800.00	134,500,000.00	0.00	134,500,000.00	42,280,414.17	92,219,585.83	31.44
220201	TRAVELLING & TRANSPORT- GENERAL	2,500,000.00	3,700,000.00	0.00	3,700,000.00	1,223,500.00	2,476,500.00	33.07
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	3,700,000.00	0.00	3,700,000.00	1,223,500.00	2,476,500.00	33.07
220202	UTILITIES - GENERAL	13,000,000.00	13,000,000.00	0.00	13,000,000.00	11,777,604.17	0.00	90.60
22020201	ELECTRICITY CHARGES	13,000,000.00	13,000,000.00	0.00	13,000,000.00	11,777,604.17	0.00	90.60
220203	MATERIALS & SUPPLIES - GENERAL	13,852,500.00	48,000,000.00	0.00	48,000,000.00	13,758,140.00	34,241,860.00	28.66
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	8,452,500.00	10,000,000.00	0.00	10,000,000.00	5,491,500.00	4,508,500.00	54.92
22020302	BOOKS	4,400,000.00	5,000,000.00	0.00	5,000,000.00	2,000,000.00	3,000,000.00	40.00
22020305	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	30,000,000.00	0.00	30,000,000.00	5,000,000.00	25,000,000.00	16.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	3,000,000.00	0.00	3,000,000.00	1,266,640.00	1,733,360.00	42.22
220204	MAINTENANCE SERVICES - GENERAL	15,390,300.00	26,000,000.00	0.00	26,000,000.00	9,507,170.00	16,492,830.00	36.57
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,439,000.00	10,000,000.00	0.00	10,000,000.00	4,567,520.00	5,432,480.00	45.68
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	4,107,500.00	0.00	82.15
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,951,300.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	8,000,000.00	0.00	8,000,000.00	832,150.00	7,167,850.00	10.40
220205	TRAINING - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	800,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22020603	RESIDENTIAL RENT	800,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,920,000.00	3,800,000.00	0.00	3,800,000.00	2,150,000.00	1,650,000.00	56.58
22020701	FINANCIAL CONSULTING	700,000.00	800,000.00	0.00	800,000.00	750,000.00	50,000.00	93.75
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	800,000.00	0.00	80.00
22020703	LEGAL SERVICES	220,000.00	2,000,000.00	0.00	2,000,000.00	600,000.00	1,400,000.00	30.00
220208	FUEL & LUBRICANTS - GENERAL	307,000.00	500,000.00	0.00	500,000.00	478,500.00	21,500.00	95.70
22020803	PLANT / GENERATOR FUEL COST	307,000.00	500,000.00	0.00	500,000.00	478,500.00	21,500.00	95.70
220210	MISCELLANEOUS EXPENSES GENERAL	8,202,000.00	38,000,000.00	0.00	38,000,000.00	3,185,500.00	34,814,500.00	8.38
22021001	REFRESHMENT & MEALS	1,000,000.00	500,000.00	0.00	500,000.00	400,000.00	0.00	80.00
22021003	PUBLICITY & ADVERTISEMENT	1,000,000.00	500,000.00	0.00	500,000.00	320,000.00	0.00	64.00
22021007	WELFARE PACKAGES	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021009	SPORTING ACTIVITIES	152,000.00	500,000.00	0.00	500,000.00	315,500.00	184,500.00	63.10
22021022	SCHOOL EXPENSES	0.00	5,000,000.00	0.00	5,000,000.00	1,000,000.00	4,000,000.00	20.00
22021024	COMMITTEE & COMMISSION EXPENSES	6,050,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	500,000.00	0.00	500,000.00	150,000.00	350,000.00	30.00
22021032	ACCREDITATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDEC BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
056302100100	STATE UNIVERSITY OF SCIENCE & TECHNOLOGY ALIERO							
2	EXPENDITURES	2,024,872,186.73	2,274,973,476.72	0.00	2,274,973,476.72	2,132,673,476.72	142,300,000.00	93.74
21	PERSONNEL COST	1,756,254,045.95	1,767,973,476.72	0.00	1,767,973,476.72	1,767,973,476.72	0.00	100.00
2101	SALARY	1,756,254,045.95	1,767,973,476.72	0.00	1,767,973,476.72	1,767,973,476.72	0.00	100.00
210101	SALARY AND WAGES	1,756,254,045.95	1,767,973,476.72	0.00	1,767,973,476.72	1,767,973,476.72	0.00	100.00
21010101	SALARY	1,756,254,045.95	1,767,973,476.72	0.00	1,767,973,476.72	1,767,973,476.72	0.00	100.00
22	OTHER RECURRENT COSTS	268,618,140.78	507,000,000.00	0.00	507,000,000.00	364,700,000.00	142,300,000.00	71.93
2202	OVERHEAD COST	262,728,437.78	497,000,000.00	0.00	497,000,000.00	364,700,000.00	132,300,000.00	73.38
220201	TRAVELLING & TRANSPORT- GENERAL	24,996,683.00	25,000,000.00	0.00	25,000,000.00	20,000,000.00	5,000,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	24,996,683.00	25,000,000.00	0.00	25,000,000.00	20,000,000.00	5,000,000.00	80.00
220202	UTILITIES - GENERAL	42,927,236.93	60,000,000.00	0.00	60,000,000.00	48,000,000.00	12,000,000.00	80.00
22020201	ELECTRICITY CHARGES	41,040,736.93	50,000,000.00	0.00	50,000,000.00	40,000,000.00	10,000,000.00	80.00
22020208	SOFTWARE CHARGES/LICENSE RENEWAL	1,886,500.00	10,000,000.00	0.00	10,000,000.00	8,000,000.00	2,000,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	18,577,945.00	30,000,000.00	0.00	30,000,000.00	27,000,000.00	3,000,000.00	90.00
22020302	BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	18,577,945.00	30,000,000.00	0.00	30,000,000.00	27,000,000.00	3,000,000.00	90.00
22020305	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	35,205,845.00	47,000,000.00	0.00	47,000,000.00	39,700,000.00	7,300,000.00	84.47
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,228,350.00	10,000,000.00	0.00	10,000,000.00	9,000,000.00	1,000,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,939,000.00	4,000,000.00	0.00	4,000,000.00	3,200,000.00	800,000.00	80.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	11,110,445.00	12,000,000.00	0.00	12,000,000.00	10,000,000.00	2,000,000.00	83.33
22020405	MAINTENANCE OF PLANTS/GENERATORS	986,400.00	1,000,000.00	0.00	1,000,000.00	500,000.00	500,000.00	50.00
22020406	OTHER MAINTENANCE SERVICES	13,941,650.00	20,000,000.00	0.00	20,000,000.00	17,000,000.00	3,000,000.00	85.00
220205	TRAINING - GENERAL	7,959,400.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	7,959,400.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
220206	OTHER SERVICES - GENERAL	4,682,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020603	RESIDENTIAL RENT	4,682,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	987,960.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	100.00
22020702	INFORMATION TECHNOLOGY CONSULTING	987,960.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020703	LEGAL SERVICES	0.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	127,391,367.85	315,000,000.00	0.00	315,000,000.00	210,000,000.00	105,000,000.00	66.67
22021004	MEDICAL EXPENSES - LOCAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021006	POSTAGE & COURIER SERVICES	48,922,851.85	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	49,255,936.00	212,000,000.00	0.00	212,000,000.00	112,000,000.00	100,000,000.00	52.83
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021021	SPECIAL DAYS / CELEBRATIONS	1,290,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22021022	SCHOOL EXPENSES	995,900.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	24,818,100.00	25,000,000.00	0.00	25,000,000.00	22,000,000.00	3,000,000.00	88.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021032	ACCREDITATION EXPENSES	1,108,580.00	20,000,000.00	0.00	20,000,000.00	18,000,000.00	2,000,000.00	90.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,889,703.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,889,703.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
22040101	GRANT TO COMMUNITIES/NGOs	5,889,703.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00

NOTE 107



NOTE 107

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
056305600100	STATE SCHOLARSHIP BOARD							
2	EXPENDITURES	8,639,877.84	9,889,877.84	0.00	9,889,877.84	8,644,519.04	1,245,358.80	87.41
21	PERSONNEL COST	5,639,877.84	5,639,877.84	0.00	5,639,877.84	5,639,519.04	358.80	99.99
2101	SALARY	5,639,877.84	5,639,877.84	0.00	5,639,877.84	5,639,519.04	358.80	99.99
210101	SALARY AND WAGES	5,639,877.84	5,639,877.84	0.00	5,639,877.84	5,639,519.04	358.80	99.99
21010101	SALARY	5,639,877.84	5,639,877.84	0.00	5,639,877.84	5,639,519.04	358.80	99.99
22	OTHER RECURRENT COSTS	3,000,000.00	4,250,000.00	0.00	4,250,000.00	3,005,000.00	1,245,000.00	70.71
2202	OVERHEAD COST	2,806,000.00	3,860,000.00	0.00	3,860,000.00	2,815,000.00	1,045,000.00	72.93
220201	TRAVELLING & TRANSPORT- GENERAL	575,000.00	700,000.00	0.00	700,000.00	520,000.00	180,000.00	74.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	575,000.00	700,000.00	0.00	700,000.00	520,000.00	180,000.00	74.29
220202	UTILITIES - GENERAL	300,000.00	400,000.00	0.00	400,000.00	320,000.00	80,000.00	80.00
22020201	ELECTRICITY CHARGES	300,000.00	400,000.00	0.00	400,000.00	320,000.00	80,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	354,500.00	560,000.00	0.00	560,000.00	335,000.00	225,000.00	59.82
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	45,000.00	60,000.00	0.00	60,000.00	50,000.00	10,000.00	83.33
22020305	PRINTING OF NON SECURITY DOCUMENTS	309,500.00	500,000.00	0.00	500,000.00	285,000.00	215,000.00	57.00
220204	MAINTENANCE SERVICES - GENERAL	745,000.00	1,000,000.00	0.00	1,000,000.00	770,000.00	230,000.00	77.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	395,000.00	500,000.00	0.00	500,000.00	450,000.00	50,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	500,000.00	0.00	500,000.00	320,000.00	180,000.00	64.00
220205	TRAINING - GENERAL	40,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22020501	LOCAL TRAINING	40,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22020701	FINANCIAL CONSULTING	40,000.00	50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
220210	MISCELLANEOUS EXPENSES GENERAL	751,500.00	1,100,000.00	0.00	1,100,000.00	790,000.00	310,000.00	71.82
22021007	WELFARE PACKAGES	346,500.00	500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
22021020	FOREIGN SCHOLARSHIP SCHEME	405,000.00	600,000.00	0.00	600,000.00	390,000.00	210,000.00	65.00
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	194,000.00	390,000.00	0.00	390,000.00	190,000.00	200,000.00	48.72
220401	LOCAL GRANTS AND CONTRIBUTIONS	194,000.00	390,000.00	0.00	390,000.00	190,000.00	200,000.00	48.72
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	194,000.00	390,000.00	0.00	390,000.00	190,000.00	200,000.00	48.72

NOTE 108



NOTE 108

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
056302800100	COLLEGE OF PRELIMINARY STUDIES YAURI							
2	EXPENDITURES	292,218,520.50	315,002,746.00	0.00	315,002,746.00	296,428,810.53	18,573,935.47	94.10
21	PERSONNEL COST	274,215,420.50	270,802,746.00	0.00	276,302,746.00	276,027,278.53	275,467.47	99.90
2101	SALARY	274,215,420.50	270,802,746.00	0.00	276,302,746.00	276,027,278.53	275,467.47	99.90
210101	SALARY AND WAGES	274,215,420.50	270,802,746.00	0.00	276,302,746.00	276,027,278.53	275,467.47	99.90
21010101	SALARY	274,215,420.50	270,802,746.00	0.00	276,302,746.00	276,027,278.53	275,467.47	99.90
22	OTHER RECURRENT COSTS	18,003,100.00	44,200,000.00	0.00	38,700,000.00	20,401,532.00	18,298,468.00	52.72
2202	OVERHEAD COST	17,878,100.00	44,000,000.00	0.00	38,500,000.00	20,351,532.00	18,148,468.00	52.86
220201	TRAVELLING & TRANSPORT- GENERAL	1,253,000.00	1,500,000.00	0.00	1,500,000.00	1,489,000.00	11,000.00	99.27
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,253,000.00	1,500,000.00	0.00	1,500,000.00	1,489,000.00	11,000.00	99.27
220202	UTILITIES - GENERAL	1,462,500.00	2,300,000.00	0.00	2,300,000.00	1,214,400.00	1,085,600.00	52.80
22020201	ELECTRICITY CHARGES	1,462,500.00	2,000,000.00	0.00	2,000,000.00	1,064,400.00	935,600.00	53.22
22020205	WATER RARES	0.00	300,000.00	0.00	300,000.00	150,000.00	150,000.00	50.00
220203	MATERIALS & SUPPLIES - GENERAL	1,786,200.00	5,200,000.00	0.00	5,200,000.00	2,564,500.00	2,635,500.00	49.32
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,683,200.00	3,500,000.00	0.00	3,500,000.00	2,441,000.00	1,059,000.00	69.74
22020304	MAGAZINES & PERIODICALS	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	103,000.00	1,000,000.00	0.00	1,000,000.00	123,500.00	876,500.00	12.35
220204	MAINTENANCE SERVICES - GENERAL	1,969,300.00	3,500,000.00	0.00	4,000,000.00	3,685,800.00	314,200.00	92.15
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,919,300.00	3,000,000.00	500,000.00	3,500,000.00	3,198,000.00	302,000.00	91.37
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	500,000.00	0.00	500,000.00	487,800.00	12,200.00	97.56
220205	TRAINING - GENERAL	200,000.00	1,300,000.00	0.00	1,300,000.00	120,000.00	1,180,000.00	9.23
22020501	LOCAL TRAINING	200,000.00	1,300,000.00	0.00	1,300,000.00	120,000.00	1,180,000.00	9.23
220210	MISCELLANEOUS EXPENSES GENERAL	11,207,100.00	30,200,000.00	0.00	24,200,000.00	10,217,832.00	13,982,168.00	42.22
22021003	PUBLICITY & ADVERTISEMENT	235,000.00	700,000.00	0.00	700,000.00	265,000.00	435,000.00	37.86
22021007	WELFARE PACKAGES	1,601,000.00	2,500,000.00	0.00	2,500,000.00	1,442,500.00	1,057,500.00	57.70
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,274,100.00	10,500,000.00	2,000,000.00	8,500,000.00	2,885,332.00	5,614,668.00	33.95
22021010	DIRECT TEACHING & LABORATORY COST	3,748,000.00	6,000,000.00	0.00	6,000,000.00	4,317,000.00	1,683,000.00	71.95
22021022	SCHOOL EXPENSES	2,349,000.00	5,500,000.00	1,000,000.00	4,500,000.00	1,308,000.00	3,192,000.00	29.07
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	4,000,000.00	3,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	125,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	125,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
22040101	GRANT TO COMMUNITIES/NGOs	125,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00

NOTE 109



NOTE 109

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
052100100100	MINISTRY OF HEALTH							
2	EXPENDITURES	4,322,192,546.24	5,636,827,008.24	0.00	5,636,827,008.24	5,414,601,700.42	222,225,307.82	96.06
21	PERSONNEL COST	4,074,056,796.24	4,671,399,604.24	0.00	4,980,683,924.37	4,979,872,700.42	811,223.95	99.98
2101	SALARY	4,074,056,796.24	4,671,399,604.24	0.00	4,980,683,924.37	4,979,872,700.42	811,223.95	99.98
210101	SALARY AND WAGES	4,074,056,796.24	4,671,399,604.24	0.00	4,980,683,924.37	4,979,872,700.42	811,223.95	99.98
21010101	SALARY	4,074,056,796.24	4,671,399,604.24	0.00	4,980,683,924.37	4,979,872,700.42	811,223.95	99.98
22	OTHER RECURRENT COSTS	248,135,750.00	965,427,404.00	0.00	656,143,083.87	434,729,000.00	221,414,083.87	66.26
2202	OVERHEAD COST	248,135,750.00	955,427,404.00	0.00	646,143,083.87	434,729,000.00	211,414,083.87	67.28
220201	TRAVELLING & TRANSPORT - GENERAL	4,698,000.00	8,000,000.00	0.00	8,000,000.00	4,544,000.00	3,456,000.00	56.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,698,000.00	8,000,000.00	0.00	8,000,000.00	4,544,000.00	3,456,000.00	56.80
220202	UTILITIES - GENERAL	100,000.00	527,404.00	0.00	527,404.00	120,000.00	407,404.00	22.75
22020201	ELECTRICITY CHARGES	100,000.00	527,404.00	0.00	527,404.00	120,000.00	407,404.00	22.75
220203	MATERIALS & SUPPLIES - GENERAL	12,834,000.00	17,000,000.00	0.00	17,000,000.00	958,000.00	16,042,000.00	5.64
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,916,500.00	2,000,000.00	0.00	2,000,000.00	958,000.00	1,042,000.00	47.90
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,917,500.00	0.00	0.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,445,400.00	38,000,000.00	0.00	33,715,679.87	16,092,500.00	17,623,179.87	47.73
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,337,400.00	8,000,000.00	0.00	8,000,000.00	7,244,500.00	755,500.00	90.56
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,000,000.00	0.00	10,000,000.00	2,348,000.00	7,652,000.00	23.48
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,108,000.00	20,000,000.00	0.00	15,715,679.87	6,500,000.00	9,215,679.87	41.36
220205	TRAINING - GENERAL	1,832,500.00	10,000,000.00	0.00	10,000,000.00	2,650,000.00	7,350,000.00	26.50
22020501	LOCAL TRAINING	1,832,500.00	10,000,000.00	0.00	10,000,000.00	2,650,000.00	7,350,000.00	26.50
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	50,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	50,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	216,225,850.00	831,900,000.00	0.00	571,900,000.00	410,364,500.00	161,535,500.00	71.75
22021001	REFRESHMENT & MEALS	9,635,100.00	10,000,000.00	0.00	10,000,000.00	7,804,500.00	2,195,500.00	78.05
22021004	MEDICAL EXPENSES- LOCAL	56,135,250.00	200,000,000.00	0.00	200,000,000.00	64,800,000.00	135,200,000.00	32.40
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	18,782,500.00	64,500,000.00	0.00	34,500,000.00	23,788,500.00	10,711,500.00	68.95
22021010	DIRECT TEACHING & LABORATORY COST	0.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22021009	MEDICAL EXPENSES - INTERNATIONAL	131,673,000.00	300,000,000.00	0.00	300,000,000.00	295,507,000.00	4,493,000.00	98.50
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	253,000,000.00	0.00	23,000,000.00	14,620,500.00	8,379,500.00	63.57
22021033	OTHER MISCELLANEOUS EXPENDITURE	0.00	4,000,000.00	0.00	4,000,000.00	3,844,000.00	156,000.00	96.10
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

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NOTE 110

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	₦	%
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY							
2	EXPENDITURES	24,000,000.00	24,000,000.00	0.00	24,000,000.00	17,700,000.00	6,300,000.00	73.75
22	OTHER RECURRENT COSTS	24,000,000.00	24,000,000.00	0.00	24,000,000.00	17,700,000.00	6,300,000.00	73.75
2202	OVERHEAD COST	23,806,000.00	23,500,000.00	0.00	23,500,000.00	17,700,000.00	5,800,000.00	75.32
220201	TRAVELLING & TRANSPORT- GENERAL	1,990,000.00	1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,990,000.00	1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00
220202	UTILITIES - GENERAL	2,484,000.00	2,500,000.00	0.00	2,500,000.00	1,800,000.00	700,000.00	72.00
22020201	ELECTRICITY CHARGES	2,484,000.00	2,500,000.00	0.00	2,500,000.00	1,800,000.00	700,000.00	72.00
220203	MATERIALS & SUPPLIES - GENERAL	5,290,000.00	4,800,000.00	0.00	4,800,000.00	3,500,000.00	1,300,000.00	72.92
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,995,000.00	2,000,000.00	0.00	2,000,000.00	1,700,000.00	300,000.00	85.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,395,000.00	1,400,000.00	0.00	1,400,000.00	800,000.00	600,000.00	57.14
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,900,000.00	1,400,000.00	0.00	1,400,000.00	1,000,000.00	400,000.00	71.43
220204	MAINTENANCE SERVICES - GENERAL	4,477,000.00	4,000,000.00	0.00	4,000,000.00	3,200,000.00	800,000.00	80.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,480,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE	999,000.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	998,000.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
220205	TRAINING - GENERAL	1,995,000.00	2,000,000.00	0.00	2,000,000.00	1,450,000.00	550,000.00	72.50
22020501	LOCAL TRAINING	1,995,000.00	2,000,000.00	0.00	2,000,000.00	1,450,000.00	550,000.00	72.50
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	900,000.00	1,000,000.00	0.00	1,000,000.00	850,000.00	150,000.00	85.00
22020708	MEDICAL CONSULTING	900,000.00	1,000,000.00	0.00	1,000,000.00	850,000.00	150,000.00	85.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,670,000.00	7,700,000.00	0.00	7,700,000.00	5,700,000.00	2,000,000.00	74.03
22021001	REFRESHMENT & MEALS	796,000.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
22021002	HONORARIUM & SITTING ALLOWANCE	680,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22021007	WELFARE PACKAGES	4,800,000.00	5,000,000.00	0.00	5,000,000.00	3,500,000.00	1,500,000.00	70.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	394,000.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	194,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	194,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	194,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

NOTE 111



NOTE 111

GENERAL HOSPITALS								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	220,054,751.00	0.00	220,054,751.00	166,856,209.00	53,198,542.00	75.82
2202	OVERHEAD COST	0.00	220,054,751.00	0.00	220,054,751.00	166,856,209.00	53,198,542.00	75.82
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	15,466,937.00	0.00	15,466,937.00	11,190,400.00	4,276,537.00	72.35
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	15,466,937.00	0.00	15,466,937.00	11,190,400.00	4,276,537.00	72.35
220202	UTILITIES - GENERAL	0.00	23,525,800.00	0.00	23,525,800.00	23,440,000.00	85,800.00	99.64
22020201	ELECTRICITY CHARGES	0.00	23,525,800.00	0.00	23,525,800.00	23,440,000.00	85,800.00	99.64
220203	MATERIALS & SUPPLIES - GENERAL	0.00	55,476,795.00	0.00	55,476,795.00	30,600,809.00	24,875,986.00	55.16
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	7,104,457.00	0.00	7,104,457.00	6,886,809.00	217,648.00	96.94
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	48,372,338.00	0.00	48,372,338.00	23,714,000.00	24,658,338.00	49.02
220204	MAINTENANCE SERVICES - GENERAL	0.00	54,202,553.00	0.00	54,202,553.00	40,213,000.00	13,989,553.00	74.19
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	14,726,960.00	0.00	14,726,960.00	9,622,000.00	5,104,960.00	65.34
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	15,901,203.00	0.00	15,901,203.00	13,395,000.00	2,506,203.00	84.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	23,574,390.00	0.00	23,574,390.00	17,196,000.00	6,378,390.00	72.94
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	71,382,666.00	0.00	71,382,666.00	61,412,000.00	9,970,666.00	86.03
22021001	REFRESHMENT & MEALS	0.00	20,471,333.00	0.00	20,471,333.00	16,200,000.00	4,271,333.00	79.14
22021007	WELFARE PACKAGES	0.00	50,911,333.00	0.00	50,911,333.00	45,212,000.00	5,699,333.00	88.81

NOTE TO GENERAL HOSPITALS



NOTE TO GENERAL HOSPITALS

GENERAL HOSPITAL ARGUNGU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	7,200,000.00	0.00	7,200,000.00	5,782,000.00	1,418,000.00	80.31
2202	OVERHEAD COST	0.00	7,200,000.00	0.00	7,200,000.00	5,782,000.00	1,418,000.00	80.31
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,800,000.00	0.00	1,800,000.00	1,200,000.00	0.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,800,000.00	0.00	1,800,000.00	1,200,000.00	0.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,220,000.00	0.00	1,220,000.00	1,042,000.00	178,000.00	85.41
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	262,000.00	138,000.00	65.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	820,000.00	0.00	820,000.00	780,000.00	40,000.00	95.12
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,380,000.00	600,000.00	69.70
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	420,000.00	580,000.00	42.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,560,000.00	40,000.00	97.50
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL YAURI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	14,000,000.00	0.00	14,000,000.00	11,730,000.00	2,270,000.00	83.79
2202	OVERHEAD COST	0.00	14,000,000.00	0.00	14,000,000.00	11,730,000.00	2,270,000.00	83.79
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	720,000.00	0.00	720,000.00	360,000.00	0.00	50.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	720,000.00	0.00	720,000.00	360,000.00	0.00	50.00
220202	UTILITIES - GENERAL	0.00	1,940,000.00	0.00	1,940,000.00	1,200,000.00	0.00	61.86
22020201	ELECTRICITY CHARGES	0.00	1,940,000.00	0.00	1,940,000.00	1,200,000.00	0.00	61.86
220203	MATERIALS & SUPPLIES - GENERAL	0.00	660,000.00	0.00	660,000.00	630,000.00	30,000.00	95.45
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	180,000.00	0.00	180,000.00	150,000.00	30,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,532,000.00	0.00	2,532,000.00	1,872,000.00	660,000.00	73.93
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	0.00	660,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,272,000.00	0.00	1,272,000.00	1,272,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	8,148,000.00	0.00	8,148,000.00	7,668,000.00	480,000.00	94.11
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	168,000.00	232,000.00	42.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	7,748,000.00	0.00	7,748,000.00	7,500,000.00	0.00	96.80

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL KAMBA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,448,400.00	551,600.00	90.81
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,448,400.00	551,600.00	90.81
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,400.00	0.00	100.20
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,400.00	0.00	100.20
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	0.00	86.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	0.00	86.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	950,000.00	150,000.00	86.36
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	200,000.00	150,000.00	57.14
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	890,000.00	10,000.00	98.89
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	240,000.00	0.00	96.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,108,000.00	192,000.00	91.65
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,308,000.00	0.00	87.20
GENERAL HOSPITAL WARA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,665,000.00	335,000.00	94.42
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,665,000.00	335,000.00	94.42
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	200,000.00	86.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	200,000.00	86.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	965,000.00	135,000.00	87.73
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	215,000.00	135,000.00	61.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL KANGIWA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,462,120.00	537,880.00	91.04
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,462,120.00	537,880.00	91.04
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	540,000.00	0.00	90.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	540,000.00	0.00	90.00
220202	UTILITIES - GENERAL	0.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,400,000.00	0.00	1,400,000.00	1,106,120.00	293,880.00	79.01
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	206,120.00	193,880.00	51.53
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,920,000.00	0.00	1,920,000.00	1,752,000.00	168,000.00	91.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	600,000.00	0.00	90.91
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	940,000.00	0.00	940,000.00	840,000.00	100,000.00	89.36
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,584,000.00	16,000.00	99.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	384,000.00	16,000.00	96.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
GENERAL HOSPITAL BUNZA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,661,100.00	338,900.00	94.35
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,661,100.00	338,900.00	94.35
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	200,000.00	86.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	200,000.00	86.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	961,100.00	138,900.00	87.37
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	211,100.00	138,900.00	60.31
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL AUGIE								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,300,000.00	700,000.00	88.33
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,300,000.00	700,000.00	88.33
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
22020201	ELECTRICITY CHARGES	0.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
220203	MATERIALS & SUPPLIES - GENERAL	0.00	660,000.00	0.00	660,000.00	460,000.00	200,000.00	69.70
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	420,000.00	0.00	420,000.00	220,000.00	200,000.00	52.38
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	240,000.00	0.00	240,000.00	240,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	834,000.00	0.00	834,000.00	834,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	132,000.00	0.00	132,000.00	132,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	702,000.00	0.00	702,000.00	702,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,186,000.00	0.00	3,186,000.00	3,186,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	1,458,000.00	0.00	1,458,000.00	1,458,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,728,000.00	0.00	1,728,000.00	1,728,000.00	0.00	100.00
GENERAL HOSPITAL MAHUTA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,796,012.00	203,988.00	96.60
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,796,012.00	203,988.00	96.60
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,620,000.00	0.00	1,620,000.00	1,416,012.00	203,988.00	87.41
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	420,000.00	0.00	420,000.00	216,012.00	203,988.00	51.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,860,000.00	0.00	1,860,000.00	1,860,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL BAMAIYI SUNDU MEDICAL CENTRE SENCHI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	4,947,000.00	1,053,000.00	82.45
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	4,947,000.00	1,053,000.00	82.45
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	180,000.00	0.00	90.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	180,000.00	0.00	90.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	0.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	0.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	875,000.00	225,000.00	79.55
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	215,000.00	135,000.00	61.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	660,000.00	90,000.00	88.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	780,000.00	120,000.00	86.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	240,000.00	0.00	96.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	180,000.00	70,000.00	72.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,112,000.00	188,000.00	91.83
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	660,000.00	140,000.00	82.50
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,452,000.00	0.00	96.80
GENERAL HOSPITAL BAGUDO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,797,000.00	203,000.00	96.62
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,797,000.00	203,000.00	96.62
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,620,000.00	0.00	1,620,000.00	1,417,000.00	203,000.00	87.47
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	420,000.00	0.00	420,000.00	217,000.00	203,000.00	51.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,860,000.00	0.00	1,860,000.00	1,860,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL GWANDU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	7,000,000.00	0.00	7,000,000.00	6,654,120.00	345,880.00	95.06
2202	OVERHEAD COST	0.00	7,000,000.00	0.00	7,000,000.00	6,654,120.00	345,880.00	95.06
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,400,000.00	0.00	2,400,000.00	2,214,120.00	0.00	92.26
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	214,120.00	0.00	53.53
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,820,000.00	160,000.00	91.92
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	320,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	840,000.00	160,000.00	84.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
GENERAL HOSPITAL ILLO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,363,000.00	637,000.00	89.38
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,363,000.00	637,000.00	89.38
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	963,000.00	137,000.00	87.55
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	213,000.00	137,000.00	60.86
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL JEGA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,794,122.00	205,878.00	96.57
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,794,122.00	205,878.00	96.57
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,620,000.00	0.00	1,620,000.00	1,414,122.00	205,878.00	87.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	420,000.00	0.00	420,000.00	214,122.00	205,878.00	50.98
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,860,000.00	0.00	1,860,000.00	1,860,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL KA'OJE								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,795,000.00	205,000.00	96.58
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,795,000.00	205,000.00	96.58
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,400,000.00	0.00	1,400,000.00	1,211,000.00	189,000.00	86.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	215,000.00	185,000.00	53.75
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,968,000.00	12,000.00	99.39
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL MAIYAMA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,542,365.00	457,635.00	92.37
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,542,365.00	457,635.00	92.37
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,920,000.00	0.00	1,920,000.00	1,462,365.00	457,635.00	76.16
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	720,000.00	0.00	720,000.00	262,365.00	457,635.00	36.44
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
GENERAL HOSPITAL RIBAH								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	7,000,000.00	0.00	7,000,000.00	5,368,150.00	1,631,850.00	76.69
2202	OVERHEAD COST	0.00	7,000,000.00	0.00	7,000,000.00	5,368,150.00	1,631,850.00	76.69
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	240,000.00	0.00	240,000.00	240,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	240,000.00	0.00	240,000.00	240,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	600,000.00	0.00	600,000.00	480,000.00	0.00	80.00
22020201	ELECTRICITY CHARGES	0.00	600,000.00	0.00	600,000.00	480,000.00	0.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,380,000.00	0.00	1,380,000.00	340,150.00	1,039,850.00	24.65
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	180,000.00	0.00	180,000.00	100,150.00	79,850.00	55.64
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,200,000.00	0.00	1,200,000.00	240,000.00	960,000.00	20.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,520,000.00	0.00	1,520,000.00	1,320,000.00	200,000.00	86.84
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	120,000.00	200,000.00	37.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,260,000.00	0.00	3,260,000.00	2,988,000.00	272,000.00	91.66
22021001	REFRESHMENT & MEALS	0.00	588,000.00	0.00	588,000.00	588,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	2,672,000.00	0.00	2,672,000.00	2,400,000.00	0.00	89.82

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL SHANGA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,380,000.00	5,792,365.00	587,635.00	90.79
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,380,000.00	5,792,365.00	587,635.00	90.79
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	1,012,365.00	87,635.00	92.03
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	262,365.00	87,635.00	74.96
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	1,980,000.00	1,980,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	320,000.00	320,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	1,600,000.00	1,600,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL BENA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,842,365.00	157,635.00	97.37
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,842,365.00	157,635.00	97.37
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,400,000.00	0.00	1,400,000.00	1,258,365.00	141,635.00	89.88
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	262,365.00	137,635.00	65.59
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,968,000.00	12,000.00	99.39
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL WASAGU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,412,365.00	587,635.00	90.21
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,412,365.00	587,635.00	90.21
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	1,012,365.00	87,635.00	92.03
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	262,365.00	87,635.00	74.96
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
GENERAL HOSPITAL ZAURO/AMBURSA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,412,365.00	587,635.00	90.21
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,412,365.00	587,635.00	90.21
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	1,012,365.00	87,635.00	92.03
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	262,365.00	87,635.00	74.96
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL KAMBAZA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,412,365.00	587,635.00	90.21
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,412,365.00	587,635.00	90.21
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	1,012,365.00	87,635.00	92.03
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	262,365.00	87,635.00	74.96
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

GENERAL HOSPITAL ALIERO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,410,000.00	590,000.00	90.17
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,410,000.00	590,000.00	90.17
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	0.00	83.33
22020201	ELECTRICITY CHARGES	0.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	0.00	83.33
220203	MATERIALS & SUPPLIES - GENERAL	0.00	680,000.00	0.00	680,000.00	675,000.00	5,000.00	99.26
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	260,000.00	0.00	260,000.00	255,000.00	5,000.00	98.08
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	778,000.00	0.00	778,000.00	483,000.00	295,000.00	62.08
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	122,000.00	0.00	122,000.00	120,000.00	2,000.00	98.36
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	656,000.00	0.00	656,000.00	363,000.00	0.00	55.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,222,000.00	0.00	3,222,000.00	3,132,000.00	90,000.00	97.21
22021001	REFRESHMENT & MEALS	0.00	1,458,000.00	0.00	1,458,000.00	1,368,000.00	90,000.00	93.83
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL KOKO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,500,000.00	500,000.00	91.67
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,500,000.00	500,000.00	91.67
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,700,000.00	0.00	1,700,000.00	1,700,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

GENERAL HOSPITAL DIRI DAJI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,842,365.00	157,635.00	97.37
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,842,365.00	157,635.00	97.37
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,400,000.00	0.00	1,400,000.00	1,258,365.00	141,635.00	89.88
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	262,365.00	137,635.00	65.59
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,968,000.00	12,000.00	99.39
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL SURU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,842,365.00	157,635.00	97.37
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,842,365.00	157,635.00	97.37
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,400,000.00	0.00	1,400,000.00	1,258,365.00	141,635.00	89.88
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	262,365.00	137,635.00	65.59
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,968,000.00	12,000.00	99.39
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
GENERAL HOSPITAL DAKIN GARI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	5,350,265.00	649,735.00	89.17
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	5,350,265.00	649,735.00	89.17
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	950,265.00	149,735.00	86.39
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	200,265.00	149,735.00	57.22
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



GENERAL HOSPITAL ZURU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	7,200,000.00	0.00	7,200,000.00	5,882,000.00	1,318,000.00	81.69
2202	OVERHEAD COST	0.00	7,200,000.00	0.00	7,200,000.00	5,882,000.00	1,318,000.00	81.69
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	1,800,000.00	0.00	1,800,000.00	1,300,000.00	0.00	72.22
22020201	ELECTRICITY CHARGES	0.00	1,800,000.00	0.00	1,800,000.00	1,300,000.00	0.00	72.22
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,220,000.00	0.00	1,220,000.00	1,042,000.00	178,000.00	85.41
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	262,000.00	138,000.00	65.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	820,000.00	0.00	820,000.00	780,000.00	40,000.00	95.12
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,980,000.00	0.00	1,980,000.00	1,380,000.00	600,000.00	69.70
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	420,000.00	580,000.00	42.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	0.00	1,600,000.00	1,560,000.00	40,000.00	97.50
22021001	REFRESHMENT & MEALS	0.00	400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

HOSPITAL MANAGEMENT (FATI LAMI)								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	1,800,000.00	0.00	1,800,000.00	1,702,000.00	98,000.00	94.56
2202	OVERHEAD COST	0.00	1,800,000.00	0.00	1,800,000.00	1,702,000.00	98,000.00	94.56
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	0.00	500,000.00	402,000.00	98,000.00	80.40
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	252,000.00	98,000.00	72.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	680,000.00	0.00	680,000.00	680,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	330,000.00	0.00	330,000.00	330,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	220,000.00	0.00	220,000.00	220,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	0.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

NOTE TO GENERAL HOSPITALS Contd.



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

HAFSAT EYE CENTER								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	0.00	6,000,000.00	0.00	6,000,000.00	4,550,000.00	1,450,000.00	75.83
2202	OVERHEAD COST	0.00	6,000,000.00	0.00	6,000,000.00	4,550,000.00	1,450,000.00	75.83
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,100,000.00	0.00	1,100,000.00	730,000.00	370,000.00	66.36
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	350,000.00	0.00	350,000.00	250,000.00	100,000.00	71.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	750,000.00	0.00	750,000.00	480,000.00	270,000.00	64.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	900,000.00	0.00	900,000.00	840,000.00	60,000.00	93.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	250,000.00	0.00	250,000.00	240,000.00	10,000.00	96.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	0.00	250,000.00	240,000.00	10,000.00	96.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	0.00	2,300,000.00	1,800,000.00	500,000.00	78.26
22021001	REFRESHMENT & MEALS	0.00	800,000.00	0.00	800,000.00	600,000.00	200,000.00	75.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00

NOTE 112



NOTE 112								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110300100	HEALTH SYSTEM DEVELOPMENT PROJECT II							
2	EXPENDITURES	1,200,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	1,200,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	100.00
2202	OVERHEAD COST	1,200,000.00	2,250,000.00	0.00	2,250,000.00	2,250,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	150,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220202	UTILITIES - GENERAL	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020203	INTERNET ACCESS CHARGES	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	100,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	450,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220205	TRAINING - GENERAL	200,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020501	LOCAL TRAINING	200,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021004	MEDICAL EXPENSES- LOCAL	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00

NOTE 113



NOTE 113

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR BUDGET	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052102600100	SIR YAHAYA MEMORIAL HOSPITAL							
2	EXPENDITURES	586,759,797.07	632,801,849.16	0.00	632,801,849.16	591,641,761.42	41,160,087.74	93.50
21	PERSONNEL COST	550,759,797.07	560,801,849.16	0.00	560,801,849.16	555,641,761.42	5,160,087.74	99.08
2101	SALARY	550,759,797.07	560,801,849.16	0.00	560,801,849.16	555,641,761.42	5,160,087.74	99.08
210101	SALARY AND WAGES	550,759,797.07	560,801,849.16	0.00	560,801,849.16	555,641,761.42	5,160,087.74	99.08
21010101	SALARY	550,759,797.07	560,801,849.16	0.00	560,801,849.16	555,641,761.42	5,160,087.74	99.08
22	OTHER RECURRENT COSTS	36,000,000.00	72,000,000.00	0.00	72,000,000.00	36,000,000.00	36,000,000.00	50.00
2202	OVERHEAD COST	34,800,000.00	70,500,000.00	0.00	70,500,000.00	34,650,000.00	35,850,000.00	49.15
220201	TRAVELLING & TRANSPORT- GENERAL	3,500,000.00	5,000,000.00	0.00	5,000,000.00	3,700,000.00	1,300,000.00	74.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	5,000,000.00	0.00	5,000,000.00	3,700,000.00	1,300,000.00	74.00
220202	UTILITIES - GENERAL	2,000,000.00	3,500,000.00	0.00	3,500,000.00	2,600,000.00	900,000.00	74.29
22020201	ELECTRICITY CHARGES	2,000,000.00	3,500,000.00	0.00	3,500,000.00	2,600,000.00	900,000.00	74.29
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	20,500,000.00	0.00	20,500,000.00	5,700,000.00	14,800,000.00	27.80
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,200,000.00	3,000,000.00	0.00	3,000,000.00	2,450,000.00	550,000.00	81.67
22020306	PRINTING OF SECURITY DOCUMENT	2,300,000.00	4,000,000.00	0.00	4,000,000.00	3,250,000.00	750,000.00	81.25
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,100,000.00	13,600,000.00	0.00	13,600,000.00	7,500,000.00	6,100,000.00	55.15
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,100,000.00	2,500,000.00	0.00	2,500,000.00	1,550,000.00	950,000.00	62.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	3,600,000.00	0.00	3,600,000.00	1,450,000.00	2,150,000.00	40.28
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,400,000.00	4,000,000.00	0.00	4,000,000.00	2,150,000.00	1,850,000.00	53.75
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,200,000.00	3,500,000.00	0.00	3,500,000.00	2,350,000.00	1,150,000.00	67.14
220205	TRAINING - GENERAL	1,400,000.00	1,900,000.00	0.00	1,900,000.00	1,200,000.00	700,000.00	63.16
22020501	LOCAL TRAINING	1,400,000.00	1,900,000.00	0.00	1,900,000.00	1,200,000.00	700,000.00	63.16
220208	FUEL & LUBRICANTS - GENERAL	2,400,000.00	6,000,000.00	0.00	6,000,000.00	3,450,000.00	2,550,000.00	57.50
22020803	PLANT / GENERATOR FUEL COST	2,400,000.00	6,000,000.00	0.00	6,000,000.00	3,450,000.00	2,550,000.00	57.50
220210	MISCELLANEOUS EXPENSES GENERAL	12,900,000.00	20,000,000.00	0.00	20,000,000.00	10,500,000.00	9,500,000.00	52.50
22021001	REFRESHMENT & MEALS	2,800,000.00	4,500,000.00	0.00	4,500,000.00	2,250,000.00	2,250,000.00	50.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,300,000.00	5,000,000.00	0.00	5,000,000.00	1,950,000.00	3,050,000.00	39.00
22021004	MEDICAL EXPENSES- LOCAL	3,100,000.00	5,000,000.00	0.00	5,000,000.00	2,250,000.00	2,750,000.00	45.00
22021007	WELFARE PACKAGES	1,700,000.00	2,500,000.00	0.00	2,500,000.00	1,200,000.00	1,300,000.00	48.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,000,000.00	3,000,000.00	0.00	3,000,000.00	2,850,000.00	150,000.00	95.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,350,000.00	150,000.00	90.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,350,000.00	150,000.00	90.00
22040101	GRANT TO OTHER COMMUNITIES/NGOs	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,350,000.00	150,000.00	90.00

NOTE 114



NOTE 114								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
052102700100	KEBBI MEDICAL CENTER KALGO							
2	EXPENDITURES	48,000,000.00	98,000,000.00	0.00	98,000,000.00	88,500,000.00	9,500,000.00	90.31
21	PERSONNEL COST	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
2101	SALARY	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
210101	SALARY AND WAGES	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
21010101	SALARY	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	48,000,000.00	48,000,000.00	0.00	48,000,000.00	38,500,000.00	9,500,000.00	80.21
2202	OVERHEAD COST	47,800,000.00	47,800,000.00	0.00	47,800,000.00	38,300,000.00	9,500,000.00	80.13
220201	TRAVELLING & TRANSPORT- GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,500,000.00	500,000.00	83.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,500,000.00	500,000.00	83.33
220202	UTILITIES - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	8,000,000.00	2,000,000.00	80.00
22020201	ELECTRICITY CHARGES	10,000,000.00	10,000,000.00	0.00	10,000,000.00	8,000,000.00	2,000,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	1,700,000.00	1,700,000.00	0.00	1,700,000.00	1,500,000.00	200,000.00	88.24
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	700,000.00	700,000.00	0.00	700,000.00	500,000.00	200,000.00	71.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	13,900,000.00	13,900,000.00	0.00	13,900,000.00	11,400,000.00	2,500,000.00	82.01
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	0.00	6,000,000.00	5,000,000.00	1,000,000.00	83.33
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,400,000.00	6,400,000.00	0.00	6,400,000.00	5,400,000.00	1,000,000.00	84.38
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,800,000.00	3,800,000.00	0.00	3,800,000.00	2,700,000.00	1,100,000.00	71.05
22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020708	MEDICAL CONSULTING	3,600,000.00	3,600,000.00	0.00	3,600,000.00	2,500,000.00	1,100,000.00	69.44
220210	MISCELLANEOUS EXPENSES GENERAL	13,400,000.00	13,400,000.00	0.00	13,400,000.00	10,400,000.00	3,000,000.00	77.61
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021004	MEDICAL EXPENSES- LOCAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	8,000,000.00	2,000,000.00	80.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021022	SCHOOL EXPENSES	2,200,000.00	2,200,000.00	0.00	2,200,000.00	1,200,000.00	1,000,000.00	54.55
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22040101	GRANT TO OTHER COMMUNITIES/NGOs	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00

NOTE 115



NOTE 115

MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
	ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
	₦	₦	₦	₦	₦	₦	%
COLLEGE OF NURSING SCIENCES							
EXPENDITURES	250,688,887.29	296,161,320.00	0.00	296,161,320.00	291,382,853.73	4,778,466.27	98.39
PERSONNEL COST	203,075,887.29	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27	98.09
SALARY	203,075,887.29	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27	98.09
SALARY AND WAGES	203,075,887.29	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27	98.09
SALARY	203,075,887.29	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27	98.09
OTHER RECURRENT COSTS	47,613,000.00	48,500,000.00	0.00	48,500,000.00	48,463,000.00	37,000.00	99.92
OVERHEAD COST	46,663,000.00	47,500,000.00	0.00	47,500,000.00	47,463,000.00	37,000.00	99.92
TRAVELLING & TRANSPORT- GENERAL	1,482,000.00	1,500,000.00	0.00	1,500,000.00	1,495,000.00	5,000.00	99.67
LOCAL TRAVEL & TRANSPORT: OTHERS	1,482,000.00	1,500,000.00	0.00	1,500,000.00	1,495,000.00	5,000.00	99.67
UTILITIES - GENERAL	4,870,000.00	5,000,000.00	0.00	5,000,000.00	4,980,000.00	20,000.00	99.60
ELECTRICITY CHARGES	4,870,000.00	5,000,000.00	0.00	5,000,000.00	4,980,000.00	20,000.00	99.60
MATERIALS & SUPPLIES - GENERAL	2,970,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,970,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
MAINTENANCE SERVICES - GENERAL	4,947,000.00	5,000,000.00	0.00	5,000,000.00	4,997,000.00	3,000.00	99.94
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,950,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,997,000.00	3,000,000.00	0.00	3,000,000.00	2,997,000.00	3,000.00	99.90
OTHER SERVICES - GENERAL	7,980,000.00	8,000,000.00	0.00	8,000,000.00	7,996,000.00	4,000.00	99.95
RESIDENTIAL RENT	7,980,000.00	8,000,000.00	0.00	8,000,000.00	7,996,000.00	4,000.00	99.95
CONSULTING & PROFESSIONAL SERVICES - GENERAL	16,644,000.00	17,000,000.00	0.00	17,000,000.00	16,995,000.00	5,000.00	99.97
INFORMATION TECHNOLOGY CONSULTING	2,900,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
MEDICAL CONSULTING	13,744,000.00	14,000,000.00	0.00	14,000,000.00	13,995,000.00	5,000.00	99.96
MISCELLANEOUS EXPENSES GENERAL	7,770,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
REFRESHMENT & MEALS	1,420,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
WELFARE PACKAGES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
SCHOOL EXPENSES	350,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
GRANTS AND CONTRIBUTIONS GENERAL	950,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
LOCAL GRANTS AND CONTRIBUTIONS	950,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
GRANT TO LOCAL GOVERNMENTS - CURRENT	950,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00

NOTE 116



NOTE 116								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMANCE IN
		N	N	N	N	N	N	%
052110600100	COLLEGE OF HEALTH SCIENCES TECHNOLOGY, JEGA							
2	EXPENDITURES	260,453,904.25	282,834,220.00	0.00	282,834,220.00	275,057,357.80	7,776,862.20	97.25
21	PERSONNEL COST	201,255,904.25	203,234,220.00	0.00	226,734,220.00	226,038,257.80	695,962.20	99.69
2101	SALARY	201,255,904.25	203,234,220.00	0.00	226,734,220.00	226,038,257.80	695,962.20	99.69
210101	SALARY AND WAGES	201,255,904.25	203,234,220.00	0.00	226,734,220.00	226,038,257.80	695,962.20	99.69
21010101	SALARY	201,255,904.25	203,234,220.00	0.00	226,734,220.00	226,038,257.80	695,962.20	99.69
22	OTHER RECURRENT COSTS	59,198,000.00	79,600,000.00	0.00	56,100,000.00	49,019,100.00	7,080,900.00	87.38
2202	OVERHEAD COST	59,148,000.00	79,000,000.00	0.00	55,500,000.00	48,474,100.00	7,025,900.00	87.34
220201	TRAVELLING & TRANSPORT- GENERAL	1,950,000.00	3,500,000.00	0.00	2,500,000.00	2,184,000.00	316,000.00	87.36
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,950,000.00	3,500,000.00	0.00	2,500,000.00	2,184,000.00	316,000.00	87.36
220202	UTILITIES - GENERAL	3,420,000.00	4,000,000.00	0.00	4,000,000.00	3,490,000.00	510,000.00	87.25
22020201	ELECTRICITY CHARGES	3,420,000.00	4,000,000.00	0.00	4,000,000.00	3,490,000.00	510,000.00	87.25
220203	MATERIALS & SUPPLIES - GENERAL	4,917,000.00	5,000,000.00	0.00	5,000,000.00	4,872,000.00	128,000.00	97.44
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,917,000.00	5,000,000.00	0.00	5,000,000.00	4,872,000.00	128,000.00	97.44
220204	MAINTENANCE SERVICES - GENERAL	8,228,000.00	14,000,000.00	0.00	14,000,000.00	11,900,000.00	2,100,000.00	85.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,197,000.00	4,500,000.00	0.00	4,500,000.00	4,000,000.00	500,000.00	88.89
22020402	MAINTENANCE OF OFFICE FURNITURE	2,150,000.00	3,500,000.00	0.00	3,500,000.00	3,055,000.00	445,000.00	87.29
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	1,922,000.00	3,000,000.00	0.00	3,000,000.00	2,540,000.00	460,000.00	84.67
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,959,000.00	3,000,000.00	0.00	3,000,000.00	2,305,000.00	695,000.00	76.83
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	355,000.00	4,000,000.00	0.00	4,000,000.00	520,000.00	3,480,000.00	13.00
22020702	INFORMATION TECHNOLOGY CONSULTING	355,000.00	1,000,000.00	0.00	1,000,000.00	520,000.00	480,000.00	52.00
22020708	MEDICAL CONSULTING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,278,000.00	48,500,000.00	0.00	26,000,000.00	25,508,100.00	491,900.00	98.11
22021001	REFRESHMENT & MEALS	717,000.00	1,500,000.00	0.00	1,500,000.00	1,494,400.00	5,600.00	99.63
22021002	HONORARIUM & SITTING ALLOWANCE	4,991,000.00	7,000,000.00	0.00	5,500,000.00	5,475,000.00	25,000.00	99.55
22021004	MEDICAL EXPENSES- LOCAL	655,000.00	1,000,000.00	0.00	1,000,000.00	992,000.00	8,000.00	99.20
22021009	SPORTING ACTIVITIES	420,000.00	1,000,000.00	0.00	1,000,000.00	933,000.00	67,000.00	93.30
22021022	MEDICAL EXPENSES - INTERNATIONAL	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
22021022	SCHOOL EXPENSES	28,745,000.00	30,000,000.00	0.00	12,000,000.00	11,853,700.00	146,300.00	98.78
22021032	ACCREDITATION EXPENSES	4,750,000.00	5,000,000.00	0.00	5,000,000.00	4,760,000.00	240,000.00	95.20
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	600,000.00	0.00	600,000.00	545,000.00	55,000.00	90.83
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	600,000.00	0.00	600,000.00	545,000.00	55,000.00	90.83
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	50,000.00	600,000.00	0.00	600,000.00	545,000.00	55,000.00	90.83

NOTE 117



NOTE 117								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		N	N	N	N	N	N	%
052110800100	KEBBI STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (KECHEMA)							
2	EXPENDITURES	5,640,000.00	51,400,000.00	0.00	51,400,000.00	6,000,000.00	45,400,000.00	11.67
22	OTHER RECURRENT COSTS	5,640,000.00	51,400,000.00	0.00	51,400,000.00	6,000,000.00	45,400,000.00	11.67
2202	OVERHEAD COST	5,220,000.00	49,960,000.00	0.00	49,960,000.00	5,440,000.00	44,520,000.00	10.89
220201	TRAVELLING & TRANSPORT- GENERAL	750,000.00	7,200,000.00	0.00	7,200,000.00	710,000.00	6,490,000.00	9.86
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	750,000.00	7,200,000.00	0.00	7,200,000.00	710,000.00	6,490,000.00	9.86
220202	UTILITIES - GENERAL	600,000.00	2,400,000.00	0.00	2,400,000.00	570,000.00	1,830,000.00	23.75
22020201	ELECTRICITY CHARGES	600,000.00	2,400,000.00	0.00	2,400,000.00	570,000.00	1,830,000.00	23.75
220203	MATERIALS & SUPPLIES - GENERAL	570,000.00	3,940,000.00	0.00	3,940,000.00	710,000.00	3,230,000.00	18.02
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	570,000.00	3,940,000.00	0.00	3,940,000.00	710,000.00	3,230,000.00	18.02
220204	MAINTENANCE SERVICES - GENERAL	980,000.00	15,900,000.00	0.00	15,900,000.00	1,520,000.00	14,380,000.00	9.56
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	530,000.00	12,000,000.00	0.00	12,000,000.00	930,000.00	11,070,000.00	7.75
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	3,900,000.00	0.00	3,900,000.00	590,000.00	3,310,000.00	15.13
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	420,000.00	3,600,000.00	0.00	3,600,000.00	0.00	3,600,000.00	0.00
22020602	OFFICE RENT	420,000.00	3,600,000.00	0.00	3,600,000.00	0.00	3,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	450,000.00	7,120,000.00	0.00	7,120,000.00	510,000.00	6,610,000.00	7.16
22020701	FINANCIAL CONSULTING	450,000.00	7,120,000.00	0.00	7,120,000.00	510,000.00	6,610,000.00	7.16
220210	MISCELLANEOUS EXPENSES GENERAL	1,450,000.00	9,800,000.00	0.00	9,800,000.00	1,420,000.00	8,380,000.00	14.49
22021001	REFRESHMENT & MEALS	540,000.00	1,800,000.00	0.00	1,800,000.00	500,000.00	1,300,000.00	27.78
22021002	HONORARIUM & SITTING ALLOWANCE	470,000.00	5,000,000.00	0.00	5,000,000.00	380,000.00	4,620,000.00	7.60
22021024	COMMITTEE & COMMISSION EXPENSES	440,000.00	3,000,000.00	0.00	3,000,000.00	540,000.00	2,460,000.00	18.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	420,000.00	1,440,000.00	0.00	1,440,000.00	560,000.00	880,000.00	38.89
220401	LOCAL GRANTS AND CONTRIBUTIONS	420,000.00	1,440,000.00	0.00	1,440,000.00	560,000.00	880,000.00	38.89
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	420,000.00	1,440,000.00	0.00	1,440,000.00	560,000.00	880,000.00	38.89

NOTE 118



NOTE 118

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
053500100100	MINISTRY OF ENVIRONMENT							
2	EXPENDITURES	154,181,516.77	156,263,278.60	5,622,408.32	161,885,686.92	155,590,686.92	6,295,000.00	96.11
21	PERSONNEL COST	144,971,516.77	144,463,278.60	5,622,408.32	150,085,686.92	150,085,686.92	0.00	100.00
2101	SALARY	144,971,516.77	144,463,278.60	5,622,408.32	150,085,686.92	150,085,686.92	0.00	100.00
210101	SALARY AND WAGES	144,971,516.77	144,463,278.60	5,622,408.32	150,085,686.92	150,085,686.92	0.00	100.00
21010101	SALARY	144,971,516.77	144,463,278.60	5,622,408.32	150,085,686.92	150,085,686.92	0.00	100.00
22	OTHER RECURRENT COSTS	9,210,000.00	11,800,000.00	0.00	11,800,000.00	5,505,000.00	6,295,000.00	46.65
2202	OVERHEAD COST	9,210,000.00	11,692,500.00	0.00	11,692,500.00	5,505,000.00	6,187,500.00	47.08
220201	TRAVELLING & TRANSPORT- GENERAL	3,585,000.00	5,000,000.00	0.00	5,000,000.00	1,060,000.00	3,940,000.00	21.20
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,585,000.00	5,000,000.00	0.00	5,000,000.00	1,060,000.00	3,940,000.00	21.20
220202	UTILITIES - GENERAL	55,000.00	500,000.00	0.00	500,000.00	60,000.00	440,000.00	12.00
22020201	ELECTRICITY CHARGES	55,000.00	500,000.00	0.00	500,000.00	60,000.00	440,000.00	12.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	725,000.00	800,000.00	0.00	800,000.00	525,000.00	275,000.00	65.63
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	725,000.00	800,000.00	0.00	800,000.00	525,000.00	275,000.00	65.63
220204	MAINTENANCE SERVICES - GENERAL	2,740,000.00	2,900,000.00	0.00	2,900,000.00	2,510,000.00	390,000.00	86.55
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,440,000.00	1,500,000.00	0.00	1,500,000.00	1,250,000.00	250,000.00	83.33
22020402	MAINTENANCE OF OFFICE FURNITURE	1,300,000.00	1,400,000.00	0.00	1,400,000.00	1,260,000.00	140,000.00	90.00
220205	TRAINING - GENERAL	1,410,000.00	1,492,500.00	0.00	1,492,500.00	640,000.00	852,500.00	42.88
22020501	LOCAL TRAINING	1,410,000.00	1,492,500.00	0.00	1,492,500.00	640,000.00	852,500.00	42.88
220210	MISCELLANEOUS EXPENSES GENERAL	695,000.00	1,000,000.00	0.00	1,000,000.00	710,000.00	290,000.00	71.00
22021007	WELFARE PACKAGES	695,000.00	1,000,000.00	0.00	1,000,000.00	710,000.00	290,000.00	71.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	107,500.00	0.00	107,500.00	0.00	107,500.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	107,500.00	0.00	107,500.00	0.00	107,500.00	0.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	0.00	107,500.00	0.00	107,500.00	0.00	107,500.00	0.00

NOTE 119



NOTE 119

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
053501600100	KEBBI ENVIRONMENTAL PROTECTION AGENCY (KESEPA)							
2	EXPENDITURES	13,147,201.90	15,624,382.12	0.00	15,624,382.12	12,955,131.20	2,669,250.92	82.92
21	PERSONNEL COST	10,647,201.90	10,574,382.12	0.00	10,574,382.12	10,545,131.20	29,250.92	99.72
2101	SALARY	10,647,201.90	10,574,382.12	0.00	10,574,382.12	10,545,131.20	29,250.92	99.72
210101	SALARY AND WAGES	10,647,201.90	10,574,382.12	0.00	10,574,382.12	10,545,131.20	29,250.92	99.72
21010101	SALARY	10,647,201.90	10,574,382.12	0.00	10,574,382.12	10,545,131.20	29,250.92	99.72
22	OTHER RECURRENT COSTS	2,500,000.00	5,050,000.00	0.00	5,050,000.00	2,410,000.00	2,640,000.00	47.72
2202	OVERHEAD COST	2,500,000.00	4,950,000.00	0.00	4,950,000.00	2,410,000.00	2,540,000.00	48.69
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	600,000.00	0.00	600,000.00	450,000.00	0.00	75.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	450,000.00	0.00	75.00
220202	UTILITIES - GENERAL	610,000.00	700,000.00	0.00	700,000.00	500,000.00	200,000.00	71.43
22020201	ELECTRICITY CHARGES	610,000.00	700,000.00	0.00	700,000.00	500,000.00	200,000.00	71.43
220203	MATERIALS & SUPPLIES - GENERAL	590,000.00	800,000.00	0.00	800,000.00	530,000.00	270,000.00	66.25
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	590,000.00	800,000.00	0.00	800,000.00	530,000.00	270,000.00	66.25
220204	MAINTENANCE SERVICES - GENERAL	690,000.00	2,300,000.00	0.00	2,300,000.00	920,000.00	1,380,000.00	40.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	440,000.00	900,000.00	0.00	900,000.00	430,000.00	470,000.00	47.78
22020402	MAINTENANCE OF OFFICE FURNITURE	230,000.00	700,000.00	0.00	700,000.00	290,000.00	410,000.00	41.43
22020406	OTHER MAINTENANCE SERVICES	20,000.00	700,000.00	0.00	700,000.00	200,000.00	500,000.00	28.57
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000.00	550,000.00	0.00	550,000.00	10,000.00	540,000.00	1.82
22021001	REFRESHMENT & MEALS	10,000.00	50,000.00	0.00	50,000.00	10,000.00	40,000.00	20.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 120



NOTE 120

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
054400100100	MINISTRY OF HUMANITARIAN AND EMPOWERMENT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	0.00	0.00	0.00	23,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	23,000,000.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	23,000,000.00	0.00	0.00	0.00
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	0.00	0.00	6,200,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	6,200,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	1,300,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	1,300,000.00	0.00	0.00	0.00
220203	MATERIAL & SUPPLIES - GENERAL	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	0.00	0.00	3,300,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	3,300,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	9,700,000.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	3,900,000.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	1,800,000.00	0.00	0.00	0.00

NOTE 121



NOTE 121

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
055100100100	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS	N	N	N	N	N	N	%
2	EXPENDITURES	59,013,284.72	65,170,824.40	0.00	102,170,824.40	97,192,649.64	4,978,174.76	95.13
21	PERSONNEL COST	53,663,284.72	52,170,824.40	0.00	52,170,824.40	50,338,649.64	1,832,174.76	96.49
2101	SALARY	53,663,284.72	52,170,824.40	0.00	52,170,824.40	50,338,649.64	1,832,174.76	96.49
210101	SALARY AND WAGES	53,663,284.72	52,170,824.40	0.00	52,170,824.40	50,338,649.64	1,832,174.76	96.49
21010101	SALARY	53,663,284.72	52,170,824.40	0.00	52,170,824.40	50,338,649.64	1,832,174.76	96.49
22	OTHER RECURRENT COSTS	5,350,000.00	13,000,000.00	0.00	50,000,000.00	46,854,000.00	3,146,000.00	93.71
2202	OVERHEAD COST	5,350,000.00	12,900,000.00	0.00	49,900,000.00	46,854,000.00	3,046,000.00	93.90
220201	TRAVELLING & TRANSPORT- GENERAL	1,732,500.00	3,000,000.00	0.00	15,000,000.00	14,994,000.00	6,000.00	99.96
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,732,500.00	3,000,000.00	0.00	15,000,000.00	14,994,000.00	6,000.00	99.96
220202	UTILITIES - GENERAL	150,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
22020201	ELECTRICITY CHARGES	150,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
220203	MATERIALS & SUPPLIES - GENERAL	990,000.00	1,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	990,000.00	1,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,957,500.00	2,000,000.00	0.00	16,000,000.00	15,960,000.00	40,000.00	99.75
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	990,000.00	1,000,000.00	0.00	15,000,000.00	14,970,000.00	30,000.00	99.80
22020402	MAINTENANCE OF OFFICE FURNITURE	967,500.00	1,000,000.00	0.00	1,000,000.00	990,000.00	10,000.00	99.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	520,000.00	3,900,000.00	0.00	3,900,000.00	3,780,000.00	120,000.00	96.92
22021002	HONORARIUM & SITTING ALLOWANCE	170,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES	350,000.00	1,900,000.00	0.00	1,900,000.00	1,780,000.00	120,000.00	93.68
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

NOTE 122



NOTE 122								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
055100100200	KEBBI STATE COUNCIL OF CHIEFS							
2	EXPENDITURES	4,489,378.88	4,257,147.96	0.00	4,257,147.96	4,018,697.96	238,450.00	94.40
21	PERSONNEL COST	2,579,828.88	1,857,147.96	0.00	1,857,147.96	1,857,147.96	0.00	100.00
2101	SALARY	2,579,828.88	1,857,147.96	0.00	1,857,147.96	1,857,147.96	0.00	100.00
210101	SALARY AND WAGES	2,579,828.88	1,857,147.96	0.00	1,857,147.96	1,857,147.96	0.00	100.00
21010101	SALARY	2,579,828.88	1,857,147.96	0.00	1,857,147.96	1,857,147.96	0.00	100.00
22	OTHER RECURRENT COSTS	1,909,550.00	2,400,000.00	0.00	2,400,000.00	2,161,550.00	238,450.00	90.06
2202	OVERHEAD COST	1,909,550.00	2,400,000.00	0.00	2,400,000.00	2,161,550.00	238,450.00	90.06
220201	TRAVELLING & TRANSPORT- GENERAL	720,000.00	900,000.00	0.00	900,000.00	876,000.00	24,000.00	97.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	720,000.00	900,000.00	0.00	900,000.00	876,000.00	24,000.00	97.33
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	349,550.00	500,000.00	0.00	500,000.00	445,550.00	54,450.00	89.11
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	169,550.00	300,000.00	0.00	300,000.00	265,550.00	34,450.00	88.52
22020406	OTHER MAINTENANCE SERVICES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220210	MISCELLANEOUS EXPENSES GENERAL	660,000.00	800,000.00	0.00	800,000.00	660,000.00	140,000.00	82.50
22021001	REFRESHMENT & MEALS	480,000.00	600,000.00	0.00	600,000.00	480,000.00	120,000.00	80.00
22021002	HONORARIUM & SITTING ALLOWANCE	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00

NOTE 123



NOTE 123

DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
			N	N	N	N	N	N	%
TOTAL CAPITAL EXPENDITURE			32,705,654,119.21	97,754,170,093.60	0.00	123,004,640,614.80	60,362,591,485.17	62,642,049,129.63	49.07
ADMINISTRATION SECTOR			4,852,840,875.07	15,265,556,155.13	0.00	35,832,286,337.13	19,375,868,109.86	16,456,418,227.27	54.07
011100000000	Governor's Office		0.00	250,000,000.00	0.00	250,000,000.00	-	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	114	0.00	250,000,000.00	0.00	250,000,000.00	-	0.00	0.00
011200000000	State House of Assembly		124,943,465.31	1,828,980,750.00	0.00	828,980,750.00	5,504,537.25	823,476,212.75	0.66
011200300100	State House of Assembly	115	124,943,465.31	1,746,980,750.00	0.00	746,980,750.00	5,504,537.25	741,476,212.75	0.74
011200400100	House of Assembly Service Commission	116	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
012300000000	Ministry of Information and Culture		33,000,000.00	381,500,000.00	0.00	381,500,000.00	36,000,000.00	345,500,000.00	9.44
012300100100	Ministry of Information and Culture	117	33,000,000.00	381,500,000.00	0.00	381,500,000.00	36,000,000.00	345,500,000.00	9.44
012400000000	Ministry of Home Affairs and Internal Security		0.00	410,000,000.00	0.00	487,000,000.00	43,540,265.00	443,459,735.00	0.00
012400100100	Ministry of Home Affairs and Internal Security		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
012405600100	Fire Service		0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	0.00
012500000000	Office of the Head of State Civil Service		3,000,000.00	3,360,000,000.00	0.00	7,810,000,000.00	5,565,255,669.81	2,244,744,330.19	0.00
012501300100	General Administration		3,000,000.00	3,360,000,000.00	0.00	7,810,000,000.00	5,565,255,669.81	2,244,744,330.19	0.00
014000000000	Office of the Auditor General		0.00	295,075,405.13	0.00	295,075,405.13	90,438,790.00	204,636,615.13	30.65
014000100100	Office of the Auditor General	119	0.00	182,646,405.13	0.00	182,646,405.13	90,438,790.00	92,207,615.13	49.52
014000200100	Office of the Auditor General for Local Government		0.00	112,429,000.00	0.00	112,429,000.00	0.00	112,429,000.00	0.00
016100000000	Office of the Secretary to the State Government		4,691,897,409.76	8,740,000,000.00	0.00	25,548,730,182.00	13,635,128,847.80	11,913,601,334.20	53.37
016100100100	Office of the Secretary to the State Government	113	4,691,897,409.76	8,740,000,000.00	0.00	25,548,730,182.00	13,635,128,847.80	11,913,601,334.20	53.37
016400000000	Ministry of Special Duties		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016400100100	Ministry of Special Duties	118	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016500000000	Ministry of Religious Affairs		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016500100100	Ministry of Religious Affairs		0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
016600000000	Ministry of Establishment, Training and Pension		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
016600500100	Ministry of Establishment, Training and pension		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
020000000000	ECONOMIC SECTOR		16,934,380,601.76	47,273,314,968.57	0.00	59,209,521,792.57	31,742,242,517.08	27,467,279,275.49	53.61
021500000000	Ministry of Agriculture		2,612,192,799.00	5,607,862,000.00	0.00	15,614,862,000.00	10,221,429,736.39	5,393,432,263.61	65.46
021500100100	Ministry of Agriculture	120	2,612,192,799.00	5,607,862,000.00	0.00	15,614,862,000.00	10,221,429,736.39	5,393,432,263.61	65.46
022000000000	Ministry of Finance		2,806,654,003.86	2,090,000,000.00	0.00	3,072,000,000.00	2,292,689,766.07	779,310,233.93	74.63
022000100100	Ministry of Finance H/Q	122	2,806,654,003.86	2,090,000,000.00	0.00	3,072,000,000.00	2,292,689,766.07	779,310,233.93	74.63
022200000000	Ministry of Commerce and Industry		10,500,000.00	2,622,000,000.00	0.00	2,622,000,000.00	156,013,750.00	2,465,986,250.00	5.95
022200100100	Ministry of Commerce and Industry H/Q	123	10,500,000.00	2,622,000,000.00	0.00	2,622,000,000.00	156,013,750.00	2,465,986,250.00	5.95
022800000000	Ministry of Digital Economy		18,200,000.00	980,000,000.00	0.00	1,057,000,000.00	39,661,825.00	1,017,338,175.00	3.75
022800100100	Ministry of Digital Economy	124	18,200,000.00	980,000,000.00	0.00	1,057,000,000.00	39,661,825.00	1,017,338,175.00	3.75

NOTE 123 Contd.



023300000000	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
023305100100	Ministry of Solid Minerals Development and Mining		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
023400000000	Ministry of Works and Transport		5,760,123,819.30	12,223,485,918.70	0.00	16,790,576,842.70	14,095,888,550.56	2,694,688,292.14	83.95
023400100100	Ministry of Works and Transport	125	5,760,123,819.30	12,223,485,918.70	0.00	16,790,576,842.70	14,095,888,550.56	2,694,688,292.14	83.95
023800000000	Ministry of Budget & Economic Planning		0.00	5,557,353,594.87	0.00	5,129,469,494.87	2,133,720,000.00	2,995,749,494.87	41.60
023800100100	Ministry of Budget & Economic Planning H/Q	128	0.00	5,557,353,594.87	0.00	5,129,469,494.87	2,133,720,000.00	2,995,749,494.87	41.60
025200000000	Ministry of Water Resources and Rural Development		1,881,541,001.51	3,787,000,000.00	0.00	2,787,000,000.00	968,340,764.13	1,818,659,235.87	34.74
025200100100	Ministry of Water Resources and Rural Development	129	1,881,541,001.51	3,787,000,000.00	0.00	2,787,000,000.00	968,340,764.13	1,818,659,235.87	34.74
025300000000	Ministry of Lands and Housing		2,370,760,190.00	8,667,113,455.00	0.00	6,667,113,455.00	762,423,544.93	5,904,689,910.07	11.44
025300100100	Ministry of Lands and Housing	130	2,370,760,190.00	8,667,113,455.00	0.00	6,667,113,455.00	762,423,544.93	5,904,689,910.07	11.44
025400000000	Ministry of Rural and Community Development		942,127,362.08	1,306,000,000.00	0.00	1,383,000,000.00	1,012,074,580.00	370,925,420.00	
025400100100	Ministry of Rural and Community Development		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
025410300100	Rural Electrification Board (REB)	127	942,127,362.08	1,306,000,000.00	0.00	1,306,000,000.00	1,012,074,580.00	293,925,420.00	77.49
026200000000	Ministry of Animal Health Husbandry and Fisheries		532,281,426.01	4,432,500,000.00	0.00	3,932,500,000.00	60,000,000.00	3,872,500,000.00	1.53
026200100100	Ministry of Animal Health Husbandry and Fisheries	121	532,281,426.01	4,432,500,000.00	0.00	3,932,500,000.00	60,000,000.00	3,872,500,000.00	1.53
026900000000	Ministry of Physical Planning and urban Development		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
026900100100	Ministry of Physical Planning and urban Development		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
030000000000	LAW AND JUSTICE SECTOR		147,000,000.00	2,267,225,506.40	0.00	1,707,225,506.40	222,000,000.00	1,485,225,506.40	13.00
031800000000	Judiciary		147,000,000.00	2,119,225,506.40	0.00	1,559,225,506.40	212,000,000.00	1,347,225,506.40	13.60
031801100100	Judicial Service Commission	131	0.00	244,000,000.00	0.00	244,000,000.00	13,000,000.00	231,000,000.00	5.33
031805100100	High Courts	132	147,000,000.00	873,000,000.00	0.00	813,000,000.00	156,000,000.00	657,000,000.00	19.19
031805300100	Sharia Courts	133	0.00	1,002,225,506.40	0.00	502,225,506.40	43,000,000.00	459,225,506.40	8.56
032600000000	Ministry of Justice		0.00	148,000,000.00	0.00	148,000,000.00	10,000,000.00	138,000,000.00	6.76
032600100100	Ministry of Justice	134	0.00	148,000,000.00	0.00	148,000,000.00	10,000,000.00	138,000,000.00	6.76
050000000000	SOCIAL DEVELOPMENT SECTOR		10,771,432,642.38	32,948,073,463.50	0.00	26,255,606,978.70	9,022,480,858.23	17,233,126,120.47	34.36
051300000000	Ministry of Youth and Social Development		195,982,587.38	1,868,820,000.00	0.00	975,820,000.00	465,685,700.00	510,134,300.00	47.72
051300100100	Ministry of Youth and Social Development	135	195,982,587.38	1,868,820,000.00	0.00	975,820,000.00	465,685,700.00	510,134,300.00	47.72
051400000000	Ministry of Women Affairs & Social Development		498,870,504.00	2,014,000,000.00	0.00	2,414,000,000.00	1,070,601,120.50	1,343,398,879.50	44.35

NOTE 123 Contd.



051400100100	Ministry of Women Affairs & Social Development	136	498,870,504.00	2,014,000,000.00	0.00	2,414,000,000.00	1,070,601,120.50	1,343,398,879.50	44.35
051700000000	Ministry for Basic and Secondary Education		7,265,488,178.38	10,915,000,000.00	0.00	9,415,000,000.00	4,855,905,512.32	4,559,094,487.68	51.58
051700100100	Ministry for Basic and Secondary Education	137	4,152,266,964.34	4,615,000,000.00	0.00	3,615,000,000.00	521,536,495.32	3,093,463,504.68	14.43
051700300100	Universal Basic Education (UBE)	138	3,113,221,214.04	6,300,000,000.00	0.00	5,800,000,000.00	4,334,369,017.00	1,465,630,983.00	74.73
056300000000	Ministry of Higher Education		814,157,482.00	7,221,779,575.25	0.00	4,245,313,090.45	1,360,942,240.00	2,884,370,850.45	32.06
056300100100	Ministry of Higher Education	139	814,157,482.00	5,700,000,000.00	0.00	2,977,872,242.00	1,360,942,240.00	1,616,930,002.00	45.70
056301800100	State Polytechnic, Dakin Gari		0.00	1,026,780,086.00		926,780,086.00	0.00		
056302100100	State University of Science & Technology Allero	140	0.00	494,999,489.25	0.00	340,660,762.45	0.00	340,660,762.45	0.00
052100000000	Ministry of Health		1,853,873,890.62	9,435,473,888.25	0.00	7,685,473,888.25	1,039,346,285.41	6,646,127,602.84	13.52
052100100100	Ministry of Health	141	355,326,928.00	5,838,243,825.00	0.00	4,838,243,825.00	164,318,672.13	4,673,925,152.87	3.40
052100300100	Primary Health Care Development Agency	142	1,498,546,962.62	2,903,085,012.00	0.00	2,153,085,012.00	875,027,613.28	1,278,057,398.72	40.64
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)		0.00	694,145,051.25	0.00	694,145,051.25	427,316,041.00		
053500000000	Ministry of Environment		143,060,000.00	1,370,000,000.00	0.00	1,370,000,000.00	230,000,000.00	1,140,000,000.00	16.79
053500100100	Ministry of Environment	143	143,060,000.00	1,370,000,000.00	0.00	1,370,000,000.00	230,000,000.00	1,140,000,000.00	16.79
054400000000	Ministry of Humanitarian and Empowerment		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
054400100100	Ministry of Humanitarian and Empowerment		0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	
055100000000	Ministry for Local Government & Chieftancy Affairs		0.00	123,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00	0.00
055100100100	Ministry for Local Government & Chieftancy Affairs	144	0.00	123,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00	0.00

NOTE 124



NOTE 124								
011101300100 ADMINISTRATIVE (GOVERNMENT HOUSE)								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
			₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASED OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 125



NOTE 125								
011103300100 STATE AGENCY FOR CONTROL OF AIDS/HIV								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHEASED	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00

NOTE 126



NOTE 126								
011200300100 STATE HOUSE OF ASSEMBLY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	N	
23	CAPITAL EXPENDITURE	124,943,465.31	1,585,480,750.00	0.00	635,480,750.00	5,504,537.25	629,976,212.75	0.87
2301	FIXED ASSETS PURCHASED	0.00	140,480,750.00	0.00	140,480,750.00	0.00	140,480,750.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	140,480,750.00	0.00	140,480,750.00	0.00	140,480,750.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENTS	0.00	87,980,750.00	0.00	87,980,750.00	0.00	87,980,750.00	0.00
2302	CONSTRUCTION / PROVISION	124,943,465.31	545,000,000.00	0.00	395,000,000.00	0.00	395,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	124,943,465.31	545,000,000.00	0.00	395,000,000.00	0.00	395,000,000.00	0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS	93,943,465.31	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020101	CONSRUCTION / PROVISION OF 25 NO. OFFICE ACCOMODATION	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020102	CONSRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSRUCTION / PROVISION OF ELECTRICITY	11,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSRUCTION / PROVISION OF HOUSING	0.00	385,000,000.00	0.00	235,000,000.00	0.00	235,000,000.00	0.00
23020105	CONSRUCTION / PROVISION OF WATER FACILITIES	19,500,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020105	CONSRUCTION / PROVISION OF DRILLING OF NEW WATER BORE HOLE	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020106	CONSRUCTION / PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE ADDITIONAL CAR PARK	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE VERVE WIRE AT OFFICE COMPLEX	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF CLINIC AND RESTURANTS	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
23020118	CONSRUCTION / PROVISION OF UPGRADING AND FURNISHING OF WALL FENCE	0.00	100,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF ADDITIONAL CAR PARK AND LANDSCAPING	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020112	CONSTRUCTION/PROVISION OF SPORTING FACILITIES	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	900,000,000.00	0.00	100,000,000.00	5,504,537.25	94,495,462.75	5.50
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	900,000,000.00	0.00	100,000,000.00	5,504,537.25	94,495,462.75	5.50
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	0.00	900,000,000.00	0.00	100,000,000.00	5,504,537.25	94,495,462.75	5.50

NOTE 127



NOTE 127								
011200400100 STATE HOUSE OF ASSEMBLY SERVICE COMMISSION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
23010101	PURCHASE/ACQUISITION OF LAND	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00	0.00

NOTE 128



NOTE 128								
012300100100 MINISTRY OF INFORMATION & CULTURE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	33,000,000.00	381,500,000.00	0.00	381,500,000.00	36,000,000.00	345,500,000.00	9.44
2301	FIXED ASSETS PURCHASED	28,000,000.00	138,500,000.00	0.00	138,500,000.00	36,000,000.00	102,500,000.00	25.99
230101	PURCHASED OF FIXED ASSETS- GENERAL	28,000,000.00	138,500,000.00	0.00	138,500,000.00	36,000,000.00	102,500,000.00	25.99
23010125	PURCHASE OF LIBRARY INFORMATION MATERIALS AND EQUIPMENT	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010130	PURCHASE OF CULTURAL VILLAGE CAMP & HISTORICAL ARCHIVE EQUIPTS.	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010131	PURCHASED OF AIR NAVIGATIONAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	INSURANCE OF PUBLIC PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	28,000,000.00	37,500,000.00	0.00	37,500,000.00	15,000,000.00	22,500,000.00	40.00
23010142	PURCHASE OF EXTERNAL PUBLICITY OF LIVE COVERAGE AND SPECIAL REPORTS GADGETS	0.00	80,000,000.00	0.00	80,000,000.00	21,000,000.00	59,000,000.00	26.25
23010114	PURCHASE OF PRINTING MACHINES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	5,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020111	CONSRUCTION / PROVISION OF LIBRARIES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020119	CONSRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2303	REHABILITATION / REPAIRS	-	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030101	REHABILITATION OF KEBBI BROADCASTING COOPERATION (KBC)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION OF STATE TELEVISION AUTHORITY OFFICES	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	-	128,000,000.00	0.00	128,000,000.00	0.00	128,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	128,000,000.00	0.00	128,000,000.00	0.00	128,000,000.00	0.00
23050104	ANNIVERSARIES / CELEBRATIONS	0.00	128,000,000.00	0.00	128,000,000.00	0.00	128,000,000.00	0.00

NOTE 129



NOTE 129								
012400100100								
MINISTRY OF HOME AFFAIRS								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
23010101	PURCHASE/ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00

NOTE 130



NOTE 130								
023405600100 FIRE SERVICE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
2	EXPENDITURE	0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	10.62
23	CAPITAL EXPENDITURE	0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	10.62
2301	FIXED ASSETS PURCHASED	0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	10.62
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	10.62
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT (PURCHASE OF SPARE PARTS EQUIPMENT FOR FIRE SERVICE)	0.00	410,000,000.00	0.00	410,000,000.00	43,540,265.00	366,459,735.00	10.62
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 131



NOTE 131								
012501300100 GENERAL ADMINISTRATIVE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
			₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	3,000,000.00	3,360,000,000.00	0.00	7,810,000,000.00	5,565,255,669.81	2,244,744,330.19	71.26
2301	FIXED ASSETS PURCHASED	3,000,000.00	280,000,000.00	0.00	280,000,000.00	86,103,030.00	193,896,970.00	30.75
230101	PURCHASED OF FIXED ASSETS- GENERAL	3,000,000.00	280,000,000.00	0.00	280,000,000.00	86,103,030.00	193,896,970.00	30.75
23010105	PURCHASED OF MOTOR VEHICLES	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	100,000,000.00	0.00	100,000,000.00	86,103,030.00	13,896,970.00	86.10
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	3,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	3,020,000,000.00	0.00	7,470,000,000.00	5,456,999,999.81	2,013,000,000.19	73.05
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	3,020,000,000.00	0.00	7,470,000,000.00	5,456,999,999.81	2,013,000,000.19	73.05
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	20,000,000.00	0.00	20,000,000.00	7,000,000.00	13,000,000.00	35.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	3,000,000,000.00	0.00	7,450,000,000.00	5,449,999,999.81	2,000,000,000.19	73.15
2303	REHABILITATION / REPAIRS	0.00	60,000,000.00	0.00	60,000,000.00	22,152,640.00	37,847,360.00	36.92
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	60,000,000.00	0.00	60,000,000.00	22,152,640.00	37,847,360.00	36.92
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	0.00	60,000,000.00	0.00	60,000,000.00	22,152,640.00	37,847,360.00	36.92

NOTE 132



NOTE 132								
014000100100 OFFICE OF THE STATE AUDITOR GENERAL								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	182,646,405.13	0.00	182,646,405.13	90,438,790.00	92,207,615.13	49.52
2301	FIXED ASSETS PURCHASED	0.00	87,429,000.00	0.00	87,429,000.00	9,438,790.00	77,990,210.00	10.80
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	87,429,000.00	0.00	87,429,000.00	9,438,790.00	77,990,210.00	10.80
23010105	PURCHASED OF MOTOR VEHICLES	0.00	77,500,000.00	0.00	77,500,000.00		77,500,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	9,929,000.00	0.00	9,929,000.00	9,438,790.00	490,210.00	95.06
2302	CONSTRUCTION / PROVISION	0.00	89,217,405.13	0.00	89,217,405.13	81,000,000.00	8,217,405.13	90.79
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	89,217,405.13	0.00	89,217,405.13	81,000,000.00	8,217,405.13	90.79
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	89,217,405.13	0.00	89,217,405.13	81,000,000.00	8,217,405.13	90.79
2303	REHABILITATION / REPAIRS	0.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00	0.00
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	0.00	6,000,000.00	0.00	6,000,000.00	0.00	0.00	0.00

NOTE 133



NOTE 133								
014000100100 OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	112,429,000.00	0.00	112,429,000.00	0.00	112,429,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	92,500,000.00	0.00	92,500,000.00	0.00	92,500,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	92,500,000.00	0.00	92,500,000.00	0.00	92,500,000.00	0.00
23010105	PURCHASED OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF HILUX VEHICLES AND UTILITY VEHICLES	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23010125	PURCHASE OF HILUX VEHICLES AND UTILITY VEHICLES	0.00	17,500,000.00	0.00	17,500,000.00	0.00	17,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	19,929,000.00	0.00	19,929,000.00	0.00	19,929,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	0.00	19,929,000.00	0.00	19,929,000.00	0.00	19,929,000.00	0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	9,929,000.00	0.00	9,929,000.00	0.00	9,929,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 134



NOTE 134								
016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET
		ACTUAL				ACTUAL		PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	4,691,897,409.76	8,740,000,000.00	0.00	25,248,730,182.00	13,635,128,847.80	11,613,601,334.20	54.00
2301	FIXED ASSETS PURCHASED	973,088,848.79	5,400,000,000.00	0.00	16,258,730,182.00	8,704,900,065.00	7,553,830,117.00	53.54
230101	PURCHASED OF FIXED ASSETS- GENERAL	973,088,848.79	5,400,000,000.00	0.00	16,258,730,182.00	8,704,900,065.00	7,553,830,117.00	53.54
23010105	PURCHASED OF MOTOR VEHICLES	973,088,848.79	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF RELIEF MATERIAL FOR SEMA	0.00	1,000,000,000.00	0.00	1,000,000,000.00	605,000,000.00	395,000,000.00	60.50
23010125	PURCHASE OF 5 NO. HILUX VEHICLES	0.00	300,000,000.00	0.00	4,638,730,182.00	2,848,843,750.00	1,789,886,432.00	61.41
23010141	SPECIAL INTERVENTION ON REAL SECTOR FUNDS (SUPPORT FACILITY)	0.00	100,000,000.00	0.00	100,000,000.00	91,000,000.00	9,000,000.00	91.00
23010125	PURCHASE OF 3 NO. STAFF CARS AND 4 NO. CONVOY VEHICLES	0.00	300,000,000.00	0.00	800,000,000.00	780,000,000.00	20,000,000.00	97.50
23010112	PURCHASE OF 2 FURNITURE SET	0.00	100,000,000.00	0.00	120,000,000.00	77,750,000.00	42,250,000.00	64.79
23010128	PURCHASE OF SECURITY AND TRAINING EQUIPMENTS	0.00	3,600,000,000.00	0.00	9,600,000,000.00	4,302,306,315.00	5,297,693,685.00	44.82
2302	CONSTRUCTION / PROVISION	1,624,325,441.86	1,020,000,000.00	0.00	1,420,000,000.00	826,150,869.68	593,849,130.32	58.18
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	1,624,325,441.86	1,020,000,000.00	0.00	1,420,000,000.00	826,150,869.68	593,849,130.32	58.18
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION OF DEPUTY GOVERNORS OFFIC AND RESIDENCE	0.00	20,000,000.00	0.00	420,000,000.00	353,143,786.68	66,856,213.32	84.08
23020104	CONSTRUCTION / PROVISION OF HOUSING	495,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS (MOSQUES AND ISLAMIC SCHOOLS ACROSS THE STATE)	1,129,325,441.86	1,000,000,000.00	0.00	1,000,000,000.00	473,007,083.00	526,992,917.00	47.30
23020128	CONSTRUCTION OF PILGRIMS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	323,188,040.97	600,000,000.00	0.00	3,850,000,000.00	855,586,264.17	2,994,413,735.83	22.22
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	323,188,040.97	600,000,000.00	0.00	3,850,000,000.00	855,586,264.17	2,994,413,735.83	22.22
23030101	REHABILITATION OF STAFF QUARTERS ACROSS THE STATE	0.00	200,000,000.00	0.00	400,000,000.00	214,250,264.17	185,749,735.83	53.56
23030101	REHABILITATION OF CENTRAL MOSQUE ACROSS THE STATE	0.00	150,000,000.00	0.00	200,000,000.00	110,000,000.00	90,000,000.00	55.00
23030103	REHABILITATION / REPAIRS - HOUSING	206,169,831.98	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	31,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION OF GOVERNMENT HOUSE	0.00	100,000,000.00	0.00	600,000,000.00	445,550,000.00	154,450,000.00	74.26
23030121	REHABILITATION OF PILGRIMS CAMP AT BIRNIN KEBBI	0.00	50,000,000.00	0.00	550,000,000.00	0.00	550,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS (LIASON OFFICE ABUJA, KADUNA, SOKOTO AND LAGOS)	85,318,208.99	100,000,000.00	0.00	2,100,000,000.00	85,786,000.00	2,014,214,000.00	4.09
2305	OTHER CAPITAL PROJECTS	1,771,295,078.14	1,720,000,000.00	0.00	3,720,000,000.00	3,248,491,648.95	471,508,351.05	87.33
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,771,295,078.14	1,720,000,000.00	0.00	3,720,000,000.00	3,248,491,648.95	471,508,351.05	87.33
23050101	RESEARCH AND DEVELOPMENT	467,688,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	CAPACITY BUILDING FOR THE EXECUTIVE COUNCIL	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050103	MONITORING AND EVALUATION OF ELECTIONS	0.00	100,000,000.00	0.00	100,000,000.00	91,000,000.00	9,000,000.00	91.00
23050108	GRANTS TO CHRISTAIN PWA	0.00	50,000,000.00	0.00	50,000,000.00	38,580,000.00	11,420,000.00	77.16
23050108	GRANT TO PILGRIMS BOARD	0.00	1,000,000,000.00	0.00	3,000,000,000.00	2,905,997,919.25	94,002,080.75	96.87
23050108	SPECIAL INTERVENTION FOR GOVERNOR'S FORUM (GENERAL)	0.00	200,000,000.00	0.00	200,000,000.00	120,002,729.70	79,997,270.30	60.00
23050108	INTERVENTION FOR STATE AGENCY FOR CONTROL OF AIDS (KB SACA)	0.00	100,000,000.00	0.00	100,000,000.00	75,750,000.00	24,250,000.00	75.75
23050108	SPECIAL INTERVENTION FOR PEOPLE EMPOWERMENT PROGRAMMEE	0.00	50,000,000.00	0.00	50,000,000.00	17,161,000.00	32,839,000.00	34.32
23050108	SPECIAL GRANT AND INTERVENTION (SWSF ZAKAT AND SADAKAT ACROSS THE STATE)	1,303,607,078.14	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

NOTE 135



NOTE 135								
016400100100 MINISTRY FOR SPECIAL DUTIES								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00

NOTE 136



NOTE 136									
016400100100 MINISTRY OF RELIGIOUS AFFIARS									
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET	
		ACTUAL		BUDGET		ACTUAL		PERFORMANCE IN	
		N	N	N	N	N	N	%	
2	EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00	
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	0.00	0.00	
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	74,500,000.00	0.00	0.00	0.00	
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	74,500,000.00	0.00	0.00	0.00	
23010105	PURCHASED OF MOTOR VEHICLES, 5NO. TOYOTA COROLLA STARLET	0.00	0.00	0.00	40,000,000.00	0.00	0.00	0.00	
23010108	PURCHASE OF 1 NO. 18 SEATER BUS	0.00	0.00	0.00	25,000,000.00	0.00	0.00	0.00	
23010114	PURCHASE OF OFFICE EQUIPMENTS (COMPUTERS, PHOTOCOPIER ETC)	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	
23010119	PURCHASE OF OFFICE INVERTER	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	
23010142	PURCHASE OF INTERNET FACILITIES (STARLINK)	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	4,500,000.00	0.00	0.00	0.00	
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00	
23050103	PROVISION FOR CONSULTANCY GENERAL	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00	

NOTE 137



NOTE 137								
016400100100 MINISTRY OF ESTABLISHMENT, TRAINING & PENSION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
2	EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	74,500,000.00	0.00	74,500,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	74,500,000.00	0.00	74,500,000.00	0.00
23010105	PURCHASED OF 2 NO. MOTOR VEHICLES (HILUX)	0.00	0.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010114	PURCHASE OF OFFICE EQUIPMENTS	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010119	PURSHASE OF OFFICE INVERTER	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23010142	PURCHASE OF INTERNET FACILITIES	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	11,000,000.00	0.00	11,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23050103	PROVISION FOR CONSULTANCY GENERAL	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00

NOTE 138



NOTE 138

MINISTRY OF AGRICULTURE

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		N	N	N	N	N	N	%
021500100100	MINISTRY OF AGRICULTURE							
23	CAPITAL EXPENDITURE	2,612,192,799.00	5,607,862,000.00	0.00	15,614,862,000.00	10,221,429,736.39	5,393,432,263.61	65.46
2301	FIXED ASSET PURCHASE	0.00	2,485,000,000.00	0.00	6,865,900,000.00	4,142,600,000.00	2,723,300,000.00	60.34
230101	PURCHASE OF FIXED ASSET - GENERAL	0.00	2,485,000,000.00	0.00	6,865,900,000.00	4,142,600,000.00	2,723,300,000.00	60.34
23010127	PURCHASE OF AGRO PROCESSING EQUIPMENT (MULTIPURPOSE THRESH)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENTS	0.00	2,050,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010127	PURCHASE OF SURPLUS GRAINS	0.00	100,000,000.00	0.00	6,600,000,000.00	4,142,600,000.00	2,457,400,000.00	62.77
23010127	PURCHASE OF TRACTORS/IMPLEMENTATIONS- FOR DISTRIBUTION ACROSS THE STATE	0.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE AND DISTRIBUTION OF CERTIFIED SEEDS (SOURCING/PURCHASE)	0.00	20,000,000.00	0.00	900,000.00	0.00	900,000.00	0.00
23010127	PURCHASE OF PRODUCE QALITY TESTING EQUIPMENT	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	99,750,000.00	290,862,000.00	0.00	90,862,000.00	0.00	60,862,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	99,750,000.00	290,862,000.00	0.00	90,862,000.00	0.00	60,862,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	200,862,000.00	0.00	862,000.00	0.00	862,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	99,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	210,000,000.00	0.00	829,100,000.00	719,100,000.00	110,000,000.00	86.73
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL	0.00	210,000,000.00	0.00	829,100,000.00	719,100,000.00	110,000,000.00	86.73
23030112	REHABILITATION /REPAIRS OF AGRICULTURAL FACILITIES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF - OFFICE BUILDINGS	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030104	REHABILITATION /REPAIRS - WATER FACILITIES	0.00	100,000,000.00	0.00	719,100,000.00	719,100,000.00	-	100.00
2304	PRESERVATION OF THE ENVIRONMENT	60,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	60,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	TREE PLANTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	60,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	2,451,642,799.00	2,622,000,000.00	0.00	7,829,000,000.00	5,359,729,736.39	2,469,270,263.61	68.46
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,451,642,799.00	2,622,000,000.00	0.00	7,829,000,000.00	5,359,729,736.39	2,469,270,263.61	68.46
23050101	RESEARCH AND DEVELOPMENT	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00

NOTE 138



23050101	CAPACITY BUILDING TRAINING AND PROVISION OF ICT EQUIPMENTS	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	AGRIC VALUE CHAIN RESEARCH AND DEVELOPMENT	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050101	PROVISION FOR EQUIPMENT FOR PUBLIC AND PRIVATE PARTNERSHIP	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION	2,451,642,799.00	100,000,000.00	0.00	3,600,000,000.00	2,000,000,000.00	1,600,000,000.00	55.56
23050108	AGRICULTURAL TRANSFORMATION AGENDA PHASE 1 (ATASP) COUNTERPART	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	IFAD/KBS CBARDP (STATE SUSTAINABILITY PROGRAMME)	0.00	73,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00	0.00
23050108	PEST CONTROL OF MIGATORY QUELA BIRDS, GRASSHOPPER AND INSECT	0.00	80,000,000.00	0.00	80,000,000.00	40,000,000.00	40,000,000.00	50.00
23050108	SPECIAL INTERVENTION SEED FUNDS FOR KASCOM	0.00	300,000,000.00	0.00	0.00	0.00	0.00	0.00
23050108	RURAL ACCESS MOBILITY AND AGRIC MARKETING PROJECT (COUNTERPART FUNDING)	0.00	574,000,000.00	0.00	574,000,000.00	319,729,736.39	254,270,263.61	55.70
23050108	SPECIAL INTERVENTION TO SUPPORT KEBBI STATE GOVERNMENT PROGRAMME	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	IMPLEMENTATION OF CARES (P FOR R) (FADAMA)	0.00	1,000,000,000.00	0.00	3,007,000,000.00	3,000,000,000.00	7,000,000.00	99.77
23050108	STATE GOVERNMENT INTERVENTION AND SUPPORT FOR CONTROL OF POST	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	CAPACITY BUILDING TO WOMEN IN AGRICULTURE (SUPPORT TO WOMEN)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

NOTE 139



NOTE 139

MINISTRY OF FINANCE (HQTR)

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
022000100100	MINISTRY OF FINANCE (HQTR)							
23	CAPITAL EXPENDITURE	2,806,654,003.86	2,090,000,000.00	18,000,000.00	3,072,000,000.00	2,292,689,766.07	779,310,233.93	74.63
2301	FIXED ASSET PURCHASE	30,500,000.00	200,000,000.00	18,000,000.00	182,000,000.00	43,000,000.00	139,000,000.00	23.63
230101	PURCHASE OF FIXED ASSET - GENERAL	30,500,000.00	200,000,000.00	18,000,000.00	182,000,000.00	0.00	182,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	27,000,000.00	50,000,000.00	0.00	50,000,000.00	43,000,000.00	7,000,000.00	86.00
23010114	PURCHASE OF COMPUTERS PRINTERS	3,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	INSURANCE OF PUBLIC PROPERTY	0.00	150,000,000.00	18,000,000.00	132,000,000.00	0.00	132,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	30,000,000.00	0.00	40,000,000.00	0.00		
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	40,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	2,776,154,003.86	1,820,000,000.00	0.00	2,820,000,000.00	2,249,689,766.07	570,310,233.93	79.78
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,776,154,003.86	1,820,000,000.00	0.00	2,820,000,000.00	2,249,689,766.07	570,310,233.93	79.78
23050101	TRAINING AND CAPACITY BUILDING ON IPSAS IMPLEMENTATION	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	1,377,335,699.84	30,000,000.00	0.00	30,000,000.00	2,716,956.00	27,283,044.00	9.06
23050101	IMPROVE REVENUE GENERATION INTERVENTION PROGRAMME	0.00	200,000,000.00	0.00	1,200,000,000.00	877,428,499.83	322,571,500.17	73.12
23050101	INTRVENTION AND CAPACITY BUILDING PROGRAMME SFTAS, SIFMIS GIS AND SABER	0.00	1,000,000,000.00	0.00	1,000,000,000.00	975,870,000.00	24,130,000.00	97.59
23050102	PURCHASE OF COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00	0.00	10,000,000.00	8,098,000.00	1,902,000.00	80.98
23050102	PROVISION FOR AUTORNATION OF TSA IMPLEMENTATION	0.00	540,000,000.00	0.00	540,000,000.00	385,576,310.24	154,423,689.76	71.40
23050108	SPECIAL GRANTS AND INTERVENTION	1,398,818,304.02	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 140



NOTE 140								
022200100100 MINISTRY OF COMMERCE AND INDUSTRY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	10,500,000.00	2,622,000,000.00	0.00	2,622,000,000.00	156,013,750.00	2,465,986,250.00	5.95
2301	FIXED ASSETS PURCHASED	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010105	PURCHASED OF MOTOR VEHICLES	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010127	PURCHASED OF AGRICULTURAL EQUIPMENTS	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010129	PURCHASED OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010130	PURCHASED OF RECREATIONAL FACILITIES	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2302	CONSTRUCTION/PROVISION	0.00	884,000,000.00	0.00	884,000,000.00	156,013,750.00	727,986,250.00	17.65
230201	CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL	0.00	884,000,000.00	0.00	884,000,000.00	156,013,750.00	727,986,250.00	17.65
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS (PROVISION FOR INDUSTRIALIZATION PROGRAMME)	0.00	274,000,000.00	0.00	274,000,000.00	156,013,750.00	117,986,250.00	56.94
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020124	CONSTRUCTION OF MARKET PACKS	0.00	590,000,000.00	0.00	590,000,000.00	0.00	590,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	228,000,000.00	0.00	228,000,000.00	0.00	228,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	228,000,000.00	0.00	228,000,000.00	0.00	228,000,000.00	0.00
23030118	REHABILITATION/REPAIRS- RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING	0.00	228,000,000.00	0.00	228,000,000.00	0.00	228,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	10,500,000.00	1,210,000,000.00	0.00	1,210,000,000.00	0.00	1,210,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,500,000.00	1,210,000,000.00	0.00	1,210,000,000.00	0.00	1,210,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	10,500,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23050104	ANNIVERSARIES / CELEBRATIONS	0.00	305,000,000.00	0.00	305,000,000.00	0.00	305,000,000.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION	0.00	900,000,000.00	0.00	900,000,000.00	0.00	900,000,000.00	0.00

NOTE 141



NOTE 141

MINISTRY OF DIGITAL ECONOMY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	18,200,000.00	980,000,000.00	0.00	1,057,000,000.00	39,661,825.00	1,017,338,175.00	3.75
2301	FIXED ASSETS PURCHASED	4,985,000.00	166,000,000.00	0.00	241,000,000.00	0.00	241,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	4,985,000.00	166,000,000.00	0.00	241,000,000.00	0.00	241,000,000.00	0.00
23010105	PURCHASE OF VEHICLE - TOYOTA PICK UP AT MINISTRY OF ICT HQTR	0.00	33,000,000.00	0.00	33,000,000.00	0.00	33,000,000.00	0.00
23010105	PURCHASE OF VEHICLE 2 NO. VEHICLES (TOYOTA) FOR MINISTRY OF ICT HQTR	0.00	26,000,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
23010105	PURCHASE OF 1NO. MOTOR VEHICLE- MOBILE VAN TO SUPPORT ICT	0.00	22,000,000.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
23010105	PURCHASE OF 2 NO. MOTOR VEHICLE (MOBILE VAN HILUX)	0.00	0.00	0.00	62,000,000.00	0.00	62,000,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	4,985,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTER HARWARE AND ACCESSORIES OF STAFF	0.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23010113	PURCHASE OF COMPUTER & EQUIPMENT TO ENHANCE REGISTRATION	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010114	PURCHASE OF OFFICE EQUIMENTS (COMPUTERS HARDWARE ETC)	0.00	0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23010119	PURCHASE OF OFFICE INVERTER	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
23010142	PURCHASE OF INTERNET FACILITIES (STARLINK)	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	8,800,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	8,800,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020111	CONSTRUCTION OF E-LIBRARY IN STATE CAPITAL , BIRNIN KEBBI	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	PROVISION OF ICT FACILITIES TO SUPPORT GIRLS CHILD INFORMATION TECHNOLOGY PROGRAMME	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.01
23020127	CONSTRUCTION OF ICT PARK IN BIRNIN KEBBI	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.02
23020127	PROVISION FOR INTERNET FACILITIES FOR INTERCONNECTION OF MDAs	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.03
23020127	CONSTRUCTION OF STATE ICT CENTERS IN 21 LGAs	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.04
2303	REHABILITATION / REPAIRS	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	RENOVATION OF OFFICE COMPLEX AND FURNISHING	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	4,415,000.00	574,000,000.00	0.00	576,000,000.00	39,661,825.00	536,338,175.00	6.89
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,415,000.00	574,000,000.00	0.00	576,000,000.00	39,661,825.00	536,338,175.00	6.89
23050101	RESEARCH AND DEVELOPMENT	2,415,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	CONSULTANCY FOR CAPACITY BUILDING OF ICT STAFF IN MDAs	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	TRAINING FOR NITDA DATA PROTECTION REGULATION	0.00	16,000,000.00	0.00	16,000,000.00	0.00	16,000,000.00	0.00

NOTE 141



23050101	TRAINING ON E-LEARNING PROGRAMME FOR PRIMARY AND SECONDARY SCHOOLS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	CONFERENCE AND CAPACITY BUILDING WORKSHOP ON DIGITAL COMMUNICATION	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	DATA CENTER FOR STATE MINISTRY	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050101	INTERMEDIARY TRAINING FOR CIVIL SERVANT	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	TRAINING OF MINISTRY OF ICT STAFF ON HOW TO USE MODERN TECHNOLOGY	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	RUGGA FULANI RECREATION AND ICT TRAINING	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	0.00	0.00	0.00	0.00	-	0.00
23050102	SOFTWARE ACQUISITION AND INSTALLATION AT THE MINISTRY OF ICT HQTR	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050102	ACQUISITION OF SUB-DOMAIN SOFTWARE MDAs	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050102	UPGRADEING OF WEBSITE AND SERVER HOST (BACKUP SERVICES)	0.00	10,000,000.00	0.00	10,000,000.00	4,900,000.00	5,100,000.00	49.00
23050102	ONLINE DATABASE FOR TRANSPORT ASSOCIATION & SECURITY	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050102	DIGITAL SKILL PROGRAMMES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050103	CITIZENS AND PUBLIC SECTOR ID REGISTRATION PROJECT	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050103	MONITORING AND EVALUATION OF TELECOM MAST & PROVISION	0.00	50,000,000.00	0.00	50,000,000.00	34,761,825.00	15,238,175.00	69.52
23050103	PROVISION FOR CONSULTANCY (ICT)	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
23050108	CAPACITY BUILDING ON E-COMMERCE SMEs	0.00	28,000,000.00	0.00	28,000,000.00	0.00	28,000,000.00	0.00

NOTE 142



NOTE 142								
023305100100								
MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
23010101	PURCHASE/ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00

NOTE 143



NOTE 143

023400100100

MINISTRY OF WORKS AND TRASPORT

CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET
		ACTUAL 2022				ACTUAL		PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	5,760,123,819.30	12,223,485,918.70	0.00	16,790,576,842.70	14,095,888,550.56	2,694,688,292.14	83.95
2301	FIXED ASSETS PURCHASED	0.00	260,000,000.00	0.00	115,000,000.00	59,370,000.00	55,630,000.00	51.63
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	260,000,000.00	0.00	115,000,000.00	59,370,000.00	55,630,000.00	51.63
23010102	PURCHASE OF OFFICE BUILDINGS	0.00	50,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	30,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	0.00	100,000,000.00	0.00	50,000,000.00	46,370,000.00	3,630,000.00	92.74
23010137	PURCHASE OF SHIP, SPARE/MAINTENANCE	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010140	PURCHASE OF CRANES VEHICLES (PROVISION FOR ROAD TRAFFIC OPERATION (VIO) EQUIPMENT AT THE HEADQUARTERS)	0.00	50,000,000.00	0.00	20,000,000.00	13,000,000.00	7,000,000.00	65.00
2302	CONSTRUCTION/PROVISION	3,829,097,744.76	7,358,485,918.70	0.00	13,167,090,924.00	12,190,869,787.40	976,221,136.60	92.59
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	3,829,097,744.76	7,358,485,918.70	0.00	13,167,090,924.00	12,190,869,787.40	976,221,136.60	92.59
23020101	CONSTRUCTION OF ICT INFRASTRUCTURE (CONSTRUCTION OF STATE MECHANICAL WORKSHOP)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS (CONSTRUCTION OF WORK SCHOOL)	0.00	80,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	6,200,000,000.00	0.00	13,022,090,924.00	12,099,616,834.40	922,474,089.60	
23020117	CONSTRUCTION / PROVISION OF AIR-PORT/ AERODROMES	604,800,000.00	58,485,918.70	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE (CONSTRUCTION OF BRIDGES ACROSS THE 3 SENATORIAL DISTRICTS IN THE STATE), CONSTRUCTION OF 2NO. PEDESTRIAN BRIDGES AT SIR YAHAYA MEMORIAL HOSPITAL AND KEBBI MEDICAL CENTER KALGO	3,224,297,744.76	900,000,000.00	0.00	110,000,000.00	91,252,953.00	18,747,047.00	82.96
23020124	CONSTRUCTION OF MARKETS / PARKS (CONSTRUCTION/PROVISION OF TRAILER PARK AT KAMBA)	0.00	100,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	
2303	REHABILITATION / REPAIRS	1,931,026,074.54	4,195,000,000.00	0.00	2,818,485,918.70	1,175,108,498.16	1,643,377,420.54	41.69
230301	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL	1,931,026,074.54	4,195,000,000.00	0.00	2,818,485,918.70	1,175,108,498.16	1,643,377,420.54	41.69
23030113	REHABILITATION / REPAIRS -ROADS (RENOVATION OF FEDERAL ROADS IN KOKO/MAHUTA/DABAI, REHABILITATION OF ROADS AT 3 SENATORIAL DISTRICTS, CONSTRUCTION OF RURAL ROADS (TRUCK C), FEDERAL ROADS IN MALANDONGASKI AND WARRA)	1,931,026,074.54	4,050,000,000.00	0.00	2,750,000,000.00	1,135,988,498.16	1,614,011,501.84	41.31
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING, RENOVATION OF TERMINAL BUILDINGS, MAINTENANCE OF HAJJ CAMP AT AIRPORT, GENERAL REPAIRS OF ALL THE NAVIGATION, COMMUNICATION AND METEOROLOGICAL EQUIPMENT AT AIRPORT	0.00	145,000,000.00	0.00	68,485,918.70	39,120,000.00	29,365,918.70	57.12
2304	PURCHASE OF PLANTS AND EQUIPMENTS	0.00	50,000,000.00	0.00	60,000,000.00	50,540,265.00	9,459,735.00	84.23
230401	PURCHASE OF PLANTS AND EQUIPMENTS- GENERAL	0.00	50,000,000.00	0.00	60,000,000.00	50,540,265.00	9,459,735.00	84.23
23040101	PURCHASE OF PLANTS AND EQUIPMENTS ACROSS THE STATE (TREE PLANTING)	0.00	50,000,000.00	0.00	60,000,000.00	50,540,265.00	9,459,735.00	84.23
2305	SPECIAL GRANTS	0.00	360,000,000.00	0.00	630,000,000.00	620,000,000.00	10,000,000.00	98.41
230501	SPECIAL GRANTS AND INTERVENTION	0.00	360,000,000.00	0.00	630,000,000.00	620,000,000.00	10,000,000.00	98.41
23050108	SPRCIAL GRANTS AND INTERVENTION	0.00	360,000,000.00	0.00	630,000,000.00	620,000,000.00	10,000,000.00	98.41

NOTE 144



NOTE 144								
023800100100 MINISTRY OF BUDGET & ECONOMIC PALNNING								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	5,557,353,594.87	0.00	5,129,469,494.87	2,133,720,000.00	2,995,749,494.87	41.60
2301	FIXED ASSETS PURCHASED	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010142	PURCHASE OF EQUIPMENT FOR PLANNING, BUDGET, STATISTIC ETC	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010142	PURCHASE OF GPS EQUIPMENT FOR CARES OFFICE	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION/PROVITION	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020101	CONSTRUCTION OF STATE PLANNING COMMISSION SECRETARIAT IN BIRNIN KEBBI	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2305	SPECIAL GRANTS	0.00	5,497,353,594.87	0.00	5,069,469,494.87	2,133,720,000.00	2,935,749,494.87	42.09
230501	SPECIAL GRANTS AND INTERVENTION	0.00	5,497,353,594.87	0.00	5,069,469,494.87	2,133,720,000.00	2,935,749,494.87	42.09
23050101	ASSESSMENT OF COMPLETED AND UNCOMPLETED STATE GOVERNMENT	0.00	110,000,000.00	0.00	110,000,000.00	0.00	110,000,000.00	0.00
23050101	CAPACITY BUILDING FOR THE STAFF OF THE MINISTRY AND RELEVANT MDAs	0.00	30,000,000.00	0.00	30,000,000.00	1,160,000.00	28,840,000.00	3.87
23050101	POLICY RESEARCH AND DEVELOPMENT ACTIVITIES (MINISTRY OF BUDGET)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	PROVISION FOR THE KEBBI INVEST SURMIT(KEBBI INVEST) TO SUPPORT	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23050101	CONSULTANCY TO ESTABLISH KEBBI INVESTMENT PROMOTION AGENCY	0.00	0.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050101	SURVEYS, POLLS AND RELEVANT STATISTICS COMPILATION	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050101	PROVISION TO ESTABLISH KEBBI INVESTMENT PROMOTION AGENCY	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050101	PROVISION FOR THE ESTABLISHMENT OF KEBBI STATE BUREAU OF STATISTIC	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00

NOTE 144



23050101	SKILL ACQUISITION AND EMPOWERMENT TO YOUTH ON SUSTAINABLE ETC	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23050101	SUPPORT TO OPEN GOVERNMENT PARTNERSHIP (OGP) TO ENHANCE TO ETC	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050103	PROVISION FOR GENERAL CONSULTANCY SERVICES	0.00	150,000,000.00	0.00	150,000,000.00	40,000,000.00	110,000,000.00	26.67
23050103	DEVELOPMENT OF STATE PLANNING AND ECONOMIC POLICIES (MTEF)	0.00	50,000,000.00	0.00	50,000,000.00	4,560,000.00	45,440,000.00	9.12
23050103	PURCHASE AND INSTALLATION OF EQUIPMENT FOR MONITORING AND EVALUATION	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050108	RECAPITALIZATION OF 5 NO. STATE OWNED MICRO FINANCE BANKS	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050108	EATSAFE NIGERIA PROJECT (GAIN) GRANT	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050108	IMPLEMENTATION OF SOCIAL PROTECTION PROGRAMMES	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	STATE GOVERNMENT SUPPORT TO IMPLEMENT ACTIVITIES OF DEVELOPMENT ETC	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23050108	IMPLEMENTATION OF CARES (P FOR R) COMMUNITY & SOCIAL DEVELOPMENT	0.00	1,000,000,000.00	0.00	2,080,000,000.00	2,080,000,000.00	-	100.00
23050108	CAPACITY BUILDING AND IMPLEMENTATION OF NUTRITION PROGRAMME	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	CAPACITY BUILDING AND DEVELOPMENT OF COMMUNITY DEVELOPMENT	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	SOCIAL PROTECTION PROGRAMME INTERVENTION	0.00	1,100,000,000.00	0.00	733,000,000.00	0.00	733,000,000.00	0.00
23050108	DONOR AND DEVELOPMENT PARTNERS PROGRAMME IMPLEMENTATION	0.00	200,000,000.00	0.00	200,000,000.00	8,000,000.00	192,000,000.00	4.00
23050199	CONTINGENCY FUND	0.00	1,500,000,000.00	0.00	354,154,280.00	0.00	354,154,280.00	0.00
23050199	PLANNING RESEARCH	0.00	307,353,594.87	0.00	12,315,214.87	0.00	12,315,214.87	0.00

NOTE 145



NOTE 145								
025200100100 MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	1,881,541,001.51	3,787,000,000.00	0.00	2,787,000,000.00	968,340,764.13	1,818,659,235.87	34.74
2301	FIXED ASSETS PURCHASED	174,420,110.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	174,420,110.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	84,420,110.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	90,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION/PROVITON	1,692,120,891.51	1,972,000,000.00	0.00	1,972,000,000.00	936,200,764.13	1,035,799,235.87	47.47
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	1,692,120,891.51	1,972,000,000.00	0.00	1,972,000,000.00	936,200,764.13	1,035,799,235.87	47.47
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES	1,692,120,891.51	552,000,000.00	0.00	552,000,000.00	32,080,000.00	519,920,000.00	5.81
23020116	CONSTRUCTION/PROVISION OF WATER WAYS	0.00	1,400,000,000.00	0.00	1,400,000,000.00	904,120,764.13	495,879,235.87	64.58
2303	REHABILITATION / REPAIRS	0.00	1,320,000,000.00	0.00	320,000,000.00	32,140,000.00	287,860,000.00	10.04
230301	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL	0.00	1,320,000,000.00	0.00	320,000,000.00	32,140,000.00	287,860,000.00	10.04
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	1,320,000,000.00	0.00	320,000,000.00	32,140,000.00	287,860,000.00	10.04
2304	PRESERVATION OF ENVIRONMENT	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23040105	WATER POLLUTION PREVENTION AND CONTROL	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	485,000,000.00	0.00	485,000,000.00	0.00	485,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	485,000,000.00	0.00	485,000,000.00	0.00	485,000,000.00	0.00
23050101	RESEACH AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANT & INTERVENTION	0.00	485,000,000.00	0.00	485,000,000.00	0.00	0.00	0.00

NOTE 146



NOTE 146								
MINISTRY OF LANDS AND HOUSING								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	N	
23	CAPITAL EXPENDITURE	2,370,760,190.00	8,667,113,455.00	0.00	6,667,113,455.00	762,423,544.93	5,904,689,910.07	11.44
2301	FIXED ASSETS PURCHASED	237,478,000.00	2,759,300,000.00	0.00	2,759,300,000.00	196,458,000.00	2,562,842,000.00	7.12
230101	PURCHASED OF FIXED ASSETS- GENERAL	237,478,000.00	2,759,300,000.00	0.00	2,759,300,000.00	196,458,000.00	2,562,842,000.00	7.12
23010101	PURCHASE / ACQUISITION OF LAND	237,478,000.00	1,450,000,000.00	0.00	1,450,000,000.00	194,458,000.00	1,255,542,000.00	13.41
23010103	PURCHASE OF EQUIPMENT FOR STREET NAMING AND HOUSE NUMBER	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010107	PURCHASE OF TRUCKS (KUDA)	0.00	80,000,000.00	0.00	80,000,000.00	2,000,000.00	78,000,000.00	2.50
23010107	PURCHASE OF PLANT AND EQUIPMENTS (KUDA)	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23010112	PURCHASE OF VEHICLE 4/4 4NO. HILUX FOR THE OFFICE OF PERMANENT SECRETARY, SURVEYOR & 10NO. MOTORCYCLES FOR ZONAL OFFICES	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010112	PURCHASE OF 4 HILUX VEHICLES FOR KBGIS PROJECT OPERATION	0.00	46,000,000.00	0.00	46,000,000.00	0.00	46,000,000.00	0.00
23010113	PURCHASE OF HAND HELD GPS AND SAMSUNG TABLETS 100 UNITS FOR STAFF	0.00	7,300,000.00	0.00	7,300,000.00	0.00	7,300,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET (PURCHASE OF 100KVA MEKANO GENERATING SET (KBGIS))	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010119	PURCHASE OF 100 KVA MEKANO GENERATING SET	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010125	PURCHASE OF 3 NO. HILUX VEHICLES FOR REFUSE COLLECTIONS IN THE CENTRAL MARKET AND MOTOR PARK ACROSS THE STATE	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
23010125	PURCHASE OF 4 HILUX VEHICLES FOR MAPPING PROJECT ACROSS THE STATE	0.00	22,000,000.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
23010125	PURCHASE OF 2NO TOYOTA HILUX VEHICLES FOR KBGIS PROJECT OPERATION STAFF	0.00	46,000,000.00	0.00	46,000,000.00	0.00	46,000,000.00	0.00
23010129	PURCHASE OF HEAVY DUTY C. OF O. PRINTER	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010129	PURCHASE OF C. OF O COMPUTER SOFTWARE	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010133	PURCHASE OF SURVEYING EQUIPMENTS (PURCHASE OF SITE AND SERVICES SCHEME AT HQTR)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS (PURCHASE AND INSTALLATION OF GEOGRAPHIC INFORMATION SYSTEM HARDWARE AT BIRNIN KEBBI)	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010142	PURCHASE OF SATERLITE IMAGE MODERN MAPPING OF KEBBI STATE (KBGIS)	0.00	170,000,000.00	0.00	170,000,000.00	0.00	170,000,000.00	0.00
23010142	PURCHASE OF C. OF O. FROM THE NIGERIA PRINTING AND MINTING COMPANY PLC	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010142	PURCHASE OF EQUIPMENT FOR SERVER UPGRADE AND DATA INFORMATION MANAGEMENT SYSTEM AT H/QUARTER	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	2,133,282,190.00	5,438,594,000.00	0.00	3,438,594,000.00	440,115,544.93	2,998,478,455.07	12.80
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL	2,133,282,190.00	5,438,594,000.00	0.00	3,438,594,000.00	440,115,544.93	2,998,478,455.07	12.80

NOTE 146



23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING (CONSTRUCTION OF OFFICE OF SURVEYOR GENERAL BIRNIN KEBBI)	0.00	60,000,000.00	0.00	60,000,000.00		60,000,000.00	0.00
23020101	CONSTRUCTION OF CONTROL STATIONS FOR GLOBAL AVIGATION SATELITE GNSS	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23020101	CONSTRUCTION OF GIS OPERATION REFERENCE STATION (GCORES)	0.00	18,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (CONSTRUCTION OF 1000 NO. HOUSING UNIT IN BIRNIN KEBBI FAMILY HOMES)	4,000,000.00	3,000,000,000.00	0.00	1,000,000,000.00	408,489,664.43	591,510,335.57	40.85
23020102	CONSTRUCTION OF HOUSES ACROSS THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020102	PROVISION OF 2000 HOUSING UNIT ACROSS THE STATE	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING (PROVISION OF LAND USE PLANS/STATE REGINAL DEVELOPMENT PLAN)	2,104,601,972.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020104	PROVISION AND PREPARATION OF INDUSTRIAL LAYOUT PLANS	0.00	20,000,000.00	0.00	20,000,000.00	5,000,000.00	15,000,000.00	25.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE (CONSTRUCTION OF PUBLIC WATER CLOSET, REFUSE BINS AND REFUSE COLLECTION MATERIALS ACROSS THE STATE)	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020118	PROVISION OF INFRASTRUCTURE WITHIN LAYOUT ACROSS THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	23,980,230.00	176,019,770.00	11.99
23020118	PROVISION OF INFRASTRUCTURE WITHIN LAYOUT ACROSS THE STATE	0.00	200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23020123	PROVISION FOR TRAFFIC LIGHT ACROSS THE STATE	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS	24,680,218.00	200,000,000.00	0.00	200,000,000.00	2,645,650.50	197,354,349.50	1.32
23020124	REHABILITATION OF STREET LIGHT ACROSS THE STATE	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES (COMPUTERIZATION OF LANDS RECORD/GIS)	0.00	395,594,000.00	0.00	395,594,000.00	0.00	395,594,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	319,219,455.00	0.00	319,219,455.00	125,850,000.00	193,369,455.00	39.42
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	319,219,455.00	0.00	319,219,455.00	125,850,000.00	193,369,455.00	39.42
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS (REHABILITATION OF TOWNSHIP ROAD ACROSS THE STATE)	0.00	100,000,000.00	0.00	100,000,000.00	35,400,000.00	64,600,000.00	35.40
23030113	REHABILITATION OF BOREHOLE AND DATE PALM TREES PLANTED ON THE ROADS OF THE STATE CAPITAL	0.00	40,000,000.00	0.00	40,000,000.00	35,400,000.00	4,600,000.00	88.50
23030115	REHABILITATION OF URBAN DRAINAGE AT BIRNIN KEBBI	0.00	100,219,455.00	0.00	100,219,455.00	50,000,000.00	50,219,455.00	49.89
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (REHABILITATION OF PERMANENT OFFICE COMPLEX FOR (KEGIS))	0.00	29,000,000.00	0.00	29,000,000.00	0.00	29,000,000.00	0.00
23030122	DEVELOPMENT OF BORDER AREAS ACROSS THE STATE	0.00	50,000,000.00	0.00	50,000,000.00	5,050,000.00	44,950,000.00	10.10
23030123	REHABILITATION / TRAFFIC / STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030127	REHABILITATION / REPAIRS - ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2304	PPRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECT	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050101	CONSULTANCY SERVICES (KBGIS)	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 147



NOTE 147								
025400100100								
MINISTRY OF RURAL & COMMUNITY DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
23010101	PURCHASE/ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00

NOTE 148



NOTE 148								
RURAL ELECTRIFICATION BOARD (R E B)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
023410300100								
23	CAPITAL EXPENDITURE	942,127,362.08	1,306,000,000.00	0.00	1,306,000,000.00	1,012,074,580.00	293,925,420.00	77.49
2301	FIXED ASSETS PURCHASED	80,000,000.00	86,000,000.00	0.00	86,000,000.00	0.00	86,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	80,000,000.00	86,000,000.00	0.00	86,000,000.00	0.00	86,000,000.00	0.00
23010140	PURCHASED OF CRANES VEHICLES	0.00	86,000,000.00	0.00	86,000,000.00	0.00	86,000,000.00	0.00
23010139	PURCHASED OF TRANSFORMERS AND SPARE PARTS	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	862,127,362.08	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	862,127,362.08	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	862,127,362.08	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	1,200,000,000.00	0.00	1,200,000,000.00	1,012,074,580.00	187,925,420.00	84.34
230301	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL	0.00	1,200,000,000.00	0.00	1,200,000,000.00	1,012,074,580.00	187,925,420.00	84.34
23030102	REHABILITATION OF ELECTRICITY LINES ACROSS THE STATE	0.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00	0.00	100.00
23030102	REHABILITATION OF TRANSFORMERS AND THEIR SPARE PARTS ACROSS THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	12,074,580.00	187,925,420.00	6.04
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	CONSULTANCY SERVICES OF INVESTMENT MADE BY KEBBI STATE	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

NOTE 149



NOTE 149

MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		2022						%
		N	N	N	N	N	N	
026200100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES							
23	CAPITAL EXPENDITURE	532,281,426.01	4,432,500,000.00	0.00	3,932,500,000.00	60,000,000.00	3,872,500,000.00	1.53
2301	FIXED ASSET PURCHASE	0.00	175,000,000.00	0.00	175,000,000.00	20,000,000.00	155,000,000.00	11.43
230101	PURCHASE OF FIXED ASSET - GENERAL	0.00	175,000,000.00	0.00	175,000,000.00	20,000,000.00	155,000,000.00	11.43
23010127	PURCHASE OF EQUIPMENT FOR THE ERDICATION OF ZOONIT	0.00	50,000,000.00	0.00	50,000,000.00	20,000,000.00	30,000,000.00	40.00
23010127	PURCHASE OF LIVESTOCK PRODUCTION INPUTS AT HQ	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010129	PURCHASE OF ARTIFICIAL INSEMINATION EQUIPMENT IN BIRNIN KEBBI	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	8,989,270.00	1,128,500,000.00	0.00	1,128,500,000.00	10,000,000.00	1,118,500,000.00	0.89
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,989,270.00	1,128,500,000.00	0.00	1,128,500,000.00	10,000,000.00	1,118,500,000.00	0.89
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020101	CONSTRUCTION AND REHABILITATION OF 2 ZONAL OFFICE AT BAGUDO ETC	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020101	CONSTRUCTION OF VETINARY HOSPITAL AND SUPPLY OF MEDICAL EQUIPMENTS	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020101	DISEASE SURVILLIANCE CENTER ACROSS THE STATE	0.00	26,000,000.00	0.00	26,000,000.00	5,000,000.00	21,000,000.00	19.23
23020106	CONSTRUCTION / PROVISION OF HOSPITALS/ HEALTH CENTRES	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23020106	PROVISION OF COVID -19 VETINARY PEST CONTROL ACROSS THE STATE	0.00	22,500,000.00	0.00	22,500,000.00	0.00	22,500,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	50,000,000.00	0.00	50,000,000.00	5,000,000.00	45,000,000.00	10.00
23020113	CONSTRUCTION OF 2 NO. QUARANTIME STATIONS IN BIRNIN KEBBI	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020113	CONSTRUCTION OF FISH CENTER AT BULASA AND INTEGRATED FISH FARM	0.00	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00	0.00
23020113	PROVISION OF EQUIPMENT FOR CONTROL AND EADICATION OF ANIMALS	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020113	PROVISION OF MILK COLLECTION SCHEME/DAIRY DEVELOPMENT (NLTP)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020113	PORVISION OF 3 LIVESTOCK DEVELOPMENT CENTER IN THE 3 SENATORIAL	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020118	CONSTRUCTION/PROVISION OF MODERN ABBATOR AT KOKO AND GWANDU	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020118	CONSTRUCTION OF PILOT FISH PONDS AT ZURU	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,989,270.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	53,100,656.01	355,000,000.00	0.00	355,000,000.00	0.00	355,000,000.00	0.00

NOTE 149



230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL	53,100,656.01	355,000,000.00	0.00	355,000,000.00	0.00	355,000,000.00	0.00
23030104	REHABILITATION /REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION OF BIRNIN KEBBI CENTRAL ABBATOR	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23030112	REHABILITATION /REPAIRS - AGRICULTURAL FACILITIES	53,100,656.01	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23030112	REHABILITATION OF SLUAGHTER SLABS ACROSS THE 3 SENATORIAL DISTRICT	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
23030113	REHABILITATION /REPAIRS - ROADS	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23030114	REHABILITATION OF WATER BOARDS CROSS THE 3 SENATORIAL DISTRICT	0.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF - OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030122	REHABILITATION OF LIVESTOCK ROUTIES ACROSS THE STATE	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	2,064,000,000.00	0.00	1,564,000,000.00	0.00	1,564,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	2,064,000,000.00	0.00	1,564,000,000.00	0.00	1,564,000,000.00	0.00
23040101	HOMESTEED POSTURE DEVELOPMENT FOR LIVESTOCK REARING ACROSS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23040103	SANITARY MONITORING AND INSPECTION OF FOODS ACROS THE STATE.	0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	0.00
23040103	PROVISION OF LIVESTOCK EXTENSION SERVICES ACROSS THE STATE	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23040103	PROVISION FOR GRAZING RESEAVE AREA (NLTP) ACROSS THE STATE	0.00	2,000,000,000.00	0.00	1,500,000,000.00	0.00	1,500,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	470,191,500.00	710,000,000.00	0.00	710,000,000.00	30,000,000.00	680,000,000.00	4.23
230501	ACQUISITION OF NON TANGIBLE ASSETS	470,191,500.00	710,000,000.00	0.00	710,000,000.00	30,000,000.00	680,000,000.00	4.23
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050108	COMMERCIAL AGRICULTURE (LIVES STOCK COMPONENT) INTERVENTION	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23050108	LIVESTOCK PRODUCTION AND REISLLIENCE SUPPORT (L-PRESS)	0.00	80,000,000.00	0.00	80,000,000.00	30,000,000.00	50,000,000.00	37.50
23050108	IMPLEMENTATION OF ACCELERATED AGRICULTURAL DEVELOPMENT SCHEME	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23050108	ONE HEALTH PROGRAMME INTERVENTION FUND	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION	470,191,500.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 150



NOTE 150								
MINISTRY OF PHYSICAL AND URBAN DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
026900100100								
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
23010101	PURCHASE/ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00

NOTE 151



NOTE 151								
031801100100 JUDICIAL SERVICE COMMISSION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	0.00	244,000,000.00	0.00	244,000,000.00	13,000,000.00	231,000,000.00	5.33
2301	FIXED ASSETS PURCHASED	0.00	44,000,000.00	0.00	44,000,000.00	13,000,000.00	31,000,000.00	29.55
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	44,000,000.00	0.00	44,000,000.00	13,000,000.00	31,000,000.00	29.55
23010125	PURCHASE OF 2 OFFICIAL MOTOR VEHICLE FOR THE CHAIRMAN AND SECRETARY	0.00	20,000,000.00	0.00	20,000,000.00	13,000,000.00	7,000,000.00	65.00
23010125	PURCHASE OF OFFICE UTILITY VEHICLE (HILUX 4W DRIVE)	0.00	24,000,000.00	0.00	24,000,000.00	0.00	24,000,000.00	
2302	CONSTRUCTION / PROVISION	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
230201101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (CONSTRUCTION OF JUDICIAL SERVICE COMMISSION (JSC) OFFICE COMPLEX (PERMANENT SITE) AT BIRNIN KEBBI	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

NOTE 152



NOTE 152								
031805100100 HIGH COURT OF JUSTICE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	147,000,000.00	873,000,000.00	0.00	813,000,000.00	156,000,000.00	657,000,000.00	19.19
2301	FIXED ASSETS PURCHASED	0.00	453,000,000.00	0.00	382,000,000.00	41,000,000.00	341,000,000.00	10.73
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	453,000,000.00	0.00	382,000,000.00	41,000,000.00	341,000,000.00	10.73
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (PURCHASE OF FURNITURES FOR 4 MAJOR MAGISTRATE COURTS)	0.00	80,000,000.00	0.00	55,000,000.00	5,000,000.00	50,000,000.00	9.09
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (PURCHASE OF FURNITURES FOR CHIEF JUDGE HOUSE)	0.00	30,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010125	PURCHASE OF 4 HILUX VEHICLES FOR CHIEF JUDGE AND 3 HIGH COURT	0.00	273,000,000.00	0.00	273,000,000.00	13,000,000.00	260,000,000.00	4.76
23010125	PURCHASE OF OFFICE EQUIPMENTS ACROSS THE STATE	0.00	50,000,000.00	0.00	33,000,000.00	13,000,000.00	20,000,000.00	39.39
23010125	PURCHASE OF LAW BOOKS ACROSS THE STATE	0.00	20,000,000.00	0.00	20,000,000.00	10,000,000.00	10,000,000.00	50.00
2302	CONSTRUCTION / PROVISION	54,000,000.00	250,000,000.00	0.00	153,000,000.00	0.00	153,000,000.00	0.00
230201	CONSTRUCTION / PROVISION / OF FIXED ASSETS - GENERAL	54,000,000.00	250,000,000.00	0.00	153,000,000.00	0.00	153,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (CONSTRUCTION OF NEW MAGISTRATE BUNZA, GULMA AND MAHUTA	24,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020101	CONSTRUCTION OF 6 NO. MAGISTRATE QUARTERS,	0.00	100,000,000.00	0.00	52,000,000.00	0.00	52,000,000.00	0.00
23020101	CONSTRUCTION OF BLOCK WALL FENCING OF HIGH COURT AT JEGA	0.00	50,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION LIBRARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	93,000,000.00	170,000,000.00	0.00	278,000,000.00	115,000,000.00	163,000,000.00	41.37
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	93,000,000.00	170,000,000.00	0.00	278,000,000.00	115,000,000.00	163,000,000.00	41.37
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING (REHABILITATION OF MAGISTRATE COURT ACROSS THE STATE)	93,000,000.00	100,000,000.00	0.00	227,000,000.00	95,000,000.00	132,000,000.00	41.85
23030121	REHABILITATION OF JUDGES QUARTERS	0.00	20,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION OF HIGH COURT COMPLEX BIRNIN KEBBI	0.00	50,000,000.00	0.00	50,000,000.00	20,000,000.00	0.00	40.00

NOTE 153



NOTE 153								
031805300100 SHARI'A COURT OF APPEAL								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	N	
23	CAPITAL EXPENDITURE	0.00	1,002,225,506.40	0.00	502,225,506.40	43,000,000.00	459,225,506.40	8.56
2301	FIXED ASSETS PURCHASED	0.00	212,000,000.00	0.00	262,000,000.00	23,000,000.00	239,000,000.00	8.78
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	212,000,000.00	0.00	262,000,000.00	23,000,000.00	239,000,000.00	8.78
23010105	PURCHASE OF MOTOR VEHICLES	0.00	160,000,000.00	0.00	210,000,000.00	8,000,000.00	202,000,000.00	3.81
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	0.00	20,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	12,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENTS	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2302	CONSTRUCTION /PROVISION	0.00	730,225,506.40	0.00	230,225,506.40	20,000,000.00	210,225,506.40	8.69
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	730,225,506.40	0.00	230,225,506.40	20,000,000.00	210,225,506.40	8.69
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	60,000,000.00	0.00	60,000,000.00	20,000,000.00	40,000,000.00	33.33
23020101	CONSTRUCTION & FURNISHING OF UPPER SHARIA COURT UPPER SHARIA COURT III B/K, SHARIA COURT AUGIE, SHARIA COURT RIBAH, WARA,BENA AND KARDI	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020118	CONSTRUCTION OF SHARIA COURT OF APPEAL MAIN BUILDING & CONFERENCE HALL	0.00	640,225,506.40	0.00	140,225,506.40	0.00	140,225,506.40	0.00
2303	REHABILITATION / REPAIRS	0.00	60,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING	0.00	60,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

NOTE 154



NOTE 154								
032600100100 MINISTRY OF JUSTICE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	148,000,000.00	0.00	148,000,000.00	10,000,000.00	138,000,000.00	6.76
2301	FIXED ASSETYA PURCHASED	0.00	18,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	18,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES (PURCHASE OF 1 NO. VEHICLE FOR LAW REFORM COMMISSION)	0.00	18,000,000.00	0.00	18,000,000.00	0.00	18,000,000.00	0.00
23010125	PURCHASE OF CRANES VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
230201	CONSTRUTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (CONSTRUCTION OF NEW ATTONEY CHAMBER AT YAURI AND ARGUNGU)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
23030128	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (REHABILITATION AND FURNISHING OF ATTONEY GENERAL CHAMBER)	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
2305	OTHER CAPITAL PROJECTS	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050101	RECHERCH AND DEVELOPMENT (CONSULTATION ON ELECTION PETITION)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

NOTE 155



NOTE 155								
051300100100 MINISTRY OF YOUTH AND SPORTS								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	195,982,587.38	1,868,820,000.00	0.00	975,820,000.00	465,685,700.00	510,134,300.00	47.72
2301	FIXED ASSETS PURCHASED	50,000,000.00	69,000,000.00	0.00	76,000,000.00	25,000,000.00	51,000,000.00	32.89
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	69,000,000.00	0.00	76,000,000.00	25,000,000.00	51,000,000.00	32.89
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	9,000,000.00	0.00	16,000,000.00	15,000,000.00	1,000,000.00	93.75
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	50,000,000.00	50,000,000.00	0.00	50,000,000.00	10,000,000.00	40,000,000.00	20.00
23010126	PURCHASE OF SPORT FACILITIES AT GOVERNMENT HOUSE	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	
2302	CONSTRUCTION / PROVISION	13,582,587.38	79,500,000.00	0.00	79,500,000.00	0.00	79,500,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,582,587.38	79,500,000.00	0.00	79,500,000.00	0.00	79,500,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	13,582,587.38	0.00	0.00	0.00	0.00	0.00	0.00
23020119	REHABILITATION OF 3 NO. STADIUM AT ZURU, ARGUNGU AND BIRNIN KEBBI	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23020119	REHABILITATION OF RACE COURSE AT THE STATE	0.00	9,500,000.00		9,500,000.00	0.00	9,500,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	105,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL	0.00	105,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030118	CONSTRUCTION OF 3 NO. MINI STADIUM COMPLEX IN BAGUDO, ARGUNGU AND GWANDU	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
23030121	RENOVATION OF NYSC ORIENTATION CAMP MAINTENANCE AT DAKINGARI	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	132,400,000.00	1,615,320,000.00	0.00	715,320,000.00	440,685,700.00	274,634,300.00	61.61
230501	ACQUISITION OF NON TANGIBLE ASSETS	132,400,000.00	1,615,320,000.00	0.00	715,320,000.00	440,685,700.00	274,634,300.00	61.61
23050104	ANNIVERSARIES / CELEBRATIONS	30,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23050104	ANNUAL CLUBS COMPETITION IN THE STATE	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23050108	CAPACITY BUILDING ON WE CAN PROGRAMME FOR YOUTH OVER 225 WARD	0.00	1,405,320,000.00	0.00	505,320,000.00	440,685,700.00	64,634,300.00	87.21
23050108	SPECIAL GRANTS AND INTERVENTION	102,400,000.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00

NOTE 156



NOTE 156

051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022 ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORMANCE IN %
23	CAPITAL EXPENDITURE	498,870,504.00	2,014,000,000.00	0.00	2,414,000,000.00	1,070,601,120.50	1,343,398,879.50	44.35
2301	FIXED ASSETS PURCHASED	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS-GENERAL	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	18,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	40,000,000.00	302,000,000.00	0.00	402,000,000.00	111,511,000.00	290,489,000.00	27.74
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000.00	302,000,000.00	0.00	402,000,000.00	111,511,000.00	290,489,000.00	27.74
23030103	REHABILITATION / REPAIRS - HOUSING	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030128	REHABILITATION / REPAIRS - EQUIPING OF MULTI-PURPOSE CENTRE AT B/KEBBI	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23030128	REHABILITATION / REPAIRS - EQUIPPING OF SEXUAL ASSULT RESPONSE AT KALGO	0.00	37,000,000.00	0.00	137,000,000.00	28,700,000.00	108,300,000.00	20.95
23030118	REHABILITATION / REPAIRS - RECRETIONAL FACILITIES	15,000,000.00	65,000,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF ORPHANS AND VULNERABLE CHILDREN (OVC)	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
23030121	REHABILITATION / REPAIRS OF COMMUNITY CENTRE AT ZURU LGA	0.00	35,000,000.00	0.00	35,000,000.00	17,933,500.00	17,066,500.00	51.24
23030121	REHABILITATION / REPAIRS OF CENTER FOR THE MENTALLY DISABILITY PERSON AT JEGA	0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF CHILDREN'S HOME AND ORPHANAGE	0.00	30,000,000.00	0.00	30,000,000.00	14,877,500.00	15,122,500.00	49.59
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS- OL REMIND HOME BIRNIN KEBBI	0.00	45,000,000.00	0.00	45,000,000.00	30,000,000.00	15,000,000.00	66.67
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECT	440,870,504.00	1,712,000,000.00	0.00	2,012,000,000.00	959,090,120.50	1,052,909,879.50	47.67
230501	ACQUISITION OF NON TANGIBLE ASSETS	440,870,504.00	1,712,000,000.00	0.00	2,012,000,000.00	959,090,120.50	1,052,909,879.50	47.67
23050101	RECHERACH AND DEVELOPMENT	0.00	310,000,000.00	0.00	610,000,000.00	270,000,000.00	340,000,000.00	44.26
23050101	RECHERACH AND DEVELOPMENT FOR SUPPORT OF VVF PATIENT AT BIRNIN KEBBI	0.00	10,000,000.00	0.00	10,000,000.00	2,000,000.00	8,000,000.00	20.00
23050101	RECHERACH AND DEVELOPMENT OF WOMEN GROUP COOPERATION	0.00	550,000,000.00	0.00	550,000,000.00	524,090,120.50	25,909,879.50	95.29
23050101	TRAINING AND AWARENESS CREATION OF NUTRITIONAL FOOD ACTIVITIES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	RECHERACH AND DEVELOPMENT	0.00	12,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
23050104	ANNIVESARIES / CELEBRATIONS	15,000,000.00	30,000,000.00	0.00	30,000,000.00	13,000,000.00	17,000,000.00	43.33
23050108	NIGERIA FOR WOMEN PROJECT (NWP)	0.00	400,000,000.00	0.00	400,000,000.00	150,000,000.00	250,000,000.00	37.50
23050108	IMPLEMENTATION OF CHILD PROTECTION POLICY	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION	425,870,504.00	290,000,000.00	0.00	290,000,000.00	0.00	290,000,000.00	0.00

NOTE 157



NOTE 157								
051700100100 MINISTRY FOR BASIC AND SECONDARY EDUCATION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	4,152,266,964.34	4,615,000,000.00	0.00	3,565,000,000.00	521,536,495.32	3,043,463,504.68	14.63
2301	FIXED ASSETS PURCHASED	179,571,550.00	820,000,000.00	0.00	820,000,000.00	340,500,000.00	479,500,000.00	41.52
230101	PURCHASE OF FIXED ASSETS - GENERAL	179,571,550.00	820,000,000.00	0.00	820,000,000.00	340,500,000.00	479,500,000.00	41.52
23010102	PURCHASE OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS FOR SCIENCE AND TECHNICAL COLLEGES	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS AND ERC MATERIALS	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	105,580,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION	73,991,550.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR SECONDARY SCHOOLS	0.00	100,000,000.00	0.00	100,000,000.00	30,000,000.00	70,000,000.00	30.00
23010124	PURCHASE OF SCHOOL FURNITURE AND BEDDINGS ACROSS THE STATE.	0.00	200,000,000.00	0.00	200,000,000.00	160,500,000.00	39,500,000.00	80.25
23010124	PURCHASE OF LIBRARY EQUIPMENTS IN 16 SECONDARY SCHOOLS	0.00	300,000,000.00	0.00	300,000,000.00	150,000,000.00	150,000,000.00	50.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT (TEST BOOKS FOR SCIENCE & TECHNICAL SUBJECT	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENTS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	56,414,174.75	125,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	56,414,174.75	125,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (CONSTRUCTION OF STAFF QUARTERS)	0.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	56,414,174.75	0.00	0.00	0.00	0.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER - WAYS (PROVISION OF GENERATORS, BOREHOLES AND HANDPUMPS)	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00

NOTE 157



2303	REHABILITATION / REPAIRS	212,261,640.59	575,000,000.00	0.00	575,000,000.00	174,016,656.57	400,983,343.43	30.26
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	212,261,640.59	575,000,000.00	0.00	575,000,000.00	174,016,656.57	400,983,343.43	30.26
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (REHABILITATION AND COMPLETION OF PUBLIC INSTITUTIONS IN BIRNIN KEBBI	212,261,640.59	350,000,000.00	0.00	350,000,000.00	174,016,656.57	175,983,343.43	49.72
23030106	REHABILITATION OF EDUCATION RESOURCE CENTRE DIVISION OF EXTENTION AND SUPPORT SERVICES (DESS)	0.00	50,000,000.00		50,000,000.00	0.00	50,000,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	0.00	0.00	0.00	0.00	-	0.00
23030121	REHABILITATION & EXPANTION OF 6 NO. QURANIC PRIMARY SCHOOL (TSANGAYA)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030121	REHABILITATION OF SCHOOL FOR PHYSICALLY CHALLENGED	0.00	75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23030121	RENOVATION OF ABDULLAHI FODIO ISLAMIC CENTRE	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	3,704,019,599.00	3,095,000,000.00	0.00	2,095,000,000.00	7,019,838.75	2,087,980,161.25	0.34
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,704,019,599.00	3,095,000,000.00	0.00	2,095,000,000.00	7,019,838.75	2,087,980,161.25	0.34
23050101	RESERCH ABD DEVELOPMENT (CAPACITY TRAINING ADULT & NON FORMAL EDUCATION ON ISLAMIC AND QURANIC SCHOOLS)	0.00	65,000,000.00	0.00	65,000,000.00	0.00	65,000,000.00	0.00
23050101	CAPACITY BUILDING TRAINING FOR COMPUTER EDUCATION	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RETRAINING PROGRAMME TEACHER IN SERVICE	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23050101	CAPACITY BUILDING ON J.E.T.S	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	CAPACITY BUILDING ON MANAGEMENT INFORMATION SYSTEM/STRATEGIC PLANNING	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	CAPACITY BUILDING FOR OUT OF SCHOOL CHILDREN AND WOMEN IN THE STATE	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	ALWAYS KEEPING GIRLS IN SCHOOLS IN COLLABORATION WITH PROCTER AND GAMBLE	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23050101	HILWA SPECIAL INTERVENTION PROGRAMME	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	AGILE SPECIAL INTERVENTION GRANTS	0.00	2,700,000,000.00	0.00	1,700,000,000.00	0.00	1,700,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050104	ANNIVERSARIES / CELEBRATIONS	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION ON (NOMADIC EDUCATION)	3,699,019,599.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION ON (ISLAMIC EDUCATION)	0.00	30,000,000.00	0.00	30,000,000.00	7,019,838.75	22,980,161.25	23.40

NOTE 158



NOTE 158								
051700300100 UNIVERSAL BASIC EDUCATION (UBE)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	3,113,221,214.04	6,300,000,000.00	0.00	5,800,000,000.00	4,334,369,017.00	1,465,630,983.00	74.73
2301	FIXED ASSETS PURCHASED	3,113,221,214.04	6,300,000,000.00	0.00	5,800,000,000.00	4,334,369,017.00	1,465,630,983.00	74.73
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,113,221,214.04	6,300,000,000.00	0.00	5,800,000,000.00	4,334,369,017.00	1,465,630,983.00	74.73
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,113,221,214.04	6,300,000,000.00	0.00	5,800,000,000.00	4,334,369,017.00	1,465,630,983.00	74.73

NOTE 159



NOTE 159								
056300100100 MINISTRY FOR HIGHER EDUCATION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	814,157,482.00	5,700,000,000.00	0.00	2,977,872,242.00	1,360,942,240.00	1,616,930,002.00	45.70
2301	FIXED ASSETS PURCHASED	0.00	1,200,000,000.00	0.00	497,872,242.00	0.00	497,872,242.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,200,000,000.00	0.00	497,872,242.00	0.00	497,872,242.00	0.00
23010102	PURCHASE OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES (PURCHASE OF 15 OFFICIAL VEHICLES, 3 PER COLLEGES, COLLEGE OF NURSING, COLLEGE OF HEALTH TECH JEGA AND CO.)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (PROCUREMENT OF ELECT. EQUIPMENT AND MACHINARIES FOR RESOURCE ACCREDITATION FOR POLYTECHNIC DAKINGARI)	0.00	700,000,000.00	0.00	247,872,242.00	0.00	247,872,242.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT (PROVISION OF LABS TO STATE OWNED TERTIARY INSTITUTIONS (MHE))	0.00	400,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS (PROPOSED CONSTRUCTION AND FURNISHING OF SCHOOL OF ARTS AND SOCIAL SCIENCE COLLEGE OF EDUCATION ARGUNGU)	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	700,000,000.00	0.00	500,000,000.00	27,832,500.00	472,167,500.00	5.57
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	700,000,000.00	0.00	500,000,000.00	27,832,500.00	472,167,500.00	5.57
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (UPGRADING OF LABORATORY FACILITIES AT COLLEGE OF PRELIMINARY STUDIES YAURI)	0.00	200,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030106	SUPPLY OF SCIENCE EQUIPMENT AT COLLEGE OF HEALTH SCIENCE & TECHNOLOGY JEGA	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23030106	UPGRADING OF FACILITIES AT SCHOOL OF NURSING & MIDWIFERY BIRNIN KEBBI	0.00	300,000,000.00	0.00	200,000,000.00	27,832,500.00	172,167,500.00	13.92
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	814,157,482.00	3,550,000,000.00	0.00	1,730,000,000.00	1,333,109,740.00	396,890,260.00	77.06
230501	ACQUISITION OF NON TANGIBLE ASSETS	814,157,482.00	3,550,000,000.00	0.00	1,730,000,000.00	1,333,109,740.00	396,890,260.00	77.06
23050101	RESERCH ABD DEVELOPMENT	264,803,880.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND DEVELOPMENT	97,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (KSUSTA TEACHING HOSPITAL BIRNIN KEBBI SPECIAL TAKEOFF GRANT)	452,153,602.00	300,000,000.00	0.00	100,000,000.00	47,871,000.00	52,129,000.00	47.87
23050108	KEBBI STATE SCHOLARSHIP FEES	0.00	1,000,000,000.00	0.00	900,000,000.00	895,000,000.00	5,000,000.00	99.44
23050108	ACREDITATION OF STATE OWNED TERTIARY INSTITUTIONS	0.00	250,000,000.00	0.00	250,000,000.00	119,946,240.00	130,053,760.00	47.98
23050108	INTERNATIONAL SCHOLARSHIP FEES	0.00	2,000,000,000.00	0.00	480,000,000.00	270,292,500.00	209,707,500.00	56.31

NOTE 160



NOTE 160

056301800100		STATE POLYTECHNIC, DAKIN GARI						BUDGET PERFORMANCE
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	1,026,780,086.00	0.00	926,780,086.00	0.00	926,780,086.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	9,280,086.00	0.00	9,280,086.00	0.00	9,280,086.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	9,280,086.00	0.00	9,280,086.00	0.00	9,280,086.00	0.00
23010128	PURCHASE OF EQUIPMENT FABRICATOR	0.00	9,280,086.00	0.00	9,280,086.00	0.00	9,280,086.00	0.00
2302	CONSRUCTION OF PROVISION	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
230201	CONSRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23020101	CONSTRUCTION OF ACADEMIC BUILDINGS	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	207,500,000.00	0.00	107,500,000.00	0.00	107,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	207,500,000.00	0.00	107,500,000.00	0.00	107,500,000.00	0.00
23030106	REHABILITATION / REPAIRS OF PHYSICAL INFRASTRUCTURE/PROGRAMME UPGRADE	0.00	200,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030127	ICT SUPPORT	0.00	7,500,000.00	0.00	7,500,000.00	0.00	7,500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	310,000,000.00	0.00	310,000,000.00	0.00	310,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	310,000,000.00	0.00	310,000,000.00	0.00	310,000,000.00	0.00
23050101	ACADEMIC STAFF TRAINING & DEVELOPMENT (35 NO. STAFFS)	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23050101	LIBRARY DEVELOPMENT	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	CAPACITY BUILDING OF STAFFS (CONFERENCES)	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050101	INSTITUTE BASED RESEARCH	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23050101	PUBLICATION OF JOURNALS	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23050101	MANUSCRIPT DEVELOPMENT	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23050101	ICT DEVELOPMENT	0.00	130,000,000.00	0.00	130,000,000.00	0.00	130,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION- TETFUND PROJECT MAINTENANCE AT THE PREMISES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

NOTE 161



NOTE 161

STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY ALIERO								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	0.00	494,999,489.25	0.00	340,660,762.45	0.00	340,660,762.45	0.00
2302	CONSTRUCTION OF PROVISION	0.00	494,999,489.25	0.00	340,660,762.45	0.00	340,660,762.45	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	494,999,489.25	0.00	340,660,762.45	0.00	340,660,762.45	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00		0.00		0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES (PROPOSED CONSTRUCTION OF 1M LITRES OF WATER STORAGE TANK)	0.00	94,449,489.25	0.00	94,449,489.25	0.00	94,449,489.25	0.00
23020107	PROPOSED CONSTRUCTION AND FURNISHING OF 240 CAPACITY STUDENT	0.00	550,000.00	0.00	550,000.00	0.00	550,000.00	0.00
23020107	CONSTRUCTION OF COLLEGE OF MEDICINE LECTURE TEARTRE (NEWLY)	0.00	400,000,000.00	0.00	245,661,273.20	0.00	245,661,273.20	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 162



NOTE 162

MINISTRY OF HEALTH								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	355,326,928.00	5,838,243,825.00	0.00	4,838,243,825.00	164,318,672.13	4,673,925,152.87	3.40
2301	FIXED ASSETS PURCHASED	36,000,000.00	790,000,000.00	0.00	1,290,000,000.00	40,397,000.00	1,249,603,000.00	3.13
230101	PURCHASE OF FIXED ASSETS - GENERAL	36,000,000.00	790,000,000.00	0.00	1,290,000,000.00	40,397,000.00	1,249,603,000.00	3.13
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF 3 NO. AMBULANCES	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT TO KEBBI MEDICAL CENTRE KALGO	36,000,000.00	100,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
23010122	PURCHASE/SUPPLY/REPLACEMENT OF HOSPITAL EQUIPMENTS ACROSS THE STATE	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010122	PURCHASE OF FREE MATERNAL AND CHILD HEALTH CARE PROGRAMME FOR SECONDARY HEALTH FACILITY	0.00	150,000,000.00	0.00	150,000,000.00	14,500,000.00	135,500,000.00	9.67
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENT	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010122	PURCHASE OF HEALTH MEDICAL EQUIPMENT EPIDEMIC CONTROL KITS	0.00	80,000,000.00	0.00	80,000,000.00	25,897,000.00	54,103,000.00	32.37
23010122	SUPPLY OF EQUIPMENT & CONSUMABLES TO SIR YAHAYA MEMORIAL HOSPITAL, BIRNIN KEBBI	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010122	PURCHASE OF EQUIPMENT FOR CONTROL OF LEPROSY AND TUBERCULOSIS	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010122	PURCHASE OF AIDS CONTROL EQUIPMENT FOR GENERAL HOSPITALS ACROSS THE STATE	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	490,000,000.00	0.00	490,000,000.00	0.00	490,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	490,000,000.00	0.00	490,000,000.00	0.00	490,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS (PROVISION OF CONTROL OF NEGLECTED TROPICAL DISEASES PROGRAMME)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020106	CONSTRUCTION OF 2 ZONAL WAREHOUSE	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23020106	CONSTRUCTION/COMPLETION OF KEBBI MEDICAL KALGO	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020106	CONSTRUCTION OF IDH HOSPITAL (AMANAWA)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020106	EXPANSION OF MEDICAL STORE BIRNIN KEBBI	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
2303	REHABILITATION / REPAIRS	27,926,928.00	1,243,282,490.00	0.00	1,243,282,490.00	69,470,422.13	1,173,812,067.87	5.59
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	27,926,928.00	1,243,282,490.00	0.00	1,243,282,490.00	69,470,422.13	1,173,812,067.87	5.59
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES (REHABILITATION OF DATA CAPTURING TOOLS HEALTH MGT INFORMATION SYSTEM)	27,926,928.00	205,826,490.00	0.00	205,826,490.00	0.00	205,826,490.00	0.00
23030105	REHABILITATION OF STATE MEDICAL STORE BIRNIN KEBBI	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23030105	REHABILITATION OF GENERAL HOSPITAL ACROSS THE STATE	0.00	1,000,000,000.00	0.00	1,000,000,000.00	69,470,422.13	930,529,577.87	6.95
23030105	REHABILITATION OF HEALTH INFRASTRUCTURE ACROSS THE STATE	0.00	7,456,000.00	0.00	7,456,000.00	0.00	7,456,000.00	0.00
2305	OTHER CAPITAL PROJECTS	291,400,000.00	3,314,961,335.00	0.00	1,814,961,335.00	54,451,250.00	1,760,510,085.00	3.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	291,400,000.00	3,314,961,335.00	0.00	1,814,961,335.00	54,451,250.00	1,760,510,085.00	3.00
23050101	RESEARCH AND DEVELOPMENT	35,000,000.00	4,800,000.00	0.00	4,800,000.00	0.00	4,800,000.00	0.00

NOTE 162



23050101	TRAINING OF HEALTH PERSONNEL ACROSS THE STATE	0.00	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITARING AND EVALUATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (MALARIA CONTROL PROGRAMME COUNTERPART FUND DISTRIBUTION)	256,400,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050108	SUPPORT LOGISTICS MANAGEMENT COORDINATING UNIT	0.00	50,000,000.00	0.00	50,000,000.00	3,000,000.00	47,000,000.00	6.00
23050108	DRUG REVOLVING FUND PROGRAMME	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23050108	INTERVENTION FOR HEALTH FINANCING ACROSS THE STATE	0.00	745,891,000.00	0.00	245,891,000.00	0.00	245,891,000.00	0.00
23050108	CANCER PROGRAMME/NON COMMUNICABLE DISEASES	0.00	210,300,000.00	0.00	210,300,000.00	51,451,250.00	158,848,750.00	24.47
23050108	PROVISION FOR NUTRITION INTERVENTION PROGRAMME/HEALTH PROMOTION AND SOCIAL DETERMINANTS OF HEALTH	0.00	64,420,000.00	0.00	64,420,000.00	0.00	64,420,000.00	0.00
23050108	PARTNERSHIP PROGRAMME FOR HEALTH IN THE STATE	0.00	15,589,825.00	0.00	15,589,825.00	0.00	15,589,825.00	0.00
23050108	PUBLIC HEALTH EMERGENCIES:-PREPAREDNESS AND RESPONSE INTERVENTIONS	0.00	90,445,000.00	0.00	90,445,000.00	0.00	90,445,000.00	0.00
23050108	INTERGRATED HEALTH PROGRAMME (IHP)	0.00	1,263,515,510.00	0.00	263,515,510.00	0.00	263,515,510.00	0.00

NOTE 163



NOTE 163

052100300100		PRIMARY HEALTH CARE DEVELOPMENT AGENCY						BUDGET PERFORMANCE IN
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	
		N	N	N	N	N	N	%
23	CAPITAL EXPENDITURE	1,498,546,962.62	2,903,085,012.00	0.00	2,903,085,012.00	875,027,613.28	2,028,057,398.72	30.14
2301	FIXED ASSETS PURCHASED	62,172,800.00	1,414,939,102.00	0.00	1,414,939,102.00	20,085,000.00	1,394,854,102.00	1.42
230101	PURCHASE OF FIXED ASSETS - GENERAL	62,172,800.00	1,414,939,102.00	0.00	1,414,939,102.00	20,085,000.00	1,394,854,102.00	1.42
23010105	PURCHASE OF MOTOR VEHICLES	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	62,172,800.00	1,264,939,102.00	0.00	1,264,939,102.00	20,085,000.00	1,244,854,102.00	1.59
2302	CONSTRUCTION / PROVISION	1,436,374,162.62	400,000,000.00	0.00	400,000,000.00	164,814,493.06	235,185,506.94	41.20
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,436,374,162.62	400,000,000.00	0.00	400,000,000.00	164,814,493.06	235,185,506.94	41.20
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,266,380,132.62	400,000,000.00	0.00	400,000,000.00	164,814,493.06	235,185,506.94	41.20
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	169,994,030.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	83,685,455.00	0.00	83,685,455.00	0.00	83,685,455.00	0.00
230301	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	83,685,455.00	0.00	83,685,455.00	0.00	83,685,455.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	83,685,455.00	0.00	83,685,455.00	0.00	83,685,455.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	1,004,460,455.00	0.00	1,004,460,455.00	690,128,120.22	314,332,334.78	68.71
23050101	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,004,460,455.00	0.00	1,004,460,455.00	690,128,120.22	314,332,334.78	68.71
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	63,460,455.00	0.00	63,460,455.00	0.00	0.00	0.00
23050103	MONITARING AND EVALUATION	0.00		0.00		0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTRVENTION	0.00	921,000,000.00	0.00	921,000,000.00	690,128,120.22	230,871,879.78	74.93

NOTE 164



NOTE 164

052110800100 KEBBI STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY (KECHEMA)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	694,145,051.25	0.00	694,145,051.25	427,316,041.00	266,829,010.25	61.56
2301	FIXED ASSETS PURCHASED	0.00	105,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	105,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
23010125	PURCHASE OF MOTOR VEHICLES (3 NO. TOYOTA HILUX @ 35,000,000.00)	0.00	105,000,000.00	0.00	105,000,000.00	0.00	105,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
23020106	CONSTRUCTION OF 5NO. ZONAL OFFICES @ 11,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	534,145,051.25	0.00	534,145,051.25	427,316,041.00	106,829,010.25	80.00
23050101	ACQUISITION OF NON TANGIBLE ASSETS	0.00	534,145,051.25	0.00	534,145,051.25	427,316,041.00	106,829,010.25	80.00
23050101	RESEARCH AND DEVELOPMENT: 25% OF BASIC HEALTH CARE PROVISION FUNDS (PROVISION OF HEALTH EQUIPMENT/MATERIALS)	0.00	106,829,010.25	0.00	106,829,010.25	0.00	106,829,010.25	0.00
23050101	BHCPF FG GRANT FOR ENROLMENT	0.00	427,316,041.00		427,316,041.00	427,316,041.00	0.00	100.00

NOTE 165



NOTE 165

MINISTRY OF ENVIRONMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL N	ORIGINAL BUDGET N	AMENDED BUDGET N	FINAL BUDGET N	CURRENT YEAR ACTUAL N	VERIANCE N	BUDGET PERFORMANCE IN %
23	CAPITAL EXPENDITURE	143,060,000.00	1,400,000,000.00	5,622,408.32	1,394,377,591.68	230,000,000.00	1,164,377,591.68	16.49
2301	FIXED ASSETS PURCHASED	45,560,000.00	195,000,000.00	0.00	195,000,000.00	15,000,000.00	0.00	7.69
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,560,000.00	195,000,000.00	0.00	195,000,000.00	15,000,000.00	0.00	7.69
23010101	PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PROCUREMENT OF ENVIRONMENTAL PROTECTION							
23010102	EQUIPMENTS(KESEPA)	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PURCHASE OF EQUIPMENTS FOR SANITATION CONTROL							
23010122	MEASURES	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	PURCHASE OF INDUSTRIAL EQUIPMENT (DRAINAGE							
23010129	MANGEMENT EQUIPMENTS)	44,560,000.00	15,000,000.00	0.00	15,000,000.00	5,000,000.00	10,000,000.00	33.33
	PROVISION OF SHELTERBELTS AND ALLIED PLANTING CROSS							
23010129	THE STATE	0.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
23010129	PROVISION OF WATERSHED PLANTTING	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
23010129	PURCHASE OF MINIG EQUIPMENTS (120 MACHINES)	0.00	55,000,000.00	0.00	55,000,000.00	10,000,000.00	45,000,000.00	18.18
2302	CONSTRUCTION / PROVISION	24,000,000.00	365,000,000.00	0.00	365,000,000.00	132,000,000.00	233,000,000.00	36.16
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	24,000,000.00	365,000,000.00	0.00	365,000,000.00	132,000,000.00	233,000,000.00	36.16
	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (GEOLOGY							
23020101	LABORATORY AND LAPIDARY)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CONSTRUCTION OF SOLID MINERALS DEVELOPMENT &							
23020106	PROCESSING CENTRES IN THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	80,000,000.00	120,000,000.00	40.00
	CONSTRUCTION OF DUMP SITE AND WASTE MANAGEMENT							
23020106	SYSTEMS ACROSS THE STATE	0.00	100,000,000.00	0.00	100,000,000.00	52,000,000.00	48,000,000.00	52.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER - WAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CONSTRUCTION / PROVISION OF INFRASTRUCTURE -							
	CONSTRUCTION OF EQUIPMENTS ROADSIDE, AMENITY							
23020118	ANDLANDSCAPING AT BIRNIN KEBBI	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS	24,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	350,000,000.00	0.00	350,000,000.00	37,000,000.00	313,000,000.00	10.57
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	350,000,000.00	0.00	350,000,000.00	37,000,000.00	313,000,000.00	10.57
	REHABILITATION/REPAIRS - AIR NAVIGATIONAL EQUIPMENTS							
23030119		0.00	300,000,000.00		300,000,000.00	13,000,000.00	287,000,000.00	4.33
23030124	REHABILITATION / REPAIRS OF MARKET /PARKS	0.00	50,000,000.00	0.00	50,000,000.00	24,000,000.00	26,000,000.00	48.00
2304	PRESERVATION OF ENVIRONMENT	2,500,000.00	115,000,000.00	0.00	115,000,000.00	0.00	115,000,000.00	0.00
230401	PRESERVATION OF ENVIRONMENT - GENERAL	2,500,000.00	115,000,000.00	0.00	115,000,000.00	0.00	115,000,000.00	0.00

NOTE 165



23040101	TREE PLANTING (ESTABLISHMENT OF PLANTATIONS)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23040101	TREE PLANTING (FORESTRY II PROJECT A FORESTATION PROGRAMME)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23040101	PURCHASE OF SEEDS AND PRODUCTION PLANTING	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23040101	REHABILITATION AND PROTECTION OF ENDANGERED TREE SPECIES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23040103	WILDLIFE CONSERVATION	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL (PURCHASE OF FORESTRY EQUIPMENTS)	2,500,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	71,000,000.00	375,000,000.00	5,622,408.32	369,377,591.68	46,000,000.00	323,377,591.68	12.45
230501	ACQUISITION OF NON TANGIBLE ASSETS	71,000,000.00	375,000,000.00	5,622,408.32	369,377,591.68	46,000,000.00	323,377,591.68	12.45
23050101	RESEARCH AND DEVELOPMENT	14,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	TRAINING AND SKILL ACQUISITION 20 ARTISANAL MINERS	0.00	60,000,000.00	0.00	60,000,000.00	5,000,000.00	55,000,000.00	8.33
23050108	SPECIAL GRANTS AND INTERVENTION (ECOLOGICAL FUND ASSISTED PROJECTS COUNTERPART FUNDS)	57,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050108	CLIMATE CHANGE - INTERVENTIN PROGRAMME	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050108	CLIMATE CHANGE - INTERVENTIN PROGRAMME	0.00	100,000,000.00	5,622,408.32	94,377,591.68	41,000,000.00	53,377,591.68	43.44

NOTE 166



NOTE 166

054400100100 MINISTRY OF HUMANITARIAN AND EMPOWERMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00
23010101	PURCHASE/ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	77,000,000.00	0.00	77,000,000.00	0.00

NOTE 167



NOTE 167

055100100100 MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE
		N	N	N	N	N	N
23	CAPITAL EXPENDITURE	0.00	123,000,000.00	0.00	73,000,000.00	0.00	73,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS- RAHABILITATION OF OFFICES BLOCK AND 5 NO. ZONAL OFFICES ARGUNGU	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
23040105	WATER POLLUTION PREVENTION & CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	113,000,000.00	0.00	63,000,000.00	0.00	63,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	113,000,000.00	0.00	63,000,000.00	0.00	63,000,000.00
23050101	RECHHEARCH AND DEVELOPMENT- TRAINING OF PERSONNEL ON HOME MANAGEMENT PROGRAMME	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
23050101	CAPACITY BUILDING OF PERSONNEL ACROSS THE STATE	0.00	30,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
23050103	MONITORING AND EVALUATION- INSPECTION & MONITORING OF LOCAL GOVERNMENT PROJECT IN 21 LGAs	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
23050108	SUPPORT FOR LOCAL GOVERNMENT DEVELOPMENT PLAN	0.00	31,500,000.00	0.00	11,500,000.00	0.00	11,500,000.00
23050108	SUPPORT FOR COMMUNITY DEVELOPMENT PLANS	0.00	31,500,000.00	0.00	21,500,000.00	0.00	21,500,000.00

NOTE 168



NOTE 168			
DETAILS OF DIVIDENDS RECEIVED			
S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT
			₦
1	26/01/2023	PZ CUSSION	585,877.77
2	26/01/2023	PZ CUSSION	947,687.80
3	28/03/2023	AFRICA PRUDENTIAL REGISTRARS	520,338.60
4	14/04/2023	DANGOTE CEMENT	554,580.00
5	19/04/2023	AFRILAND	9,539.00
6	20/04/2023	MTN NIGERIA	648,774.00
7	28/04/2023	UBA DIV 77	1,953,720.00
8	28/04/2023	UBA DIV 77	210,600.00
9	28/01/2023	FCMB GROUP	96,812.10
10	28/01/2023	FCMB GROUP	1,053.45
11	28/01/2023	LARFARGE AFRICA	4,390,184.00
12	5/5/2023	UNILEVER PLC	116,985.83
13	11/5/2023	GT BANK (DATAMAX REG.S)	3,579,564.24
14	23/05/2023	FIDELITY BANK	2,627,982.00
15	25/05/2023	MOBIL DIVIDEND	229,500.00
16	26/05/2023	NASCO ALLIED	162,000.00
17	31/05/2023	UPDC REAL	1,191.40
18	31/05/2023	UPDC REAL	33,590.08
19	31/05/2023	UPDC REAL	34,579.90
20	6/6/2023	ETI REM	4,900.96
21	7/6/2023	FGN SUKUK	311,943.01
22		JAIZ BANK	337,500.00
23		JAIZ BANK	11,250,000.00
24	16/08/2023	FBN HOLDINGS	648,927.00
25	16/08/2023	FBN HOLDINGS	1,857,421.35
26		MTN NG	363,313.44
27	30/08/2023	CCNN	168,410,484.40
28	22/09/2023	FIDELITY BANK	1,642,488.75
29	25/09/2023	DATA MAX	639,207.90
30	3/10/2023	CONOIL	166,556.25
31	3/10/2023	CONOIL	1,284.75
32	6/10/2023	UBA	117,000.00
33	6/10/2023	UBA	1,085,400.00
34	5/12/2023	FG SUK	313,656.99
		TOTAL	203,854,644.97

NOTE 169



NOTE 169							
DETAILS OF GRANTS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	%
AIDS AND GRANTS							
FOREIGN GRANTS							
	UNICEF Grant General	2,000,000,000.00	0.00	2,000,000,000.00	1,601,051,952.83	398,948,047.17	0.00
	OXFAM/USAID	0.00	0.00	0.00	0.00	0.00	0.00
	Save One Million Lives	0.00	0.00	0.00	0.00	0.00	0.00
	Agriculture Transformation Agenda Support Programme Phase - 1 (ATASP-1) (ADFB Grants)	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
	IFAD- CASP (ASAP Grant)	0.00	0.00	0.00	0.00	0.00	0.00
	National Urban Water Supply	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
	USAID Support for Human Resources for Health (HRH)	2,500,000,000.00	0.00	2,500,000,000.00	0.00	2,500,000,000.00	0.00
	GAVI Support on Health System Strengthening (HSS)	681,884,593.00	0.00	681,884,593.00	0.00	681,884,593.00	0.00
	Tertiary Education Trust Fund Intervention (COE Argungu)	242,000,000.00	0.00	242,000,000.00	0.00	242,000,000.00	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)	600,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
	Eat Safe Nigeria Project (GAIN)	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
	Tertiary Education Trust Fund Intervention (Poly Dakingari)	1,026,780,086.00	0.00	1,026,780,086.00	396,995,081.11	629,785,004.89	0.00
	National Livestock Transformation Plan	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
	Intergrated Health Programme (IHP) USAID	5,263,515,570.00	0.00	5,263,515,570.00	0.00	5,263,515,570.00	0.00
	Nigeria for Women Project (NFWP)	2,288,000,000.00	0.00	2,288,000,000.00	0.00	2,288,000,000.00	0.00
	SUB TOTAL	17,302,180,249.00	0.00	17,302,180,249.00	1,998,047,033.94	15,304,133,215.06	11.55
DOMESTIC GRANTS							
	Current Domestic Grants	3,491,256,839.00	0.00	6,890,958,039.00	6,897,325,943.96	(6,367,904.96)	100.09
	Federal Government Grant for Universal Basic Education (UBE)	1,175,000,000.00	0.00	1,175,000,000.00	1,204,452,353.75	(29,452,353.75)	102.51
	Sustainability Development Goal (SDG)	2,000,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
	Social Investment Programmes (FGN Intervention Grants)	2,221,256,839.00	0.00	2,221,256,839.00	0.00	2,221,256,839.00	0.00
	Better Education Service Delivery for All (BESDA)	1,200,000,000.00	0.00	1,200,000,000.00	3,448,571,535.92	(2,248,571,535.92)	0.00
	State Fiscal Transparency, Accountability and Sustainability Programme (SIFTAS)	0.00	0.00	3,399,701,200.00	3,399,701,200.00	0.00	100.00
	CARES Programme	4,220,000,000.00	0.00	4,220,000,000.00	6,229,675,845.23	(2,009,675,845.23)	0.00
	Social Security Welfare Fund (Local Government Grant)	70,000,000.00	0.00	70,000,000.00	33,243,399.46	36,756,600.54	0.00
	National Health Insurance Scheme (NHIS) (KECHEMA)	1,200,000,000.00	0.00	1,200,000,000.00	0.00	1,200,000,000.00	0.00
	SUB TOTAL	15,577,513,678.00	0.00	20,576,916,078.00	21,212,970,278.32	(636,054,200.32)	103.09
	TOTAL	32,879,693,927.00	0.00	37,879,096,327.00	23,211,017,312.26	14,668,079,014.74	61.28

NOTE 170



NOTE 170							
DETAILS OF EXTERNAL LOANS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	Livestock productivity & Resilience Support project (L-Press) World Bank Loan	2,230,000,000.00	0.00	2,230,000,000.00	0.00	0.00	0.00
	Primary Health Care Under One Roof (African Development Bank) Loan	1,000,000,000.00	0.00	1,000,000,000.00	0.00	0.00	0.00
	Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programme (World Bank Loan)	2,700,000,000.00	0.00	2,700,000,000.00	9,839,678,701.00	0.00	0.00
	RAAMP	649,000,000.00	0.00	649,000,000.00	0.00	0.00	0.00
	TOTAL	6,579,000,000.00	0.00	6,579,000,000.00	9,839,678,701.00	0.00	149.56

NOTE 171



NOTE 171							
DETAILS OF INTERNAL LOANS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	Family Home Fund Housing Loans	3,000,000,000.00	0.00	3,000,000,000.00	3,598,950,798.29	(598,950,798.29)	0.00
	TOTAL	3,000,000,000.00	0.00	3,000,000,000.00	3,598,950,798.29	(598,950,798.29)	0.00

NOTE 172



NOTE 172								
DETAILS OF EXTERNAL LOAN REPAYMENT								
S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	82,333,068.08	856,972,382.75	0.00	856,972,382.75	97,045,516.26	759,926,866.49	11.32
2	FEBRUARY	82,333,068.08	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
3	MARCH	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
4	APRIL	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
5	MAY	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
6	JUNE	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
7	JULY	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
8	AUGUST	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
9	SEPTEMBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
10	OCTOBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
11	NOVEMBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
12	DECEMBER	62,818,644.61	856,972,382.75	0.00	856,972,382.75	84,522,952.11	772,449,430.64	9.86
	TOTAL	792,852,582.26	10,283,668,593.00	0.00	10,283,668,593.00	1,026,797,989.47	9,256,870,603.53	9.98

NOTE 173



NOTE 173

DETAILS OF INTERNAL LOANS REPAYMENT

S/NO	MONTH	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	345,913,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
2	FEBRUARY	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
3	MARCH	349,243,013.31	601,666,666.74	0.00	601,666,666.74	409,038,276.59	192,628,390.15	67.98
4	APRIL	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
5	MAY	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.69	192,628,389.97	67.98
6	JUNE	349,243,013.31	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
7	JULY	349,215,147.09	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
8	AUGUST	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
9	SEPTEMBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
10	OCTOBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
11	NOVEMBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
12	DECEMBER	349,238,368.94	601,666,666.66	0.00	601,666,666.66	409,038,276.59	192,628,390.07	67.98
	TOTAL	4,187,535,071.65	7,220,000,000.00	0.00	7,220,000,000.00	4,908,459,319.18	2,311,540,680.82	67.98

NOTE 174



NOTE 174			
OTHER DEDUCTION FROM FAAC			
S/NO	MONTH	DETAIL OF DEDUCTION	AMOUNT
1	JANUARY	FAAC (Statutory) Ecological	123,728,096.65
2	FEBRUARY	FAAC (Statutory) Ecological	71,451,718.57
3	MARCH	FAAC (Statutory) Ecological	68,003,261.27
4	APRIL	FAAC (Statutory) Ecological & Liquidation of Judgement Debt	92,695,243.79
5	MAY	FAAC (Statutory) Ecological	65,845,628.98
6	JUNE	FAAC (Statutory) Ecological	99,592,114.12
7	JULY	FAAC (Statutory) Ecological	55,834,639.04
8	AUGUST	FAAC (Statutory) Ecological	72,496,395.87
9	SEPTEMBER	FAAC (Statutory) Ecological	65,878,993.65
10	OCTOBER	FAAC (Statutory) Ecological	72,632,751.18
11	NOVEMBER	FAAC (Statutory) Ecological	56,163,592.18
12	DECEMBER	FAAC (Statutory) Ecological	66,566,449.53
		TOTAL	910,888,884.83

NOTE 175



NOTE 175

BANKS BALANCES

S/NO.	NAME OF BANKS	TOTAL AMOUNT
		₦
1	G T B Main Account	1,672,480.75
2	UBA Main Account	13,277,486,865.15
3	UBA Budget Support Facility Account	999,541.50
4	UBA Paris Club Refund Account	31,188,902.01
5	UBA Treasury Single Account (TSA)	987,960,870.78
6	UBA Bridging Facility Funds	87,127,813.91
7	UBA - Ifrastructure Account	345,172.64
8	Eco Bank AGs Recovery Fund	19,215,742.54
9	Eco Bank (1) VAT Account	861,737,831.71
10	Heritage Bank Main	363,553.31
11	Heritage Bank Feeding	118,484.35
12	Access Bank ECA Backed Loan	29,697,950.98
13	Zenith Bank A.G Main	457,317,613.62
14	Zenith Bank Salary	371,450,286.20
15	Zenith Bank Civilian Pension	16,092,985.81
16	Zenith Bank Ecologycal	228,378,209.12
17	Zenith Bank AADS	85,221,529.00
18	Jaiz Bank A.Gs Main	1,601,971,755.76
19	Jaiz Bank A.Gs Main II	15,756.44
20	First Bank Kebbi State BIR Deposit	94,759,455.62
21	First Bank A. G's Main	86,221,399.85
22	FCMB A.G's Main	587,913,568.75
23	Union Bank A Gs Gratuity Account	4,398,978.75
24	Starling Bank PAYE	583,974,955.39
25	KBHS & Loans Sales of Govt Quarters	304,671,832.26
26	KBHS & Loans Housing Loan Acct	24,744,573.35
27	KBHS & Loans Car Loan Account	250,723,954.41
	TOTAL	19,995,772,063.96

NOTE 176



NOTE 176

DETAILS OF OUTSTANDING SPECIAL IMPREST

S/NO	MINISTRIES/DEPARTMENT		DATE	AMOUNT
				₦
1	SEMA	2560	29/12/2023	2,240,837,500.00
2	MINISTRY OF EDUCATION	2841	08/11/2023	34,400,000.00
3	MINISTRY OF EDUCATION	2851	16/08/2023	7,800,000.00
4	MINISTRY OF EDUCATION	2828	12/12/2023	3,000,000.00
5	MINISTRY OF EDUCATION	2878	29/12/2023	6,965,830,000.00
6	MINISTRY OF EDUCATION	2881	29/12/2023	4,981,200.00
7	MINISTRY OF EDUCATION	2882	29/12/2023	5,848,700.00
8	CABINET OFFICE	2821	29/12/2023	2,614,297,265.00
9	KEBBI HOUSE OF ASSEMBLY	2858	29/12/2023	535,194,537.25
10	KEBBI HOUSE OF ASSEMBLY	2886	29/12/2023	20,250,000.00
11	D G OFFICE	2260	21/09/2023	74,600,000.03
12	MINISTRY OF COMMERCE	2155	10/10/2023	980,000,000.00
13	ANIMAL HEALTH AND HUSBANDRY	2808	23/10/2023	10,000,000.00
14	ANIMAL HEALTH AND HUSBANDRY	2060	01/11/2023	30,000,000.00
15	ANIMAL HEALTH AND HUSBANDRY	2868	01/11/2023	20,000,000.00
16	MINISTRY OF ENVIRONMENT	2591	08/11/2023	85,000,000.00
17	MINISTRY OF ENVIRONMENT	2869	08/11/2023	19,000,000.00
18	MINISTRY OF ENVIRONMENT	2883	29/12/2023	60,000,000.00
19	MINISTRY OF WOMEN AFFIARS	2758	12/12/2023	35,000,000.00
20	MINISTRY OF WOMEN AFFIARS	2705	08/11/2023	100,000,000.00
21	MINISTRY OF WOMEN AFFIARS	2696	26/06/2023	670,990,120.50
22	MINISTRY OF WOMEN AFFIARS	2215	29/12/2023	29,000,000.00
23	MINISTRY OF INFORMATION	2873	22/12/2023	23,000,000.00
24	MINISTRY OF INFORMATION	2888	29/12/2023	5,000,000.00
25	KUDA	2754	29/12/2023	3,880,000.00
26	MINISTRY OF HUMANITARIAN AFFIARS	2887	29/12/2023	20,000,000.00
	TOTAL			14,597,909,322.78



NOTE 177

Details of Investment

NOTE 177 DETAILS OF INVESTMENT

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADDITION AL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
A		BANK SECTOR	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	22.90	94,522,108.70
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	7.30	3,175,266.40
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	10.20	74,459,490.00
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	20.95	523,750.00
5	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	40.00	62,152,200.00
6	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	1.51	389,202,500.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	4.27	8,701,555.45
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	1.45	1,674,750.00
9	1995	UNION BANK PLC	206,250.00	996,543.00	1,202,793.00	6.50	7,818,154.50
10	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	25.25	60,903,000.00
		SUB TOTAL	277,103,735.00	1,395,219.00	278,498,954.00		703,382,775.05
B		DEVELOPMENT FINANCE SECTOR					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	0.69	501,975.00
2	2011/2012	UBA CAPITAL Plc	385,436.00	0.00	385,436.00	20.50	7,901,438.00
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	7.30	703,420.70
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEV. BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00	100,000.00	40,100,000.00	0.50	20,050,000.00
8	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		SUB TOTAL	274,582,321.00				944,231,102.70
C		INSURANCE SECTOR					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	0.66	141,045.96
2	10/6/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.62	759,943.92
3	10/9/1975	UNIC INSURANCE	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		SUB TOTAL	1,393,952.00	0.00			921,896.28
D		BUILDING MATERIALS SECTOR					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	97.00	5,953,860,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	31.55	69,255,152.60
3	2010	DANGOTE CEMENT PLC	30,810.00		30,810.00	320.00	9,859,200.00
		SUB TOTAL	63,605,902.00				6,032,974,352.60



NOTE 177

Details of Investment

E		<u>AUTOMOBILE SECTOR</u>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD		0.00	0.00	0.00	350,000,000.00
		SUB TOTAL	1,250,827.00				350,250,165.40
F		<u>CONSTRUCTION SECTOR</u>					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
3	2000/NOV	SUKUK AL-IJARA	4,140,659.00				4,140,659.00
		SUB TOTAL	4,891,992.00				8,550,456.80
G		<u>REAL ESTATE SECTOR</u>					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	15.95	14,606,531.50
3	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
4		UPDC PLC	2,455,351.00	0.00	2,455,351.00	1.23	3,020,081.73
5		UPDC PLC REAL ESTATE INVEST. TRUST	200,419.00	0.00	200,419.00	4.60	921,927.40
		SUB TOTAL	6,123,250.00				21,006,640.11
H		<u>CONGLOMERATES SECTOR</u>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	2.60	3,111,459.00
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	14.85	7,721,064.45
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z IND. PLC	748,697.00	0.00	748,697.00	26.15	19,578,426.55
7	1988	NESTLE FOODS PLC	9,000.00	0.00	9,000.00	1,150.00	10,350,000.00
		SUB TOTAL	11,087,172.00				134,132,901.30
I		<u>PETROLEUM MARKET SECTOR</u>					
1	1994/95/2012	OANDO PLC	938,253.00		938,253.00	10.45	9,804,743.85
		ETHANOL BIO - FUEL 5% EQUITY				5% EQUITY	
2	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	83.90	7,338,649.10
3	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
4	2000	Forte (AFRICAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	15.25	13,481,335.50
5	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		SUB TOTAL	1,842,069.00				37,581,907.55
J		<u>AGRIC/AGRO ALLIED SECTOR</u>					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		SUB TOTAL	8,330,000.00				8,330,000.00



NOTE 177

Details of Investment

K		<u>INDUSTRIAL/DOMESTIC SECTOR</u>					
1	10/4/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		SUB TOTAL	1,506,071.00				1,506,071.00
L		<u>PRODUCTION SECTOR</u>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	16.20	408,564.00
		DANGOTE SUGAR REFINERY PLC (TRD)	224,780.00		224,780.00	65.00	14,610,700.00
		DANGOTE SUGAR REFINERY PLC	695,220.00		695,220.00	56.90	39,558,018.00
		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	54.00	9,720,000.00
2		NASCON ALLIED INDUSTRIES PLC (TRD)	170,000.00	0.00	170,000.00	59.30	10,081,000.00
		SUB TOTAL	1,295,220.00				74,378,282.00
M		<u>COMMUNICATION SECTOR</u>					
		MTN NIGERIA PLC	72,336.00	0.00	72,336.00	246.50	17,830,824.00
		SUB TOTAL	72,336.00				17,830,824.00
N		<u>POWER SECTOR</u>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		SUB TOTAL	12,332,739.00				12,332,739.00
		GRAND TOTAL	665,417,586.00	1,395,219.00	278,498,954.00		8,347,410,113.79



NOTE 178

Details of Staff Loans & Advances

NOTE 178		
DETAILS OF STAFF LOANS & ADVANCES		
S/NO	DESCRIPTION	AMOUNT OUTSTANDING
		₦
1	Housing Scheme Kalgo Quarters	74,441,500.00
2	KB Housing Scheme 2nd Aliero Quarters	61,977,641.42
3	Housing Loan Cash Granted	75,115.30
4	Car Loan	127,934,774.14
	TOTAL	264,429,030.86



NOTE 179 Details of External Loans

NOTE 179

DETAILS OF EXTERNAL LOANS

S/NO.	CREDITOR	LOAN TITLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	AMOUNT PAID 2023	DISBURSEMENT OUTSTANDING DEBT (DOD) IN USD	AMOUNT OUTSTANDING 2023
1	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	7,433,521.25	3,870,300.08	3,480,920,799.85
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	16,489,539.04	390,720.82	351,411,570.46
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	23,123,519.96	526,490.99	473,522,310.97
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	1,484,013.41	33,788.61	30,389,239.31
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	122,941,852.56	2,687,954.06	2,417,527,065.89
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	98,369,658.33	2,239,736.37	2,014,403,213.02
6	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	576,683,851.64	7,161,816.80	6,441,287,897.20
7	IDA	Kebbi State Health System Development -IDA	XDR	2,769,562.60	162,083,281.66	2,508,247.43	2,255,900,180.84
8	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	208,708,372.57	4,281,715.43	3,850,944,885.73
9	IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	90,899,952.64	1,384,593.15	1,245,293,386.96
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	87,535,335.62	3,880,867.13	3,490,424,730.65
11	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	74,645,716.08	3,688,332.38	3,317,260,324.25
12	IDA	Kebbi State Health SystemDevelopment (Additional Financing)	XDR	2,313,697.80	63,785,112.06	2,278,352.10	2,049,133,930.28
13	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	68,367,840.56	3,070,517.72	2,761,602,145.39
14	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	109,851,579.91	2,292,260.36	2,061,642,921.96
		TOTAL			1,712,403,147.29	40,295,693.43	36,241,664,602.76
Add	A.	Exchange Rate loss in July - December 2023			(30,848,372.90)		



NOTE 180

Internal Loans Payables

NOTE 180

INTERNAL LOANS PAYABLES

S/NO	LOAN DETAILS	AMOUNT
1	Excess Crude Account Backed Loan (ECA)	8,405,648,168.74
2	Family Homes Funds	3,598,950,798.29
3	Budget Support Facility	17,113,402,704.02
4	Salary Bailout	5,975,929,969.44
6	Accelerated Agricultural Credit Scheme (AADS)	458,978,583.58
	TOTAL	35,552,910,224.07

NOTE 181

Outstanding Contractual Liabilities



NOTE 181

OUTSTANDING CONTRACTUAL LIABILITIES

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

SUPPLEMENTARY NOTE FOR THE YEAR ENDED 31ST DECEMBER, 2023.

Note 180 which is Internal Loans Payables, the debt disclosed by the Debt Management Office report was ₦60,690,877,475.46 and in the Financial Statement we have ₦35,552,910,224.07, while the rest are line items. Below are the correspondence Note for further clarifications: Family Home Funds is Note 171. Bridging Finance (Other Federal Government Intervention Loans) not yet mature for deduction. Pension & Gratuity, as at the time of preparing this account, it has been paid off, meaning know any outstanding liability.

Contractor Arrears, it is a line items in the Financial Statement. For more clarification please check Note 181.

Note 179, showing the details of External Loans Disbursement Outstanding Debt (DOD) of \$40,295,693.43 while in ₦36,241,664,602.76. The column has been added to the template, and the amount paid in 2023 is ₦1,712,403,147.29. Meanwhile, the amount was paid in two quarters that is January to June and July to December.

E.g. No. 1 AFDF Kebbi State Rural Access Agricultural Marketing Project, with Loan Currency EUR, Loan Amount in Original Currency 3,500,000.00, Amount paid in January to June was ₦3,758,126.06, then July to December ₦3,675,395.19 which is equal to ₦7,433,521.25.

OTHER FAAC TRANSFER NOTE 4

The Other FAAC Transfer comprises the Electronic Money Transfer (EMT) and Augmentation. As at February, Electronic Money Transfer was ₦147,898,177.21 inclusive of Augmentation amounting ₦723,988,136.18 totaling to ₦871,886,313.39. And as at May also there is Non Oil Excess amount of ₦173,757,152.68 and Electronic Money Transfer (EMT) of ₦163,054,789.07 amounting to ₦336,811,941.75.

FIVE YEAR FINANCIAL SUMMARY



FIVE YEAR FINANCIAL SUMMARY

S/NO.	DESCRIPTION	2019	2020	2021	2022	2023
		₦	₦	₦	₦	₦
A.	REVENUE					
1	Statutory Allocation	43,479,152,211.97	35,791,477,878.76	37,786,349,086.07	40,085,353,980.59	33,804,098,615.48
2	Internal Generated Revenue	7,367,334,836.87	7,976,260,800.14	9,857,039,462.25	8,428,980,800.76	11,737,075,709.00
3	Value Added Tax	12,004,631,273.89	14,522,931,240.11	20,216,067,883.02	24,435,834,471.21	33,900,796,694.08
4	Grant & Reimbursement	0.00	6,902,000,000.00	2,446,620,000.00	14,928,223,772.68	23,211,017,312.26
5	External & Internal Loan	2,200,000,000.00	0.00	3,007,180,457.14	0.00	13,438,629,499.29
6	Other Income	8,816,632,567.95	11,514,965,528.97	8,688,483,832.70	4,052,270,240.72	13,487,655,123.72
7	Dividend Received from Companies	31,116,790.02	84,201,051.52	18,699,582.11	201,786,322.20	203,854,644.97
	TOTAL REVENUE	73,898,867,680.70	76,791,836,499.50	82,020,440,303.29	92,132,449,588.16	129,783,127,598.80
B.	EXPENDITURE					
1	Personnel Cost	22,154,984,560.55	26,095,346,212.95	24,457,742,635.72	35,735,797,006.22	25,153,756,246.31
2	Overhead Cost	14,548,036,446.47	9,643,081,037.34	14,879,615,911.29	15,794,129,019.37	19,674,181,986.21
	Other Overhead cost from FAAC	0.00	0.00	0.00	1,091,150,695.46	910,888,884.83
3	Loan Repayment (Internal Loan)	3,223,769,542.86	1,876,848,911.84	2,299,443,461.22	4,187,535,071.65	(4,908,459,319.18)
4	Loan Repayment (External Loan)	473,295,499.14	602,001,501.68	835,937,765.81	792,852,582.26	(1,026,797,989.47)
5	Capital Expenditure	44,378,837,858.98	26,689,783,008.98	38,476,466,765.20	33,718,004,119.21	(61,508,437,205.17)
	TOTAL PAYMENT	84,778,923,908.00	64,907,060,672.79	80,949,206,539.24	91,319,468,494.17	(21,704,867,396.47)
C.	CASH BALANCE					
1	Net Cash Balance	(10,880,056,227.30)	11,884,775,826.71	1,071,233,764.05	812,981,093.99	151,487,994,995.27
2	Opening Balance	24,610,214,797.15	13,730,158,569.85	25,614,934,396.56	26,686,168,160.61	27,499,149,254.60
3	Closing Balance	13,730,158,569.85	25,614,934,396.56	26,686,168,160.61	27,499,149,254.60	178,987,144,249.87

