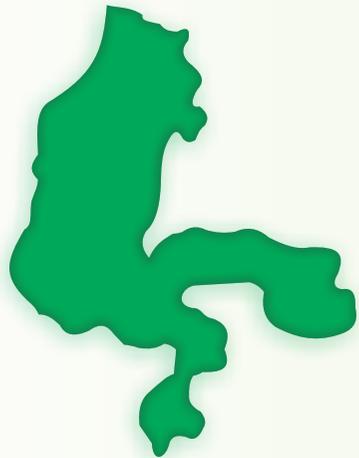


# REPORT

OF THE ACCOUNTANT GENERAL WITH  
**FINANCIAL STATEMENTS**

FOR THE YEAR ENDED  
31ST DECEMBER 2024





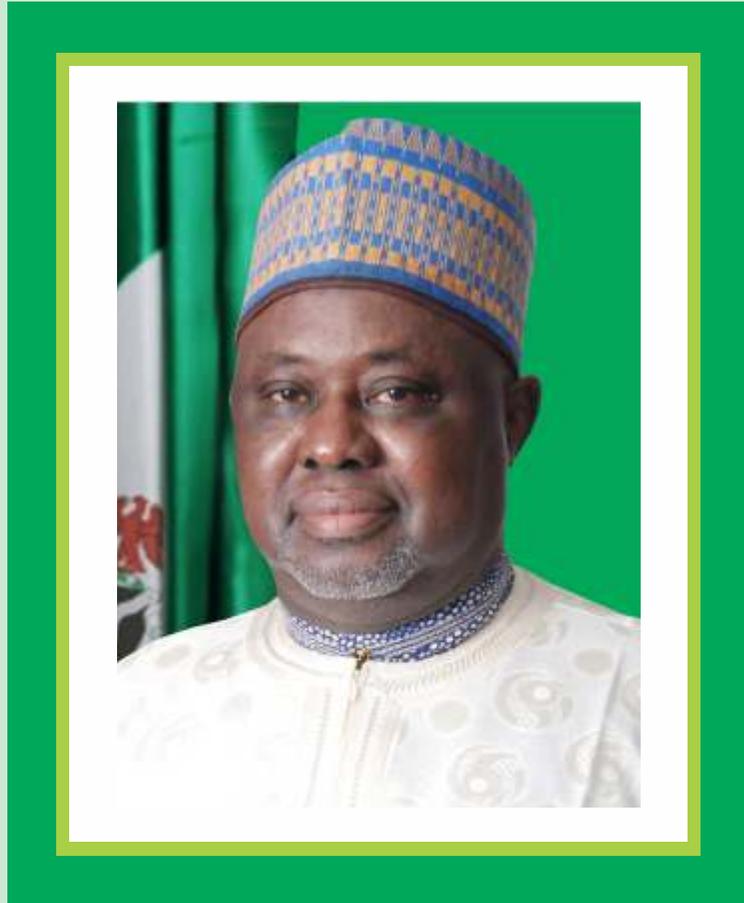
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His Excellency  
**Comrade Dr. Nasir Idris**  
(Kauran Gwandu)  
The Executive Governor of Kebbi State





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  
Permanent Secretary, Finance





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





**Zubairu M. Sidi**  
Deputy Accountant General,  
Kebbi State





**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**



**STATEMENT OF ACCOUNTING POLICIES  
(IPSAS CASH)**

**ISSUED BY**

**OFFICE OF THE ACCOUNTANT-GENERAL  
OF KEBBI STATE**

**2024**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL



**KEBBI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**

**MINISTRY OF FINANCE**

**Gwangangaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.**

**List of Abbreviations/Acronyms**

<b>Abbreviation/Term</b>	<b>Description</b>
CBN	Central Bank of Nigeria
COA	Chart of Account
FAAC	Federation Accounts 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, Plants and Equipment





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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





**KEBBI STATE OF NIGERIA**  
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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.
- 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





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Gwangajaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.



2	<p><b>General Purpose Financial Statements (GPFS)</b>  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:</p> <ol style="list-style-type: none"> <li>I. Statement 1 - Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> <li>▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li> <li>▪ separately identifies payments made by third parties on behalf of the State government.</li> </ul> </li> <li>II. Statement 2 - Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li> <li>III. Statement 3 - Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li> <li>IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li> <li>V. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li> <li>VI. Accounting Policies and Explanatory Notes.</li> </ol>
3	<p><b>Basis of Preparation and Legal Provisions</b>  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.</p>
4	<p><b>Fundamental Accounting Concepts</b>  The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Kebbi State:</p> <ul style="list-style-type: none"> <li>• Cash Basis of Accounting;</li> <li>• Understandability;</li> <li>• Materiality;</li> <li>• Relevance;</li> <li>• Going Concern Concept;</li> <li>• Consistency Concept</li> <li>• Prudence</li> <li>• Completeness, etc.</li> </ul>
5	<p><b>Accounting Period</b>  The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December 2024. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>



**KEBBI STATE OF NIGERIA**  
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Gwangajaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.



6	<p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>
7	<p><b>MDA for Consolidation</b></p> <ul style="list-style-type: none"> <li>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).</li> </ul>
8	<p><b>Comparative Information</b></p> <ul style="list-style-type: none"> <li>The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).</li> </ul>
9	<p><b>Budget Figures</b></p> <ul style="list-style-type: none"> <li>These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Kebbi State.</li> </ul>
10	<p><b>Receipts</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
11	<p><b>External Assistance</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.</li> </ul>
12	<p><b>Other Borrowings / Grants &amp; Aid Received</b></p> <ul style="list-style-type: none"> <li>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.</li> </ul>
13	<p><b>Interest Received</b></p> <ul style="list-style-type: none"> <li>Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.</li> </ul>



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**OFFICE OF THE ACCOUNTANT GENERAL**

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14	<p><b>Government Business Activities</b></p> <p>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.</p>
15	<p><b>Payments</b></p> <ul style="list-style-type: none"><li>• 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.</li><li>• 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 Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.</li></ul>
16	<p><b>Loans Granted:</b></p> <ul style="list-style-type: none"><li>• 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.</li></ul>
17	<p><b>Loan Repayments</b></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><b>Interest on Loans:</b></p> <ul style="list-style-type: none"><li>• 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</li></ul>
19	<p><b>Foreign Currency Transactions:</b></p> <ul style="list-style-type: none"><li>• 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.</li><li>• 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.</li></ul>
20	<p><b>Prepayments</b></p> <ul style="list-style-type: none"><li>• Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.</li></ul>



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21	<p><b>Investments:</b></p> <ul style="list-style-type: none"><li>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.</li></ul>
22	<p><b>Leases</b></p> <ul style="list-style-type: none"><li>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</li><li>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.</li></ul>
23	<p><b>Cash Balances</b></p> <p>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.</p>
24	<p><b>Advances</b></p> <p>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.</p>

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



**KEBBI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**

**MINISTRY OF FINANCE**

**Gwangangaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.**

**RESPONSIBILITY FOR FINANCIAL STATEMENTS.**

The Kebbi State 2024 Financial Statement were prepared using 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 Generally Accepted Accounting Practice (GAAP) as the Accountant General, and the state's Accounting Officer for Receipts and payments 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 recorded 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 thereon reflect the financial position of Government as at 31<sup>st</sup> December 2024 and its operation for the year ended on that date.

**Bello Ibrahim (FCNA, FCCrFA, FCCCSA, FCPA)**  
**Accountant General**  
**Kebbi State**



# OFFICE OF THE STATE AUDITOR GENERAL KEBBI STATE GOVERNMENT

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

Telephone: 068/320784

In reply quote  
Ref. No and date



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

Date: .....  
19<sup>th</sup> June, 2025

## AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31<sup>st</sup> December 2024, have been audited in accordance with section 126 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended) and Kebbi State 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 Basis as described in Notes 1 to 188. 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 evidence 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, 2024 and the transactions for the fiscal year ended.

**Bello Usman (FCMA, MSC, BSC)**  
Auditor General,  
Kebbi State





**KEBBI STATE OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE**

Gwangajaji Secretariat Complex, P. M. B. 1073, Kebbi State, Nigeria.



**SUPPLEMENTARY NOTE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2024.**

Note 181, showing the details of External Loans Disbursement Outstanding Debt (DOD) of \$51,354,642.29 while in ₦78,845,606,132.41. The amount paid in 2024 was ₦3,747,116,174.79 by Debt Management Office Abuja. Meanwhile, the amount was paid in two quarters that is January to June and July to December.

Note 183 which is Internal Loans Payables, the debt disclosed by the Debt Management Office report was ₦15,222,009,996.95 as at 30<sup>th</sup> December, 2024 and in the Financial Statement we have ₦3,592,520,125.81. Family Home Funds is Note 182. The State Contractor Liabilities amounting ₦11,629,489,871.08 is a line item on Note 183 in the Financial Statement. Below are the correspondence Notes for further clarification.

Family Homes Funds Note 182	3,133,541,542.29
Accelerated Agricultural Credit Scheme (AADS)	458,978,383.58
Contractual Liabilities Note 183	11,629,489,871.08

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 15,222,009,996.95  
 =====

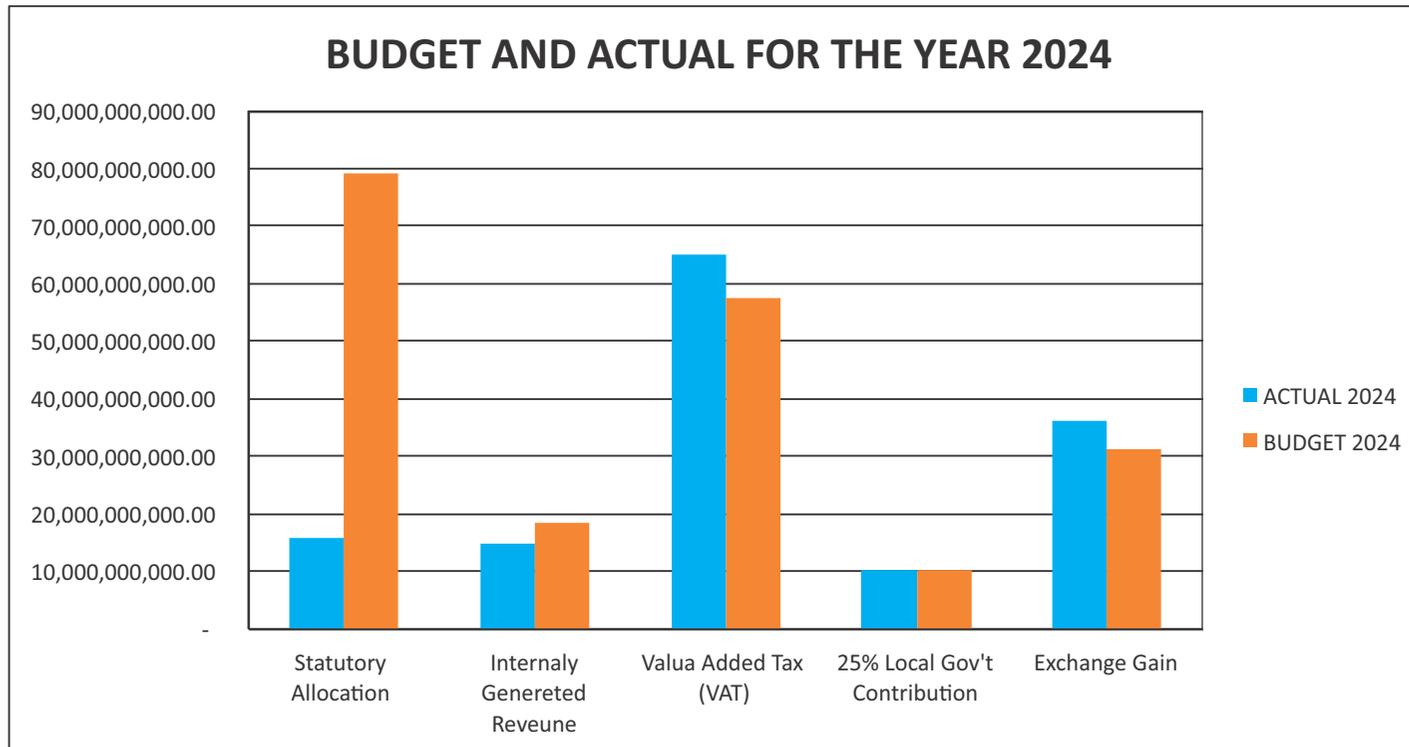
The total amount of 15,222,009,996.95 which is the same closing total with the Debt Management Office (DMO) as at 31<sup>st</sup> December, 2024.

**OTHER FAAC TRANSFER NOTE 4**

The Other FAAC Transfer comprises the Electronic Money Transfer (EMT) Electronic Money Transfer was ₦238,674,721.16 which was wrongly included in the State IGR, was removed because it was a line item in the Financial Statement and it was directly received from the Federation Account Allocation Committee (FAAC), in other to avoid double entry transaction.



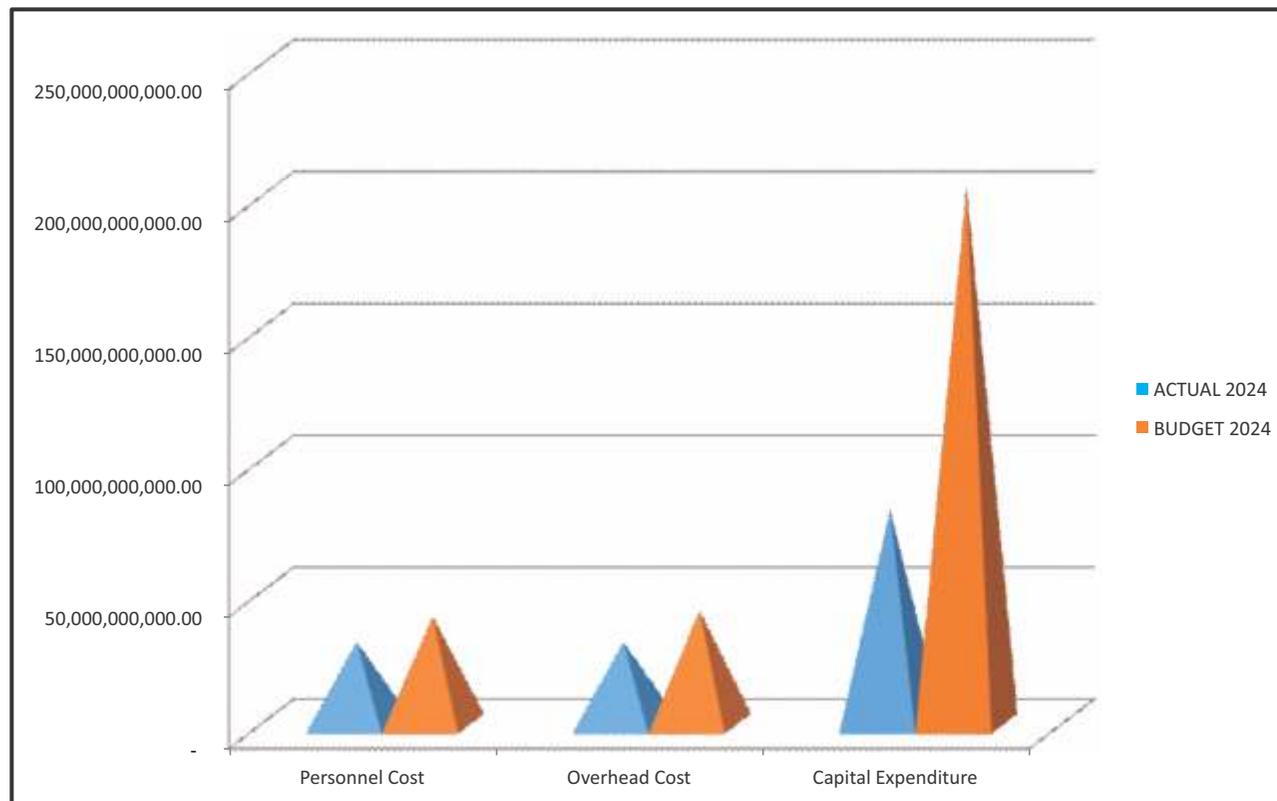
	<b>ACTUAL 2024</b>	<b>BUDGET 2024</b>
Statutory Allocation	15,927,134,055.41	79,254,269,350.00
Internaly Genereted Reveune	14,775,724,870.31	18,387,341,791.26
Valua Added Tax (VAT)	64,949,680,282.34	57,566,970,490.04
25% Local Gov't Contribution	10,351,216,527.54	10,351,216,527.54
Exchange Gain	36,195,766,609.00	31,106,842,170.60





	ACTUAL 2024	BUDGET 2024
Personnel Cost	31,195,760,494.47	40,578,149,105.98
Overhead Cost	31,028,472,008.79	42,954,435,043.00
Capital Expenditure	81,059,642,968.33	203,592,445,521.48

## EXPENDITURE FOR THE YEAR 2024



**STATEMENT NO 1  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>STATEMENT NO 1</b>				
<b>KEBBI STATE GOVERNMENT OF NIGERIA</b>				
<b>CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024.</b>				
<b>ANNUAL BUDGET 2024</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>	<b>NOTES</b>	<b>CURRENT YEAR ACTUAL 2024</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>
<b>₦</b>	<b>RECEIPT:</b>		<b>₦</b>	<b>₦</b>
79,254,269,350.00	Statutory Allocation From FAAC	1	15,927,134,055.41	33,804,098,615.48
57,566,970,490.04	Value Added Tax Allocation	2	64,949,680,282.34	33,900,796,694.08
<b>136,821,239,840.04</b>	<b>SUB TOTAL - Statutory Allocation</b>		<b>80,876,814,337.75</b>	<b>67,704,895,309.56</b>
11,091,998,605.88	Direct Taxes	3	7,952,096,025.07	10,058,923,026.29
389,164,956.00	Fine	3	275,609,232.25	303,543,557.75
3,092,560,847.00	Fees	3	183,739,488.16	202,023,119.84
	Mining Rents		0.00	0.00
	Royalties		0.00	0.00
71,270,000.00	Licences	3	31,321,240.00	32,648,250.50
50,400,000.00	Earning	3	258,600,335.85	201,469,012.61
3,183,135,045.38	Sales	3	603,400,783.65	470,094,362.77
39,571,000.00	Sales/Rent on Gov't Buildings	3	194,754,405.00	71,868,911.00
40,538,337.00	Sales/Rent on Land & Others	3	0.00	0.00
104,300,000.00	Interest Earned	3	1,367,735,655.18	202,379,565.02
	Investment Income	3	0.00	252,800.00
324,400,000.00	Re-imbursment (Repayment General)	3	500,069,873.69	193,873,103.22
<b>18,387,341,791.26</b>	<b>Sub-Total -</b>		<b>11,367,327,038.85</b>	<b>11,737,075,709.00</b>
	Local Government Revenue	3	3,408,397,831.43	0.00
	<b>Sub-Total -Independent Revenue</b>		<b>14,775,724,870.28</b>	<b>11,737,075,709.00</b>
2,166,512,849.64	Other FAAC Transfer (Electronic Money Transfer EMT)	4	2,238,674,721.16	2,786,529,379.30
31,106,842,170.60	Exchange Difference/Gain	5	36,195,766,609.00	10,699,490,690.96
271,643,770.40	Ecological Fund			
2,579,995,950.00	Other FAAC Receipt			
	Grant			23,211,017,312.26
<b>36,124,994,740.64</b>	<b>TOTAL RECIEPT</b>		<b>38,434,441,330.16</b>	<b>36,697,037,382.52</b>
<b>273,642,479,680.08</b>	<b>PAYMENTS:</b>		<b>134,086,980,538.19</b>	<b>116,139,008,401.08</b>
40,578,149,105.98	Personnel Cost (Including Salaries on CRF Charges/Pensions)	ST3	31,195,760,494.47	25,153,756,246.31
42,954,435,043.00	Overhead Cost (Including Services on Subvention and Parastatals)	ST3	31,028,472,008.79	19,674,181,986.21
0.00	Other FAAC Deductions(Ecological)	ST4	436,071,837.65	910,888,884.83
<b>83,532,584,148.98</b>	<b>TOTAL PAYMENTS:</b>		<b>62,660,304,340.91</b>	<b>45,738,827,117.35</b>

**STATEMENT NO 1  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**



**KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL**

<b>47,972,668,247.30</b>	<b>NET OPERATING ACTIVITIES</b>		<b>71,426,676,197.28</b>	<b>70,400,181,283.73</b>
	Dividend Received	170	196,138,021.58	203,854,644.97
	<b>NET OPERATING ACTIVITIES</b>		<b>71,622,814,218.86</b>	<b>70,604,035,928.70</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
55,892,956,066.73	Capital Expenditure : Administrative Sector	125	(19,284,400,255.49)	(19,375,868,109.86)
95,960,203,761.85	Capital Expenditure : Economic Sector	125	(46,715,714,432.68)	(31,742,242,517.08)
2,605,475,505.40	Capital Expenditure : Law and Justice	125	(660,754,451.19)	(222,000,000.00)
49,133,810,187.50	Capital Expenditure: Social Sector	125	(14,394,773,828.25)	(9,022,480,858.23)
5,362,322,584.00	Capital Expenditure : Contingency Fund/Planning Reseave		(1,145,845,720.00)	(1,145,845,720.00)
<b>208,954,768,105.48</b>	<b>NET CASH FLOWS FROM INVESTMENT ACTIVITES:</b>		<b>(82,201,488,687.61)</b>	<b>(61,508,437,205.17)</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
804,262,180.00	Proceeds from External Loan Received:	172	19,418,834,450.29	9,839,678,701.00
3,000,000,000.00	Proceeds form Internal Loans :	173	3,133,541,542.29	3,598,950,798.29
400,000,000.00	Loan Repayment (External Loan)	174	(3,887,313,649.24)	(1,026,797,989.47)
2,303,384,877.00	Loan Repayment (Internal Loan)	175	(835,723,136.79)	(4,908,459,319.18)
27,760,687,251.86	Grant	171	8,826,780,086.00	
12,820,107,601.92	Sales of Government Asset (Airport)	8	0.00	0.00
<b>6,507,647,057.00</b>	<b>Net Cash Flow From Financing Activities</b>		<b>26,656,119,292.55</b>	<b>7,503,372,190.64</b>
	<b>Movement in Other Cash Equivalent Account</b>			
0.00	(Increase)/Decrease in Investments		82,201,488,687.61	61,508,437,205.17
0.00	Net (Increase) Decrease in Other Cash Equivalents:		13,115,180,508.68	19,995,772,063.96
<b>0.00</b>	<b>Total Cashflow from other Cash Equivalent Accounts</b>		<b>95,316,669,196.29</b>	<b>81,504,209,269.13</b>
<b>54,165,337,186.00</b>	<b>Net Cash for the year</b>			
	Cash & its Equivalent 1-01-2024		19,995,772,063.96	27,499,144,254.60
	Cash & its Equivalent 31-12-2024	177	<b>13,114,528,552.18</b>	<b>19,995,772,063.96</b>

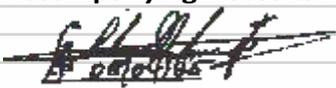
The Accompanying Notes form part of these Statements

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

STATEMENT NO 2  
STATEMENT OF ASSET AND LIABILITY  
FOR THE YEAR ENDED 31ST DECEMBER, 2024.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>STATEMENT NO 2</b>			
<b>KEBBI STATE GOVERNMENT OF NIGERIA</b>			
<b>STATEMENT OF ASSET AND LIABILITY FOR THE YEAR ENDED 31ST DECEMBER, 2024.</b>			
	<b>NOTES</b>	<b>CURRENT YEAR ACTUAL 2024</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>
<b>ASSETS</b>		<b>₦</b>	<b>₦</b>
<b>LIQUID ASSETS</b>			
Cash Held by MDAs	12	651,956.50	1,635,053.46
Cash & Banks Balances	177	13,114,528,552.18	19,995,772,063.96
<b>TOTAL LIQUIDITY ASSETS</b>		<b>13,115,180,508.68</b>	<b>19,997,407,117.42</b>
<b>INVESTMENTS AND OTHER CASH ASSET</b>			
State Investment	178	8,704,655,325.12	8,347,410,113.79
Imprest	179	1,161,717,133.17	14,597,909,322.78
Staff Loans & Advances	180	181,673,969.41	264,429,030.86
Intangible Asset	SEE AG's Report	137,526,091,004.64	93,490,289,318.35
<b>TOTAL INVESTMENTS AND OTHER CASH ASSET</b>		<b>147,574,137,432.34</b>	<b>116,700,037,785.78</b>
<b>TOTAL ASSETS</b>		<b>160,689,317,941.02</b>	<b>136,697,444,903.20</b>
<b>LIABILITIES:-</b>			
<b>Public Funds</b>			
Consolidated Revenue Fund	ST3	65,497,596,751.29	39,436,421,226.85
Capital Development fund	ST4	1,124,025,060.37	13,836,958,978.44
Contractual Obligation	183	11,629,489,871.08	11,629,489,871.08
Outstanding Pension/Gratuity		0.00	0.00
<b>TOTAL PUBLIC FUNDS</b>		<b>78,251,111,682.74</b>	<b>64,902,870,076.37</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loan	181	78,845,686,132.41	36,241,664,602.76
Internal Loan	182	3,592,520,125.87	35,552,910,224.07
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>82,438,206,258.28</b>	<b>71,794,574,826.83</b>
<b>OTHER LIABILITIES</b>			
Deposits:-		0.00	0.00
<b>TOTAL LIABILITIES</b>		<b>160,689,317,941.02</b>	<b>136,697,444,903.20</b>
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  
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**



**KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL**

STATEMENT NO 3								
KEBBI STATE GOVERNMENT OF NIGERIA								
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024.								
PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ACTUAL YEAR 2024	FINAL BUDGET	INITIAL /ORIGINAL BUDGET	SUPLIMENTARY BUDGET	VARIANCE ON FINAL BUDGET	
₦			₦	₦	₦	₦	₦	₦
27,499,144,254.60	Opening Balance		39,430,471,276.85					
	<b>ADD REVENUE</b>							
33,804,098,615.48	Statutory Allocation FAAC	1	15,927,134,055.41	79,254,269,350.00	79,254,269,350.00	0.00	63,327,135,294.59	
33,900,796,694.08	Value Added Tax Allocation	2	64,949,680,282.34	57,566,970,490.04	57,566,970,490.04	0.00	(7,382,709,792.30)	
<b>95,204,039,564.16</b>	<b>SUB TOTAL STATUTORY ALLOCATION</b>		<b>120,307,235,564.60</b>	<b>93,327,696,670.00</b>	<b>93,327,696,670.00</b>	<b>0.00</b>	<b>(26,979,538,894.60)</b>	
10,058,923,025.29	Direct Taxes	3	7,952,095,025.07	11,590,998,605.88	11,590,998,605.88	0.00	3,638,902,580.81	
303,543,557.75	Fine	3	275,609,232.25	389,164,956.00	389,164,956.00	0.00	113,555,723.75	
202,023,119.84	Fees	3	183,739,488.16	3,092,560,847.00	3,092,560,847.00	0.00	2,908,821,358.84	
	Mining Rents		0.00	0.00	0.00	0.00	0.00	
	Royalties		0.00	0.00	0.00	0.00	0.00	
32,648,750.50	Licences	3	31,321,240.00	71,270,000.00	71,270,000.00	0.00	39,948,760.00	
201,469,012.61	Earning	3	258,600,335.85	50,400,000.00	50,400,000.00	0.00	(208,200,335.85)	
470,094,362.77	Sales	3	603,400,783.65	2,184,135,045.38	2,184,135,045.38	0.00	1,580,734,261.73	
71,868,911.00	Sales/Rent on Gov't Buildings	3	194,754,405.00	39,574,000.00	39,574,000.00	0.00	(155,180,405.00)	
	Sales/Rent on Land & Others	3	0.00	40,538,337.00	40,538,337.00	0.00	40,538,337.00	
202,379,565.02	Interest Earned	3	1,367,735,655.18	104,300,000.00	104,300,000.00	0.00	(1,263,435,655.18)	
252,800.00	Investment Income	3	0.00	0.00	0.00	0.00	-	
193,873,103.22	Re-imbursment	3	500,069,873.69	324,400,000.00	324,700,000.00	0.00	(175,669,873.69)	
	<b>Local Government Revenue</b>	3	<b>3,408,397,831.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>11,737,075,709.00</b>	<b>Sub-total -Independent Revenue</b>		<b>14,775,724,870.31</b>	<b>17,887,341,791.26</b>	<b>17,887,341,791.26</b>	<b>0.00</b>	<b>3,111,616,920.95</b>	
	<b>Other Revenue Sources</b>							
10,699,490,690.96	Exchange Gain	5	36,195,765,509.00	0.00	0.00	0.00	(36,195,766,609.00)	
0.00	Bank Charges		0.00	0.00	0.00	0.00	0.00	
2,786,529,379.30	Other FAAC Transfers	4	2,238,674,721.16	0.00	0.00	0.00	(2,238,674,721.16)	
1,070,778,453.42	Forex Equalisation	6	0.00	0.00	0.00	0.00	0.00	
105,068,504.32	Solid Minerals	7	0.00	0.00	0.00	0.00	0.00	
	<b>Sub Total</b>		<b>38,434,441,330.16</b>					
<b>14,661,867,028.00</b>	<b>TOTAL REVENUE:</b>		<b>173,517,401,765.07</b>	<b>111,215,038,461.26</b>	<b>111,215,038,461.26</b>	<b>0.00</b>	<b>(23,867,921,973.65)</b>	

**STATEMENT NO 3  
STATEMENT OF CONSOLIDATED REVENUE FUND  
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**



**KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL**

	<b>LESS: EXPENDITURE</b>						
25,153,756,246.31	Personnel Expenditure by Administrative Classification	13	31,195,760,494.47	40,344,553,363.72	37,321,249,105.98	0.00	9,148,792,869.25
19,674,181,986.21	Overhead Expenditure by Administrative Classification	14	31,028,472,008.79	44,487,743,502.00	37,679,251,002.00	0.00	13,459,271,493.21
910,888,884.83	Other FAAC Deduction(Logical)	176	436,071,837.65	0.00	0.00	0.00	(436,071,837.65)
	<b>OTHER RECURRENT PAYMENTS/EXPENDITURE</b>						
9,839,678,701.00	Proceeds from External Loan Received:	172	19,418,834,450.29	5,880,000,000.00	5,880,000,000.00	0.00	(13,538,834,450.29)
3,598,950,798.29	Proceeds from Internal Loans :	173	3,133,541,542.29	3,000,000,000.00	3,000,000,000.00	0.00	(133,541,542.29)
(1,026,797,989.47)	Loan Repayment (External Loan)	174	(3,887,313,649.24)	400,000,000.00	10,283,668,593.00	0.00	4,287,313,649.24
(4,908,459,319.18)	Loan Repayment (Internal Loan)	175	(835,723,136.79)	2,303,384,877.00	7,220,000,000.00	0.00	3,139,108,013.79
<b>53,242,199,307.99</b>	<b>TOTAL EXPENDITURE</b>		<b>80,489,643,547.46</b>	<b>96,415,681,742.72</b>	<b>101,384,168,700.98</b>	<b>0.00</b>	<b>15,926,038,195.26</b>
<b>68,360,782,993.17</b>	<b>OPERATING BALANCE</b>		<b>93,027,758,217.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(93,027,758,217.61)</b>
	<b>APPROPRIATION /TRANSFERS:</b>						
28,924,361,766.32	Transfer to CDF	ST4	27,530,161,466.32	0.00	0.00	0.00	(27,530,161,466.32)
<b>39,436,421,226.85</b>	<b>CLOSING BALANCE</b>		<b>65,497,596,751.29</b>				

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  
FOR THE YEAR ENDED 31ST DECEMBER, 2024.**



**KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL**

<b>STATEMENT NO 4</b>							
<b>KEBBI STATE GOVERNMENT OF NIGERIA</b>							
<b>STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024.</b>							
<b>ACTUAL PREVIOUS YEAR 2023</b>	<b>DESCRIPTION</b>	<b>NOTE</b>	<b>TOTAL CAPITAL EXPENDITURE 2024</b>	<b>FINAL BUDGET 2024</b>	<b>INITIAL / ORIGINAL BUDGET 2024</b>	<b>SUPPLIMENTARY BUDGET 2024</b>	<b>PERFORMANCE ON TOTAL %</b>
<b>₦</b>				<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
2,015,793,133.12	Opening Balance		13,836,958,978.44	6,893,001,164.68	6,893,001,164.68	0.00	200.74
	<b>ADD REVENUE</b>						
28,930,361,766.32	Transfer From CRF	ST3	27,530,161,466.32	0.00	0.00	0.00	0.00
6,792,872,787.41	Local Govt Contribution	10	10,351,216,527.34	10,640,928,815.60	10,640,928,815.60	0.00	97.28
3,598,950,798.29	Internal Loans	173	3,133,541,542.25	3,000,000,000.00	3,000,000,000.00	0.00	104.45
9,839,678,701.00	External Loans	172	19,418,834,450.29	5,880,000,000.00	5,880,000,000.00	0.00	330.25
752,867,040.24	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
23,211,017,312.26	Grants	171	8,826,780,086.00	27,760,687,251.86	25,432,879,719.86	0.00	31.80
203,854,644.97	Dividend Received from Companies	170	196,138,021.58	5,000,000.00	5,000,000.00	0.00	3922.76
<b>75,345,396,183.61</b>	<b>TOTAL REVENUE AVAILABLE</b>		<b>84,046,498,112.70</b>	<b>55,039,617,232.14</b>	<b>52,711,809,700.14</b>	<b>0.00</b>	<b>152.70</b>
	<b>LESS : CAPITAL EXPENDITURE</b>						
19,375,868,109.86	Capital Expenditure : Administrative Sector	125	19,284,400,255.49	47,628,733,107.13	36,800,758,788.13	0.00	40.49
31,747,242,517.08	Capital Expenditure : Economic Sector	125	46,719,714,432.68	93,736,762,836.85	80,562,967,386.85	0.00	49.84
222,000,000.00	Capital Expenditure : Law and Justice	125	660,754,451.91	3,013,475,506.40	3,013,475,506.40	0.00	21.93
9,022,480,858.23	Capital Expenditure: Social Sector	125	14,394,773,828.25	43,338,762,108.10	43,338,762,108.10	0.00	33.21
1,145,845,720.00	Capital Expenditure : Contingency Fund/Planning Reserve	125	1,862,830,084.00	5,352,322,584.00	5,362,322,584.00	0.00	34.74
<b>61,508,437,205.17</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>82,922,473,052.33</b>	<b>193,080,056,142.48</b>	<b>169,178,286,373.48</b>	<b>0.00</b>	<b>42.95</b>
	Intangible Assets						
<b>13,836,958,978.44</b>	<b>CLOSING BALANCE</b>		<b>1,124,025,060.37</b>				
<b>The Accompanying Notes form part of these Statements</b>							
							
Name and Signature of:- BELLO IBRAHIM (FCNA,FCCrFA,FCCCSA,FCPA)							
ACCOUNTANT - GENERAL KEBBI STATE							

# NOTE 1



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

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	6,604,522,445.83	0.00	6,604,522,445.83	2,453,700,232.14	249,229,237.44	2,204,470,994.70	(4,150,822,213.69)	37.15
2	FEBRUARY	6,604,522,445.83	0.00	6,604,522,445.83	3,061,423,639.82	406,390,190.56	2,655,033,449.26	(3,543,098,806.01)	46.35
3	MARCH	6,604,522,445.87	0.00	6,604,522,445.87	103,829,304.94	469,189,173.97	[365,359,869.03]	(6,500,693,140.93)	1.57
4	APRIL	6,604,522,445.83	0.00	6,604,522,445.83	1,892,011,443.73	303,134,937.59	1,588,876,506.14	(4,712,511,002.10)	28.65
5	MAY	6,604,522,445.83	0.00	6,604,522,445.83	1,583,953,774.49	294,802,271.03	1,289,151,503.46	(5,020,568,671.34)	23.98
6	JUNE	6,604,522,445.83	0.00	6,604,522,445.83	861,683,579.43	275,307,951.28	586,375,628.15	(5,742,838,866.40)	13.05
7	JULY	6,604,522,445.83	0.00	6,604,522,445.83	691,375,778.51	270,686,630.06	420,689,148.45	(5,913,146,667.32)	10.47
8	AUGUST	6,604,522,445.83	0.00	6,604,522,445.83	826,878,632.69	571,966,710.06	254,911,922.63	(5,777,643,813.14)	12.52
9	SEPTEMBER	6,604,522,445.83	0.00	6,604,522,445.83	1,011,602,138.93	576,911,616.07	434,690,522.86	(5,592,920,306.90)	15.32
10	OCTOBER	6,604,522,445.83	0.00	6,604,522,445.83	607,841,982.98	565,998,932.84	41,843,050.14	(5,996,680,462.85)	9.20
11	NOVEMBER	6,604,522,445.83	0.00	6,604,522,445.83	351,428,683.04	559,056,426.98	[207,627,743.94]	(6,253,093,762.79)	5.32
12	DECEMBER	6,604,522,445.83	0.00	6,604,522,445.83	2,481,404,864.71	616,417,580.57	1,864,987,284.14	(4,123,117,581.12)	37.57
	<b>TOTAL</b>	<b>79,254,269,350.00</b>	<b>0.00</b>	<b>79,254,269,350.00</b>	<b>15,927,134,055.41</b>	<b>5,159,091,658.45</b>	<b>10,768,042,396.96</b>	<b>(63,327,135,294.59)</b>	<b>20.10</b>

## NOTE 2



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 2							
DETAILS OF VALUE ADDED TAX RECEIPT							BUDGET
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	3,471,671,186.92	0.00	3,471,671,186.92	4,827,233,006.10	1,355,561,819.18	139.05
2	FEBRUARY	3,471,671,186.92	0.00	3,471,671,186.92	4,197,983,315.87	726,312,128.95	120.92
3	MARCH	3,471,671,186.92	0.00	3,471,671,186.92	4,541,710,147.51	1,070,038,960.59	130.82
4	APRIL	3,471,671,186.92	0.00	3,471,671,186.92	5,421,486,659.31	1,949,815,472.39	156.16
5	MAY	3,471,671,186.92	0.00	3,471,671,186.92	4,898,644,806.62	1,426,973,619.70	141.10
6	JUNE	3,471,671,186.92	0.00	3,471,671,186.92	4,896,427,309.66	1,424,756,122.74	141.04
7	JULY	3,471,671,186.92	0.00	3,471,671,186.92	5,512,471,377.39	2,040,800,190.47	158.78
8	AUGUST	3,471,671,186.92	0.00	3,471,671,186.92	6,300,970,022.11	2,829,298,835.19	181.50
9	SEPTEMBER	7,448,400,248.67	0.00	7,448,400,248.67	5,662,698,251.35	(1,785,701,997.32)	76.03
10	OCTOBER	7,448,400,248.67	0.00	7,448,400,248.67	5,775,036,438.44	(1,673,363,810.23)	77.53
11	NOVEMBER	7,448,400,248.67	0.00	7,448,400,248.67	6,736,918,198.81	(711,482,049.86)	90.45
12	DECEMBER	7,448,400,248.67	0.00	7,448,400,248.67	6,178,100,749.17	(1,270,299,499.50)	82.95
	<b>TOTAL</b>	<b>57,566,970,490.04</b>	<b>0.00</b>	<b>57,566,970,490.04</b>	<b>64,949,680,282.34</b>	<b>7,382,709,792.30</b>	<b>112.82</b>

# NOTE 3



NOTE 3								
DETAILS OF RECURRENT REVENUE 2024								
HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET	₦	ACTUAL	₦	PERFORMANCE IN %
		₦	₦	₦	₦	₦	₦	
120101	Taxes	10,058,923,026.29	11,590,998,605.88	0.00	11,091,998,605.88	7,952,096,025.07	(3,139,902,580.81)	71.69
120205	Fine	303,543,557.75	389,164,956.00	0.00	389,164,956.00	275,609,232.25	(113,555,723.75)	70.82
120204	Fees	202,023,119.84	3,092,560,847.00	0.00	3,092,560,847.00	183,739,488.16	(2,908,821,358.84)	5.94
120201	Licences	32,648,250.50	71,270,000.00	0.00	71,270,000.00	31,321,240.00	(39,948,760.00)	43.95
120207	Farming	201,469,012.61	50,400,000.00	0.00	50,400,000.00	258,600,335.85	208,200,335.85	513.10
120206	Sales	470,094,362.77	2,184,135,045.38	0.00	3,183,135,045.38	603,400,783.65	(2,579,734,261.73)	18.96
120208	Rent on Gov't Buildings General	71,868,911.00	39,574,000.00	0.00	39,574,000.00	194,754,405.00	155,180,405.00	492.13
120209	Rent on Land & Others General	0.00	40,538,337.00	0.00	40,538,337.00		(40,538,337.00)	0.00
120212	Interest Earned	202,379,565.02	104,300,000.00	0.00	104,300,000.00	1,367,735,655.18	1,263,435,655.18	1311.35
120211	Investment Income	252,800.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub Total</b>	<b>11,543,202,605.78</b>	<b>17,562,941,791.26</b>	<b>0.00</b>	<b>18,062,941,791.26</b>	<b>10,867,257,165.16</b>	<b>(7,195,684,626.10)</b>	<b>60.16</b>
120210	Repayment General	193,873,103.22	324,400,000.00	0.00	324,400,000.00	500,069,873.69	175,669,873.69	154.15
	<b>Sub Total</b>	<b>193,873,103.22</b>	<b>324,400,000.00</b>	<b>0.00</b>	<b>324,400,000.00</b>	<b>500,069,873.69</b>	<b>175,669,873.69</b>	<b>154.15</b>
	<b>Total Revenue</b>	<b>11,737,075,709.00</b>	<b>17,887,341,791.26</b>	<b>0.00</b>	<b>18,387,341,791.26</b>	<b>11,367,327,038.85</b>	<b>(7,020,014,752.41)</b>	<b>61.82</b>
	<b>Local Government Revenue</b>					<b>3,408,397,831.46</b>		
	<b>TOTAL REVENUE FOR THE YEAR</b>					<b>14,775,724,870.31</b>		

**NOTE TO IGR  
SUMMARY OF RECURRENT REVENUE BY MDAs**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE TO IGR							
SUMMARY OF RECURRENT REVENUE BY MDAs							
CODE	MINISTRY DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
		₦	₦	₦	₦	₦	₦
022000100100	MINISTRY OF FINANCE	193,873,103.22	480,100,000.00	0.00	480,100,000.00	500,069,873.69	19,969,873.69
022000800100	BOARD OF INTERNAL REVENUE	10,291,366,922.16	7,205,600,000.00	0.00	7,205,600,000.00	9,382,045,502.56	2,176,445,502.56
031801100100	JUDICIARY SERVICES COMMISSION	19,060,180.00	24,143,000.00	0.00	24,143,000.00	13,900,353.00	(10,242,647.00)
021500100100	MINISTRY OF AGRICULTURE	4,213,500.00	1,526,690,030.00	0.00	1,526,690,030.00	8,773,000.00	(1,517,917,030.00)
025300100100	MINISTRY OF LANDS & HOUSING	98,867,654.51	222,945,045.38	0.00	222,945,045.38	699,993,973.64	477,048,928.26
025301000100	HOUSING CORPORATION	30,000.00	40,538,337.00	0.00	40,538,337.00	0.00	0.00
022205300100	BIRNIN KEBBI CENTRAL MARKET	10,957,590.00	15,224,000.00	0.00	15,224,000.00	11,325,523.00	(3,898,477.00)
025305300100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	76,065,996.00	23,500,000.00	0.00	23,500,000.00	20,838,500.00	(2,661,500.00)
051900100100	MINISTRY OF HIGHER EDUCATION	0.00	1,850,000.00	0.00	1,850,000.00	205,000.00	(1,645,000.00)
052110600100	SCHOOL OF HEALTH TECHNOLOGY JFGA	49,841,000.00	35,000,000.00	0.00	35,000,000.00	9,251,000.00	(25,749,000.00)
051701900100	COLLEGE OF EDUCATION ARGUNGU	20,722,400.00	65,000,000.00	0.00	65,000,000.00	25,112,700.00	(39,887,300.00)
051702800100	SCHOOL OF BASIC EDUCATION YAURI	10,323,575.00	21,664,000.00	0.00	21,664,000.00	716,000.00	(20,948,000.00)
051700100100	MINISTRY OF BASIC EDUCATION	556,000.00	34,320,000.00	0.00	34,320,000.00	7,555,708.00	(26,764,292.00)
022200100100	MINISTRY OF COMMERCE & INDUSTRY	5,750,500.00	8,000,000.00	0.00	8,000,000.00	4,680,000.00	(3,320,000.00)
022200100100	HOTEL & TOURISM	8,879,700.00	9,000,000.00	0.00	9,000,000.00	5,799,000.00	(3,201,000.00)
051300100100	MINISTRY OF YOUTH AND SPORT	0.00	0.00	0.00	0.00	0.00	0.00
021510900100	FORESTRY II	524,800.00	0.00	0.00	0.00	0.00	0.00
053300100100	MINISTRY OF ENVIRONMENT	25,036,481.67	52,460,000.00	0.00	52,460,000.00	20,175,520.00	(32,284,480.00)
053501600100	KFSFPA	970,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.00
025200100100	MINISTRY OF WATER RESOURCES	5,420,957.00	12,620,000.00	0.00	12,620,000.00	8,918,228.00	(3,701,772.00)
025200200100	KEBBI STATE WATER BOARD	188,339,610.53	339,236,787.00	0.00	339,236,787.00	196,818,574.63	(142,418,212.37)
021511000100	KASCOM	0.00	0.00	0.00	0.00	0.00	0.00
052100100100	MINISTRY OF HEALTH	6,577,025.00	0.00	0.00	0.00	17,911,540.00	17,911,540.00
052102600100	SIR YAHAYA HOSPITAL	2,117,502.00	3,000,000.00	0.00	3,000,000.00	900,000.00	(2,100,000.00)
052110200100	GENERAL HOSPITALS	18,541,034.25	70,000,000.00	0.00	70,000,000.00	4,567,550.00	(65,432,450.00)
012300100100	MINISTRY OF INFORMATION	0.00	23,000,000.00	0.00	23,000,000.00	404,000.00	(22,596,000.00)
012300100100	KEBBI RADIO	4,015,000.00	5,000,000.00	0.00	5,000,000.00	1,280,000.00	(3,720,000.00)
012300300100	KEBBI TV	1,937,000.00	3,500,000.00	0.00	3,500,000.00	1,859,250.00	(1,640,750.00)
012300100100	PRINTING PRESS	0.00	0.00	0.00	0.00	0.00	0.00
014000100100	OFFICE OF THE AUDITOR GENERAL	185,162,829.89	0.00	0.00	0.00	121,068,045.26	121,068,045.26

**NOTE TO IGR  
SUMMARY OF RECURRENT REVENUE BY MDAs**



**KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL**

023400100100	MINISTRY OF WORKS	279,081,284.06	315,500,000.00	0.00	315,500,000.00	3,501,000.00	(311,999,000.00)
023400500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT	1,997,400.00	22,000,000.00	0.00	22,000,000.00	4,625,300.00	(17,374,700.00)
022200100100	KEBBI INVESTMENT COMPANY	252,800.00	0.00	0.00		0.00	0.00
021600100100	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	2,276,800.00	39,290,000.00	0.00	39,290,000.00	2,627,556.31	(36,667,443.69)
032600100100	MINISTRY OF JUSTICE	0.00	0.00	0.00	0.00	0.00	0.00
	KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY						
051702100100	ALIERO	130,969,982.00	273,520,000.00	0.00	273,520,000.00	36,057,150.00	(237,462,850.00)
051701800100	STATE POLYTECHNIC DAKIN GARI	4,531,600.00	6,500,000.00	0.00	6,500,000.00	1,446,900.00	(5,053,100.00)
052110400100	SCHOOL OF NURSING	18,885,500.00	49,000,000.00	0.00	49,000,000.00	19,021,500.00	(29,978,500.00)
055100100100	MINISTRY OF WOMEN AFFAIRS	1,393,450.00	5,100,000.00	0.00	5,100,000.00	1,087,500.00	(4,012,500.00)
023410300100	RURAL ELECTRICITY BOARD	27,400.00	0.00	0.00	0.00	0.00	0.00
022000100100	BOARD OF SURVEY	33,409,000.00	15,000,000.00	0.00	15,000,000.00	4,654,269.29	(10,345,730.71)
011101300100	TENDERS BOARD	5,709,131.71	0.00	0.00	0.00	7,088,000.00	7,088,000.00
	KEBBI STATE INDEPENDENT ELECTORAL						
014800100100	COMMISSION (KESIEC)	0.00	0.00	0.00	0.00	45,000,000.00	0.00
011104000100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	0.00	0.00	0.00	0.00	0.00	0.00
051702700100	ABDULLAHI FODIO ISLAMIC CENTRE.	29,376,000.00	50,000,000.00	0.00	50,000,000.00	41,090,000.00	(8,910,000.00)
	TIN OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	ARGUNGU FISHING FESTIVAL	0.00	0.00	0.00	0.00	0.00	0.00
	SUBEB	0.00	4,904,215,040.86	0.00	4,904,215,040.86	17,648,959.47	0.00
	CONTROL POST CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
	SCHOLARSHIP BOARD	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00
	MINISTRY OF SOLID MINERALS AND DEVELOPMENT	0.00	0.00	0.00	0.00	119,310,062.00	0.00
	<b>TOTAL</b>	<b>11,737,075,709.00</b>	<b>15,911,016,240.24</b>	<b>0.00</b>	<b>15,911,016,240.24</b>	<b>11,367,327,038.85</b>	<b>(4,543,689,201.39)</b>
	<b>LOCAL GOVERNMENT REVENUE</b>					<b>3,408,397,831.46</b>	
	<b>TOTAL REVENUE FOR THE YEAR</b>					<b>14,775,724,870.31</b>	

# NOTE TO IGR



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE TO IGR					
DETAILS OF INTERNALLY GENERATED REVENUE BY MDAs					
MINISTRY OF FINANCE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	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	496,708.00	200,000,000.00	45,213.30	199,954,786.70
12021004	Repayment on Car Refurbishing	0.00	50,000,000.00	91,678.00	49,908,322.00
12021014	Repayment of Car Loan	28,392,724.13	30,000,000.00	39,389,448.81	(9,389,448.81)
10020806	Rec. of House Rent Pub. Off. Holders	29,660,706.92	50,000,000.00	0.00	50,000,000.00
12021010	Repayment of Motorcycle Loan	0.00	0.00	0.00	0.00
12021008	Refund of over payment	0.00	0.00	483.00	(483.00)
12021009	Repayment of Furniture Loan	0.00	10,000,000.00	0.00	10,000,000.00
12021010	Repayment of Loans Advance to MDAs	0.00	100,000.00	0.00	100,000.00
10020806	Economic Dev. Charges	66,082,314.61	30,000,000.00	290,186,054.07	(260,186,054.07)
	Reimbursement in Respect of Pension	0.00	10,000,000.00	0.00	10,000,000.00
	With Holding Tax (WHT)	15,952,522.25	0.00	0.00	0.00
	Social Security Funds	53,288,127.31	0.00	170,356,996.51	(170,356,996.51)
	<b>TOTAL</b>	<b>193,873,103.22</b>	<b>480,100,000.00</b>	<b>500,069,873.69</b>	<b>(19,969,873.69)</b>

**NOTE TO IGR**  
**Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

BOARD OF INTERNAL REVENUE						
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
12010005	Pay as you Earn	5,047,448,355.48	5,000,000,000.00	7,268,317,662.80	(2,268,317,662.80)	145.37
12010002	Direct Assessment	719,939,999.28	500,000,000.00	1,212,846,531.49	(712,846,531.49)	242.57
12010119	Entertainment Tax	436,550.00	1,000,000.00	1,150,000.00	(150,000.00)	115.00
12010118	Development Levy	776,093,753.88	60,000,000.00	48,302,000.00	11,698,000.00	80.50
12010011	Tax on Dividends	731,280.41	1,000,000.00	1,345,000.00	(345,000.00)	134.50
12021007	Refund of Compensation	172,000.00	300,000.00	403,000.00	(103,000.00)	134.33
12020817	National Plate No. BIR	2,000,000.00	10,000,000.00	10,700,000.00	(700,000.00)	0.00
12020642	Motor Vehicle Registration	3,397,878.50	4,000,000.00	11,914,404.00	(7,914,404.00)	297.86
12020643	Certificate of Road Worthness	6,148,750.00	6,000,000.00	6,776,500.00	(776,500.00)	112.94
12020644	Misc. Traffic Regulation	217,300.00	500,000.00	242,500.00	257,500.00	48.50
12020645	Stamp Duty	1,962,780.10	5,000,000.00	6,255,951.87	(1,255,951.87)	125.12
12020646	Hackney Carriage Permit	3,808,000.00	4,000,000.00	5,782,250.00	(1,782,250.00)	144.56
12020132	Motor Vehicle License	17,321,400.50	20,000,000.00	20,341,990.00	(341,990.00)	101.71
12020133	Diriver Licence & L/Permit	6,570,850.00	8,000,000.00	3,382,750.00	4,617,250.00	42.28
12020720	Sales of NDL Forms National Driving License	91,200.00	200,000.00	68,800.00	131,200.00	34.40
12020687	Sales of Vehicle Registration Book	3,713,125.00	2,500,000.00	3,234,500.00	(734,500.00)	129.38
12010124	Tin Office	0.00	0.00	0.00	0.00	0.00
12010120	Miscellaneous	908,743,857.70	40,000,000.00	242,205,865.23	(202,205,865.23)	605.51
12020642	Heavy Duty	933,000.00	1,500,000.00	1,566,000.00	(66,000.00)	104.40
12020642	Transfer of Ownership	21,000.00	100,000.00	62,500.00	37,500.00	62.50
	Conductors Badge	2,601,000.00	2,000,000.00	3,110,500.00	(1,110,500.00)	155.53
	Roof Rack Permit	1,584,000.00	1,500,000.00	2,042,500.00	(542,500.00)	136.17
	Side Sticker	2,370,000.00	3,000,000.00	2,728,000.00	772,000.00	71.27
	Economic Development Levy		30,000,000.00	0.00	30,000,000.00	-
12010115	Tax Audit Recovery	2,746,267,330.03	1,500,000,000.00	447,590,247.00	1,052,409,753.00	0.00
	Contract Agreement	38,128,511.28	5,000,000.00	80,976,050.17	(75,976,050.17)	1,619.52
	Inter State Sticker	665,000.00	0.00	1,200,000.00	(1,200,000.00)	0.00
	<b>TOTAL</b>	<b>10,291,366,922.16</b>	<b>7,205,600,000.00</b>	<b>9,382,045,502.56</b>	<b>(2,176,445,502.56)</b>	<b>130.20</b>

**NOTE TO IGR**  
**Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

JUDICIARY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020455	Court Fees (High Court)	267,500.00	4,072,500.00	137,500.00	3,935,000.00
12020502	Court Fines (High Court)	1,466,800.00	1,000,000.00	414,500.00	585,500.00
12020436	Probate Fees	1,376,820.00	0.00	0.00	0.00
12020457	Court Fees Magistrate Court	1,406,500.00	0.00	168,000.00	(168,000.00)
12020501	Court Fines Magistrate Court	2,903,500.00	0.00	5,594,500.00	(5,594,500.00)
12020458	Court Fees Area Court	4,582,060.00	1,762,500.00	3,658,750.00	(1,896,250.00)
12020503	Court Fines Area Court	2,903,500.00	853,000.00	2,300,000.00	(1,447,000.00)
12020504	Court Fines Mobile Court	900,000.00	1,000,000.00	0.00	1,000,000.00
12020503	Court Fines Rent Tribunal	12,000.00	0.00	0.00	0.00
12020460	Appeal Fees High Court	41,000.00	500,000.00	0.00	500,000.00
12020401	Appeal Fines Sharia Court	182,000.00	0.00	371,603.00	(371,603.00)
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	286,000.00	0.00	0.00	0.00
12020641	Affidavit & Declariation Sharia Court	247,000.00	500,000.00	0.00	500,000.00
12020418	Issue of Certificate of Divorce (Sharia Court)	105,000.00	500,000.00	222,500.00	277,500.00
12020422	Issue of Certificate of Divorce (High Court)	248,700.00	500,000.00		500,000.00
12020819	Upper Sharia Court Divorce	1,342,800.00	500,000.00	66,000.00	434,000.00
12020814	Upper Sharia Court Fees	109,500.00	5,500,000.00	280,000.00	5,220,000.00
12020814	Upper Sharia Court Fines	553,000.00	7,000,000.00	658,000.00	6,342,000.00
12020811	Next of Kin Sharia Court	67,500.00	0.00	0.00	0.00
12020812	Next of Kin High Court	0.00	0.00	0.00	0.00
12020401	Notice of Appeal	0.00	255,000.00	0.00	0.00
	Marriage Certificate	59,000.00	0.00	29,000.00	(29,000.00)
	Right of Occupancy	0.00	200,000.00	0.00	0.00
	<b>TOTAL</b>	<b>19,060,180.00</b>	<b>24,143,000.00</b>	<b>13,900,353.00</b>	<b>10,242,647.00</b>

**NOTE TO IGR  
Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>MINISTRY OF AGRICULTURE</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020722	Produce Sales Tax	3,843,500.00	0.00	7,517,000.00	(7,517,000.00)
12020722	Tractor Hiring Services	0.00	500,000.00	0.00	500,000.00
12020450	Inspection and Grading Fees	210,000.00	0.00	556,000.00	(556,000.00)
12021301	Contr.of Cotton Market reimbursement	0.00	0.00	0.00	0.00
12020652	Irrigation Fees	160,000.00	20,000,000.00	0.00	20,000,000.00
12020122	Produce Buyers License	0.00	500,000.00	0.00	500,000.00
	Hide and Skin Buyers	0.00	0.00	0.00	0.00
12020683	Sales of Fertilizer	0.00	1,500,000,000.00	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	700,000.00	4,990,030.00
	<b>TOTAL</b>	<b>4,213,500.00</b>	<b>1,526,690,030.00</b>	<b>8,773,000.00</b>	<b>17,917,030.00</b>

**NOTE TO IGR**  
**Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

MINISTRY OF LANDS AND HOUSING					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020466	Document Reg. Fees	1,322,010.00	8,200,000.00	714,060.00	(7,485,940.00)
12020647	Consent Fees	0.00	0.00	720,000.00	0.00
12020447	Land Application Fees	5,904,100.00	5,000,000.00	2,067,000.00	(2,933,000.00)
12020681	Sales of Houses (State Wide)	46,266,023.51	184,145,045.38	675,607,570.64	491,462,525.26
12020912	Ground Rent	26,795,050.00	0.00	14,849,543.00	14,849,543.00
12020462	Plan Permission	1,975,000.00	2,500,000.00	2,823,300.00	323,300.00
12020716	Dev. Charges of Approve Plans	16,605,471.00	17,400,000.00	1,873,500.00	(15,526,500.00)
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	0.00	4,000,000.00	1,339,000.00	0.00
	Contract Registration	0.00	1,000,000.00	0.00	0.00
	Contract Processing	0.00	700,000.00	0.00	0.00
	<b>TOTAL</b>	<b>98,867,654.51</b>	<b>222,945,045.38</b>	<b>699,993,973.64</b>	<b>477,048,928.26</b>

MINISTRY OF LANDS AND HOUSING (Housing Corporation)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020680	Sales of Houses (GRA) Owners Occp.		40,538,337.00	0.00	(40,538,337.00)
12020801	Rent of Govt. Staff Quarters	30,000.00	0.00	0.00	0.00
12020471	Rent Office & Govt. Quarter Owner Occp.	0.00	0.00	0.00	0.00
12020478	Recertification Charges	0.00	0.00	0.00	0.00
12020913	Owners Occupier (Housing Corporation)	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>30,000.00</b>	<b>40,538,337.00</b>	<b>0.00</b>	<b>(40,538,337.00)</b>

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KEBBI STATE GOVERNMENT:  
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MINISTRY OF LANDS AND HOUSING (Central Market)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020655	Gate Fees	2,280,890.00	2,500,000.00	2,374,473.00	(125,527.00)
12020907	Rent on Market Shops	8,377,700.00	12,024,000.00	8,353,050.00	(3,670,950.00)
12020462	Building Permit	0.00	0.00	0.00	0.00
12020716	Development Charges (BKCM)	86,000.00	500,000.00	598,000.00	98,000.00
	Application Fees	213,000.00	200,000.00	0.00	(200,000.00)
	<b>TOTAL</b>	<b>10,957,590.00</b>	<b>15,224,000.00</b>	<b>11,325,523.00</b>	<b>(3,898,477.00)</b>
MINISTRY OF LANDS AND HOUSING (Kebbi Urban Development Authority (KUDA))					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020464	Building Permit (KUDA)	21,300,640.00	15,000,000.00	10,791,000.00	(4,209,000.00)
12020908	Rent on KUDA Shops	3,411,000.00	2,000,000.00	1,750,000.00	(250,000.00)
12020436	Sign Board (Bill Board)	8,507,000.00	2,500,000.00	6,888,000.00	4,388,000.00
12020911	Ground Rent (KUDA)	0.00	0.00	0.00	0.00
12020661	Sewage Evacuation Service	0.00	0.00	0.00	0.00
12020423	Sanitation Fees	5,055,936.00	3,000,000.00	1,409,500.00	(1,590,500.00)
12020506	Penalties	2,600,000.00	1,000,000.00	0.00	(1,000,000.00)
12020914	MTN Mass	0.00	0.00	0.00	0.00
	Fibre Optics Cable	35,191,420.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>76,065,996.00</b>	<b>23,500,000.00</b>	<b>20,838,500.00</b>	<b>(2,661,500.00)</b>

**NOTE TO IGR**  
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KEBBI STATE GOVERNMENT:  
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MINISTRY FOR HIGHER EDUCATION					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020476	Contract Registration	0.00	0.00	0.00	0.00
12020475	Contract Processing	0.00	0.00	0.00	0.00
12020475	Reg. of Private Tertiary Institutions	0.00	1,850,000.00	205,000.00	1,645,000.00
	KBSIEC	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>1,850,000.00</b>	<b>205,000.00</b>	<b>1,645,000.00</b>

SCHOOL OF HEALTH TECHNOLOGY , JEGA					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Student Registration Fees	49,751,000.00	32,000,000.00	8,346,000.00	23,654,000.00
12020623	Sales of Admission Forms	90,000.00	3,000,000.00	905,000.00	2,095,000.00
	<b>TOTAL</b>	<b>49,841,000.00</b>	<b>35,000,000.00</b>	<b>9,251,000.00</b>	<b>25,749,000.00</b>

COLLEGE OF EDUCATION ARGUNGU (COE)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020633	Student Registration Fees	20,504,400.00	60,000,000.00	24,934,900.00	35,065,100.00
12020619	Sales of Admission Forms	218,000.00		57,800.00	(57,800.00)
12020732	Hostel Accomodation	0.00	5,000,000.00	120,000.00	4,880,000.00
12020815	Exams Card (COE Argungu)	0.00			0.00
12020915	Shops	0.00			0.00
	<b>TOTAL</b>	<b>20,722,400.00</b>	<b>65,000,000.00</b>	<b>25,112,700.00</b>	<b>39,887,300.00</b>

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KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>SCHOOL OF BASIC STUDIES , YAURI</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020634	Student Registration Fees	9,195,575.00	20,580,000.00	120,000.00	(20,460,000.00)
12020620	Sales of Admission Forms	828,000.00	1,084,000.00	596,000.00	(488,000.00)
	<b>TOTAL</b>	<b>10,323,575.00</b>	<b>21,664,000.00</b>	<b>716,000.00</b>	<b>(20,948,000.00)</b>

<b>MINISTRY OF BASIC EDUCATION</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020638	Registration and Renewal of Contract	0.00	5,000,000.00	4,114,000.00	(886,000.00)
12020476	Contract Processing Fees	0.00	2,500,000.00	170,000.00	(2,330,000.00)
12020475	Registration of private Schools	265,000.00	6,820,000.00	22,000.00	(6,798,000.00)
12020421	Contract Agreement	291,000.00	20,000,000.00	3,249,708.00	(16,750,292.00)
	<b>TOTAL</b>	<b>556,000.00</b>	<b>34,320,000.00</b>	<b>7,555,708.00</b>	<b>(26,764,292.00)</b>

<b>MINISTRY OF COMMERCE &amp; INDUSTRY</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020110	Registration of Business Premises	3,913,000.00	6,000,000.00	3,662,000.00	(2,338,000.00)
12020658	Registration of Cooperate Society	1,837,500.00	2,000,000.00	1,018,000.00	(982,000.00)
12020728	ZINARI Hotels Earnings	0.00	0.00	0.00	0.00
12020807	Abuja Hotels (Lease Rental)	0.00	0.00	0.00	0.00
12020729	Argungu Fishing Festival Earnings	0.00	0.00	0.00	0.00
12020694	Trade Fair Gate Fees	0.00	0.00	0.00	0.00
12020143	Reg. of trade Fair Materials	0.00	0.00	0.00	0.00
12020801	Rent on Government Properties	0.00	0.00	0.00	0.00
12020710	Catering Rest House Argungu	0.00	0.00	0.00	0.00
	Golongo Query Codus	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>5,750,500.00</b>	<b>8,000,000.00</b>	<b>4,680,000.00</b>	<b>(3,320,000.00)</b>

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KEBBI STATE GOVERNMENT:  
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<b>MINISTRY OF COMMERCE (Hotel &amp; Tourism)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020710	Catering Rest House	8,879,700.00	9,000,000.00	5,799,000.00	(3,201,000.00)
12020807	Abuja Hotels (Lease Rental)	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>8,879,700.00</b>	<b>9,000,000.00</b>	<b>5,799,000.00</b>	<b>(3,201,000.00)</b>
<b>MINISTRY OF YOUTH AND SPORT</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020638	Registration & Renewal of Youth Associations	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>MINISTRY OF ENVIRONMENT (Forestry II)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020469	Solid Minerals Exploration Tax	21,800.00	0.00	0.00	0.00
		503,000.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>524,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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KEBBI STATE GOVERNMENT:  
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MINISTRY OF ENVIRONMENT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010122	Solid Minerals Exploration Tax	19,712,216.00	40,000,000.00	2,950,520.00	(37,049,480.00)
12021013	Comp. on Environment Sanitation	1,350,000.00	2,000,000.00	2,320,000.00	320,000.00
12021012	Comp.on tress & eco. Tree	80,500.00	0.00	140,000.00	0.00
12020137	Mining Quarry/Borr. Permit	225,000.00	0.00	0.00	0.00
12020664	Sale of Seeds from Nurs.	0.00	0.00	0.00	0.00
12020689	Sales of Forestry Products.	149,000.00	500,000.00	4,215,000.00	3,715,000.00
12010121	Solid Minerals Buying & Selling Centres	0.00	0.00	0.00	0.00
12010117	Haulage Tax	330,000.00	7,000,000.00	0.00	(7,000,000.00)
12021012	Compensation on trees and Eco. Trees	0.00	160,000.00	0.00	0.00
12020666	Sales of Fruit & Vegetables	50,000.00	0.00	0.00	0.00
12020673	Tueguya Farming	2,558,800.00	2,000,000.00	10,550,000.00	8,550,000.00
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.	0.00	0.00	0.00	0.00
12020301	Royalties Permission	0.00	0.00	0.00	0.00
12020478	Food Sanitation	0.00	0.00	0.00	0.00
12020468	Offences (Env.) Sanitation	0.00	200,000.00	0.00	(200,000.00)
	Royalties (Env.)	600,965.67	600,000.00	0.00	(600,000.00)
12020431	Environmental Inpat Ass.	0.00	0.00	0.00	0.00
12020470	Service Charges	0.00	0.00	0.00	0.00
12020506	Penalties Charges	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>25,056,481.67</b>	<b>52,460,000.00</b>	<b>20,175,520.00</b>	<b>(32,284,480.00)</b>

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KEBBI STATE GOVERNMENT:  
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MINISTRY OF ENVIRONMENT (KESEPA)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	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	970,000.00	3,500,000.00	0.00	0.00
	<b>TOTAL</b>	<b>970,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>0.00</b>
MINISTRY OF WATER RESOURCES					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
1220660	Contract Agreement	3,820,957.00	7,120,000.00	8,688,228.00	1,568,228.00
12020476	Contract Processing	190,000.00	3,000,000.00	230,000.00	(2,770,000.00)
12020726	EIA/Tree Fees	1,410,000.00	2,500,000.00	0.00	(2,500,000.00)
	<b>TOTAL</b>	<b>5,420,957.00</b>	<b>12,620,000.00</b>	<b>8,918,228.00</b>	<b>(3,701,772.00)</b>
MINISTRY OF WATER RESOURCES (Water Board)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020656	Water Rate (Civil Servants)	188,339,610.53	339,236,787.00	196,818,574.63	(142,418,212.37)
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
	<b>TOTAL</b>	<b>188,339,610.53</b>	<b>339,236,787.00</b>	<b>196,818,574.63</b>	<b>(142,418,212.37)</b>

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KEBBI STATE GOVERNMENT:  
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KASCOM					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020708	KASCOM	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
MINISTRY OF HEALTH					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020136	Inoculation fees for Intended Pilgrimes	0.00	0.00	0.00	0.00
12020475	Health Facilities/Reg. Private Clinic	200,000.00	0.00	0.00	0.00
12020475	Contract Reg.	4,936,400.00	0.00	0.00	0.00
12020424	Contract Processing	0.00	0.00	9,003,540.00	9,003,540.00
12020724	Supply of T. Materials	0.00	0.00	0.00	0.00
12020724	Reg. of Pharmacist/Medical Store	1,435,625.00	0.00	200,000.00	200,000.00
12020699	Boarding Fees Sch. Of Nursing/Health Tech	0.00	0.00	0.00	0.00
12020441	Chemical Lab Analysis Fees	0.00	0.00	0.00	0.00
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	0.00	8,708,000.00	8,708,000.00
	<b>TOTAL</b>	<b>6,572,025.00</b>	<b>0.00</b>	<b>17,911,540.00</b>	<b>17,911,540.00</b>
MINISTRY OF HEALTH (SYMH)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020707	Hospital Sales (SYMH)	2,117,502.00	3,000,000.00	900,000.00	(2,100,000.00)
	<b>TOTAL</b>	<b>2,117,502.00</b>	<b>3,000,000.00</b>	<b>900,000.00</b>	<b>(2,100,000.00)</b>

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KEBBI STATE GOVERNMENT:  
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MINISTRY OF HEALTH (General Hospitals)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020725	General Hospital Argungu	710,000.00		120,350.00	120,350.00
12020725	General Hospital Yauri	1,320,000.00		230,000.00	230,000.00
12020725	General Hospital Kamba	957,392.00		280,000.00	280,000.00
12020725	General Hospital Warrah	622,000.00		190,000.00	190,000.00
12020725	General Hospital Kangiwa	935,000.00		189,000.00	189,000.00
12020725	General Hospital Bunza	95,000.00		130,000.00	130,000.00
12020725	General Hospital Augie	243,000.00		125,000.00	125,000.00
12020725	General Hospital Mahuta	590,000.00		135,000.00	135,000.00
12020725	Kebbi Medical Centre Kalgo	899,000.00		310,000.00	310,000.00
12020725	General Hospital Senchi	640,000.00		74,000.00	74,000.00
12020725	General Hospital Bagudo	782,000.00		264,000.00	264,000.00
12020725	General Hospital Gwandu	945,642.25		240,000.00	240,000.00
12020725	General Hospital Illo	911,000.00		150,000.00	150,000.00
12020725	General Hospital Jega	650,000.00		125,000.00	125,000.00
12020725	General Hospital Kaoje	100,000.00		80,000.00	80,000.00
12020725	General Hospital Maiyama	1,080,000.00		187,000.00	187,000.00
12020725	General Hospital Ribah	460,000.00		150,000.00	150,000.00
12020725	General Hospital Shanga	170,000.00		100,000.00	100,000.00
12020725	General Hospital Bena	470,000.00		90,000.00	90,000.00
12020725	General Hospital Wasagu	285,000.00		103,000.00	103,000.00
12020725	General Hospital Zauru	959,000.00		80,000.00	80,000.00
12020725	General Hospital Kambaza	535,000.00		165,000.00	165,000.00
12020725	General Hospital Zuru	1,780,000.00		475,200.00	475,200.00
12020725	Hafsat Eye Clinic	0.00		0.00	0.00
12020725	General Hospital Aliero	697,000.00		150,000.00	150,000.00
12020725	General Hospital Koko	720,000.00		160,000.00	160,000.00
12020725	General Hospital Dirin Daji	300,000.00		80,000.00	80,000.00
12020725	General Hospital Suru	0.00		50,000.00	0.00
12020725	General Hospital Dakin Gari	685,000.00		135,000.00	135,000.00
	<b>TOTAL</b>	<b>18,541,034.25</b>	<b>70,000,000.00</b>	<b>4,567,550.00</b>	<b>(65,432,450.00)</b>

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MINISTRY OF INFORMATION					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Sales of Application Designs	0.00	0.00	0.00	0.00
	Ministry of Youth & Sport	0.00	23,000,000.00	0.00	(23,000,000.00)
	Rent on Chairs	0.00	0.00	0.00	0.00
12020638	Reg. & Renewal of Youth C.	0.00	0.00	404,000.00	404,000.00
	<b>TOTAL</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>404,000.00</b>	<b>(22,596,000.00)</b>

MINISTRY OF INFORMATION (Kebbi Radio)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020628	Radio Advertisement	4,015,000.00	5,000,000.00	1,280,000.00	(3,720,000.00)
	<b>TOTAL</b>	<b>4,015,000.00</b>	<b>5,000,000.00</b>	<b>1,280,000.00</b>	<b>(3,720,000.00)</b>

MINISTRY OF INFORMATION (Kebbi Television)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020629	TV Consultant				-
12020629	Commercial Advertisement/TV	1,857,000.00	3,000,000.00	1,859,250.00	(1,140,750.00)
12020629	Entertainment Centre	80,000.00	500,000.00	0.00	(500,000.00)
	<b>TOTAL</b>	<b>1,937,000.00</b>	<b>3,500,000.00</b>	<b>1,859,250.00</b>	<b>(1,640,750.00)</b>

MINISTRY OF INFORMATION (Printing Press)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020637	Printing Press	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NOTE TO IGR  
Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

OFFICE OF THE AUDITOR GENERAL					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021302	Audit Supervision Fee	0.00	0.00	0.00	0.00
12021015	Salaries and Allowance Refund	185,162,829.89	0.00	121,068,045.26	121,068,045.26
	<b>TOTAL</b>	<b>185,162,829.89</b>	<b>0.00</b>	<b>121,068,045.26</b>	<b>121,068,045.26</b>
MINISTRY OF WORKS					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020474	Speed Boat Transportation Fees & Canoe	0.00	1,000,000.00	0.00	(1,000,000.00)
12020428	Fire Prevension Fees	470,000.00	1,000,000.00	580,000.00	(420,000.00)
12020475	Contract Registration	1,400,000.00	5,000,000.00	950,000.00	(4,050,000.00)
12020476	Contract Processing	1,100,000.00	4,500,000.00	850,000.00	(3,650,000.00)
12020660	Contract Agreement	275,808,484.06	300,000,000.00	0.00	(300,000,000.00)
12020142	Driving School	0.00	500,000.00	17,500.00	0.00
12020713	Hire of Government Vehicle	0.00	3,500,000.00	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	202,800.00	0.00	0.00	0.00
12020720	National Drivers Licenses	0.00	0.00	0.00	0.00
12020713	Hire of Government Vehicle	100,000.00	0.00	0.00	0.00
	Economic Development Charges	0.00	0.00	1,101,000.00	1,101,000.00
	Trade Test	0.00	0.00	2,500.00	2,500.00
	<b>TOTAL</b>	<b>279,081,284.06</b>	<b>315,500,000.00</b>	<b>3,501,000.00</b>	<b>(311,999,000.00)</b>

**NOTE TO IGR  
Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>MINISTRY OF WORKS &amp; TRANSPORT (Airport)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020716	Development Charges (Air Craft Landing Fees)	720,000.00	8,000,000.00	1,300,000.00	(6,700,000.00)
12020470	Passengers Service Charge	1,090,000.00	10,000,000.00	2,000,000.00	(8,000,000.00)
12020714	Birnin Kebbi Airport	0.00	0.00	0.00	0.00
12020500	Fine	0.00	0.00	0.00	0.00
12020694	Gate fee	187,400.00	1,000,000.00	625,300.00	(374,700.00)
	Extension of time	0.00	3,000,000.00	700,000.00	(2,300,000.00)
	Trolly	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>1,997,400.00</b>	<b>22,000,000.00</b>	<b>4,625,300.00</b>	<b>(17,374,700.00)</b>
<b>KEBBI STATE INVESTMENT COMPANY</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12021211	Interest on Investment	252,800.00	0.00	0.00	0.00
12020602	Sales of Shares	0.00	0.00	0.00	0.00
	Board of Directors fees	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>252,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NOTE TO IGR**  
**Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

MINISTRY OF ANIMAL HEALTH AN HUSBANDRY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	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	20,000.00	1,000,000.00	0.00	(1,000,000.00)
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	100,000.00	0.00	0.00
12020675	Sales of Milk Coco	177,200.00	90,000.00	0.00	(90,000.00)
12020695	Sales of Fish/Fingerlings	0.00	0.00	0.00	0.00
12020648	Trade Cattile Fees		5,000,000.00	0.00	(5,000,000.00)
12020676	Sales of Animal Feeds	0.00	0.00	0.00	0.00
	Uploading Fees	10,000.00	5,000,000.00	0.00	(5,000,000.00)
	LIBC Bulasa	0.00	0.00	0.00	0.00
	Contract Processing	155,500.00	1,000,000.00	0.00	(1,000,000.00)
	Contract Agreement		1,000,000.00	108,056.31	(891,943.69)
	Clinical Services	1,914,100.00	25,000,000.00	2,519,500.00	(22,480,500.00)
	<b>TOTAL</b>	<b>2,276,800.00</b>	<b>39,290,000.00</b>	<b>2,627,556.31</b>	<b>(36,662,443.69)</b>

MINISTRY OF JUSTICE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020421	Sales of Contract Agreement Fees	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**NOTE TO IGR**  
**Contd.**

KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>MINISTRY FOR HIGHER EDUCATION (University Aliero)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020631	Registration Fees	128,397,982.00	251,520,000.00	36,057,150.00	(215,462,850.00)
12020625	Application Fees	0.00	8,000,000.00	0.00	0.00
12020417	Contract Reg. Fees	0.00	0.00	0.00	0.00
12020417	UTME Screening Exercise	2,435,500.00	2,000,000.00	0.00	(2,000,000.00)
12040625	Sales of Remedial Forms	136,500.00	0.00	0.00	0.00
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
	<b>TOTAL</b>	<b>130,969,982.00</b>	<b>273,520,000.00</b>	<b>36,057,150.00</b>	<b>(237,462,850.00)</b>
<b>MINISTRY FOR HIGHER EDUCATION (Polytechnic D/Gari)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020632	Registration Fees (Student Registration)	4,531,600.00	6,500,000.00	1,446,900.00	(5,053,100.00)
12020622	Application Forms	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>4,531,600.00</b>	<b>6,500,000.00</b>	<b>1,446,900.00</b>	<b>(5,053,100.00)</b>
<b>MINISTRY FOR HIGHER EDUCATION (School of Nursing)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020635	Student Registration Fees	18,867,500.00	42,000,000.00	17,334,000.00	(24,666,000.00)
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	18,000.00	7,000,000.00	1,687,500.00	(5,312,500.00)
	<b>TOTAL</b>	<b>18,885,500.00</b>	<b>49,000,000.00</b>	<b>19,021,500.00</b>	<b>(29,978,500.00)</b>

**NOTE TO IGR**  
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KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020726	Decoration	0.00	0.00	0.00	0.00
12020660	Hall	105,000.00	300,000.00	240,000.00	(60,000.00)
12020476	Contract Processing	80,000.00	300,000.00	80,000.00	(220,000.00)
	Contract Registration	0.00	500,000.00	80,000.00	(420,000.00)
	Contract Agreement	1,208,450.00	4,000,000.00	687,500.00	(3,312,500.00)
	L.I.B.C. Bulasa	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>1,393,450.00</b>	<b>5,100,000.00</b>	<b>1,087,500.00</b>	<b>(4,012,500.00)</b>
<b>RURAL ELECTRICITY BOARD</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020662	Sales of Condem Store	27,400.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>27,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BOARD OF SURVEY</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2023</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020138	Auctioner License	955,000.00	0.00	0.00	0.00
12020662	Sales of Condem Equipments/Materials	32,454,000.00	15,000,000.00	4,654,269.29	(10,345,730.71)
	<b>TOTAL</b>	<b>33,409,000.00</b>	<b>15,000,000.00</b>	<b>4,654,269.29</b>	<b>(10,345,730.71)</b>

**NOTE TO IGR**  
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KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

TENDERS BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020427	Contract Processing	1,154,600.00	0.00	6,088,000.00	6,088,000.00
12020475	Registration and Renewal of Contract	480,000.00	0.00	0.00	0.00
	Contract Agreement	4,074,531.71	0.00	1,000,000.00	1,000,000.00
	<b>TOTAL</b>	<b>5,709,131.71</b>	<b>0.00</b>	<b>7,088,000.00</b>	<b>7,088,000.00</b>
KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Sales of Condem Equipment	0.00	0.00	45,000,000.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
SUSTAINABLE DEVELOPMENT GOALS (SDGs)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010016	Withholding Tax	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ABDULLAHI FODIO CENTRE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Sales of Form	0.00	0.00	0.00	0.00
12020637	Registration Fees	29,376,000.00	50,000,000.00	41,090,000.00	(8,910,000.00)
	<b>TOTAL</b>	<b>29,376,000.00</b>	<b>50,000,000.00</b>	<b>41,090,000.00</b>	<b>(8,910,000.00)</b>

**NOTE TO IGR  
Contd.**



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

TIN OFFICE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010120	Tin Office	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
SUBEB					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Subeb	0.00	4,904,215,040.86	17,648,959.47	(4,886,566,081.39)
	<b>TOTAL</b>	<b>0.00</b>	<b>4,904,215,040.86</b>	<b>17,648,959.47</b>	<b>(4,886,566,081.39)</b>
CONTROL POST CONSULTANTS					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Control Post Consultants	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
SCHOLARSHIP BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Scholarship Board	0.00	5,000,000.00	0.00	(5,000,000.00)
	<b>TOTAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>(5,000,000.00)</b>

**NOTE TO IGR**  
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KEBBI STATE GOVERNMENT:  
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CIVIL SERVICE COMMISSION					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020610	Sales of Application Forms	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ARGUNGU FISHING FESTIVAL					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020710	Gate Fees	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
KEBBI HOTEL ABUJA					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020807	Kebbi Hotel Abuja	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
GOVERNMENT PRINTING PRESS					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020637	Printing	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**NOTE TO IGR  
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KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

MINISTRY OF SOLID MINIRALS DEVELOPMENT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Solid Minirals Expl. Tax	0.00	0.00	119,310,062.00	119,310,062.00
	Haulage Tax	0.00	0.00	0.00	0.00
	Mining quarry/borrowing	0.00	0.00	0.00	0.00
	Royalties	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>119,310,062.00</b>	<b>119,310,062.00</b>
LOCAL GOVERNMENT REVENUE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2023	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
	Local Government Revenue	0.00	0.00	3,408,397,831.46	3,408,397,831.46
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>3,408,397,831.46</b>	<b>3,408,397,831.46</b>

# NOTE 4



NOTE 4								
OFFICE OF THE ACCOUNTANT GENERAL OTHER FAAC TRANSFERS ELECTRONIC MONEY TRANSFER (EMT)								BUDGET
S/NO	MONTH	DETAILS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFORMANCE IN %
		₦	₦	₦	₦	₦		
1	January	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	202,877,663.14	46,261,638.03	129.54
2	February	Electronic Money Transfer (EMT)/Augmentation	156,616,025.11	0.00	156,616,025.11	178,080,376.53	21,464,351.42	113.71
3	March	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	168,658,391.12	12,042,366.01	107.69
4	April	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	164,366,284.42	7,750,259.31	104.95
5	May	Non Oil Excess Account/Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	200,935,675.59	44,319,650.48	128.30
6	June	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	168,338,034.01	11,722,008.90	107.48
7	July	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	174,411,894.83	17,795,869.72	111.36
8	August	Electronic Money Transfer (EMT)	156,616,025.11	0.00	156,616,025.11	208,968,811.48	52,352,786.37	133.43
9	September	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	208,968,811.48	(19,427,350.71)	91.49
10	October	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	205,406,203.29	(22,989,958.90)	89.93
11	November	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	190,113,094.25	(38,283,067.94)	83.24
12	December	Electronic Money Transfer (EMT)	156,616,025.11	0.00	228,396,162.19	167,549,481.02	(60,846,681.17)	73.36
	<b>TOTAL</b>		<b>1,879,392,301.32</b>	<b>0.00</b>	<b>2,166,512,849.64</b>	<b>2,238,674,721.16</b>	<b>72,161,871.52</b>	<b>103.33</b>

## NOTE 5



KEBBI STATE GOVERNMENT:  
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<b>NOTE 5</b>						
<b>DETAILS OF EXCHANGE DIFFERENCE / GAIN</b>						
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦
1	JANUARY	1,572,829,966.55	0.00	1,572,829,966.55	1,905,783,470.70	332,953,504.15
2	FEBRUARY	1,572,829,966.55	0.00	1,572,829,966.55	1,777,725,213.36	0.00
3	MARCH	1,572,829,966.55	0.00	1,572,829,966.55	3,826,979,040.70	0.00
4	APRIL	1,572,829,966.55	0.00	1,572,829,966.55	1,826,937,068.35	0.00
5	MAY	1,572,829,966.55	0.00	1,572,829,966.55	2,825,463,848.72	0.00
6	JUNE	1,572,829,966.55	0.00	1,572,829,966.55	3,202,378,037.83	1,629,548,071.28
7	JULY	1,572,829,966.55	0.00	1,572,829,966.55	3,085,529,038.00	1,512,699,071.45
8	AUGUST	1,572,829,966.55	0.00	1,572,829,966.55	3,794,620,268.67	2,221,790,302.12
9	SEPTEMBER	1,572,829,966.55	0.00	4,631,050,609.55	3,036,738,731.54	1,463,908,764.99
10	OCTOBER	1,572,829,966.55	0.00	4,631,050,609.55	3,003,078,953.03	1,430,248,986.48
11	NOVEMBER	1,572,829,966.55	0.00	4,631,050,609.55	3,566,963,549.54	1,994,133,582.99
12	DECEMBER	1,572,829,966.55	0.00	4,631,050,609.55	4,343,569,388.56	2,770,739,422.01
	<b>TOTAL</b>	<b>18,873,959,598.60</b>	<b>0.00</b>	<b>31,106,842,170.60</b>	<b>36,195,766,609.00</b>	<b>17,321,807,010.40</b>

## NOTE 6



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>NOTE 6</b>						
<b>DETAILS OF EXCHANGE FOREX EQUALIZATION</b>						
<b>S/NO</b>	<b>MONTH</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR</b>	<b>VARIANCE</b>
		<b>BUDGET</b>	<b>BUDGET</b>		<b>ACTUAL</b>	
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
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	-
4	APRIL	0.00	0.00	0.00	0.00	0.00
5	MAY	0.00	0.00	0.00	0.00	-
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
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# NOTE 7



<b>NOTE 7</b>						
<b>DETAILS OF SOLID MINERALS</b>						
<b>S/NO</b>	<b>MONTH</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
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	0.00	0.00
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
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# NOTE 8



<b>NOTE 8</b>							
<b>DETAIL OF SALES OF GOVERNMENT ASSET(AIRPORT)</b>							
S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFOR
		BUDGET	BUDGET		ACTUAL		
		₦	₦	₦	₦	₦	
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	1,068,342,300.16	0.00	1,068,342,300.16	0.00	1,068,342,300.16	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
	<b>TOTAL</b>	<b>12,820,107,601.92</b>	<b>0.00</b>	<b>12,820,107,601.92</b>	<b>0.00</b>	<b>12,820,107,601.92</b>	<b>0.00</b>

# NOTE 9



<b>NOTE 9</b>							
<b>DETAIL OF EXCESS CRUDE</b>							
<b>S/NO</b>	<b>MONTH</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>BUDGET</b>	<b>BUDGET</b>		<b>ACTUAL</b>		
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
1	JANUARY	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
2	FEBRUARY	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
3	MARCH	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
4	APRIL	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
5	MAY	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
6	JUNE	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
7	JULY	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
8	AUGUST	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
9	SEPTEMBER	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
10	OCTOBER	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
11	NOVEMBER	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
12	DECEMBER	41,666,666.75	0.00	41,666,666.75	0.00	(41,666,666.75)	0.00
	<b>TOTAL</b>	<b>500,000,001.00</b>	0.00	<b>500,000,001.00</b>	0.00	(500,000,001.00)	0.00

# NOTE 10



<b>NOTE 10</b>							
<b>DETAILS OF 25% Local Govt. Contribution to Development Projects</b>							
S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	715,624,848.55	0.00	715,624,848.55	801,350,400.78	(85,725,552.23)	111.98
2	FEBRUARY	715,624,848.55	0.00	715,624,848.55	63,652,132.16	651,972,716.39	8.89
3	MARCH	715,624,848.55	0.00	715,624,848.55	872,396,433.65	(156,771,585.10)	121.91
4	APRIL	715,624,848.55	0.00	715,624,848.55	872,396,433.65	(156,771,585.10)	121.91
5	MAY	715,624,848.55	0.00	715,624,848.55	899,467,361.70	(183,842,513.15)	125.69
6	JUNE	715,624,848.55	0.00	715,624,848.55	863,626,838.48	(148,001,989.93)	120.68
7	JULY	715,624,848.55	0.00	715,624,848.55	891,821,456.78	(176,196,608.23)	124.62
8	AUGUST	715,624,848.55	0.00	715,624,848.55	1,058,594,370.31	(342,969,521.76)	147.93
9	SEPTEMBER	1,228,982,506.80	0.00	1,228,982,506.80	930,894,667.48	298,087,839.32	75.75
10	OCTOBER	1,228,982,506.80	0.00	1,228,982,506.80	995,192,938.62	233,789,568.18	80.98
11	NOVEMBER	1,228,982,506.80	0.00	1,228,982,506.80	1,073,619,699.36	155,362,807.44	87.36
12	DECEMBER	1,228,982,506.80	0.00	1,228,982,506.80	1,028,203,794.57	200,778,712.23	83.66
	<b>TOTAL</b>	<b>10,640,928,815.60</b>	<b>0.00</b>	<b>10,640,928,815.60</b>	<b>10,351,216,527.54</b>	<b>(289,712,288.06)</b>	<b>97.28</b>

# NOTE 11



<b>NOTE 11</b>							
<b>DETAILS OF MISCELLANEOUS(Local Govt. Contribution to Primary Health Care Under 1 Roof)</b>							
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
	<b>TOTAL</b>	<b>860,000,000.00</b>	<b>0.00</b>	<b>860,000,000.00</b>	<b>752,867,040.24</b>	<b>107,132,959.76</b>	<b>87.54</b>

## NOTE 12



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

<b>NOTE 12</b>		
<b>CASH HELD BY MDAs</b>		
<b>S/NO.</b>	<b>NAMES</b>	<b>AMOUNT</b>
		<b>₦</b>
1	LOCAL GOVT STAFF PENSION BOARD	50,232.20
2	KEBBI STATE POLYTECHNIC DAKINGARI	300,054.52
3	REB	5,456.90
4	KACHEMA	20,446.40
5	CPS YAURI	54,404.51
6	STATE INEC	5,372.30
7	MINISTRY OF WORKS	7,908.14
8	SIR YAHAYA MEMORIAL HOSPITAL	18,574.23
9	STATE AIRPORT	16,253.00
10	COE ARGUNGU	152,327.98
11	UNIVERSITY OF TECHNOLOGY ALIERO	20,926.32
	<b>TOTAL</b>	<b>651,956.50</b>

# NOTE 13



NOTE 13								
DETAILS OF PERSONNEL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION								
CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL PERSONNEL EXPENDITURE</b>		<b>25,153,756,246.31</b>	<b>37,321,249,105.98</b>	<b>0.00</b>	<b>40,578,149,105.98</b>	<b>31,195,760,494.47</b>	<b>9,382,388,611.51</b>
<b>01000000000</b>	<b>Administration Sector</b>		<b>1,781,624,833.93</b>	<b>2,451,632,311.22</b>	<b>0.00</b>	<b>2,961,436,566.96</b>	<b>2,448,328,112.26</b>	<b>513,108,454.70</b>
<b>01110000000</b>	<b>Governor's Office</b>		<b>124,760,775.68</b>	<b>268,167,245.54</b>	<b>0.00</b>	<b>268,167,245.54</b>	<b>85,911,501.83</b>	<b>182,255,743.66</b>
011100100100	Office of the Executive Governor	15	95,502,238.04	230,431,147.44	0.00	230,431,147.44	56,952,963.80	173,478,183.64
011100100200	Office of the Deputy Governor	16	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
011101800100	Special Services Department	20	3,979,623.24	5,173,509.90	0.00	5,173,509.90	3,679,623.68	0.00
011111300100	Directorate Of Protocol	24	24,278,914.40	31,562,588.20	0.00	31,562,588.20	24,278,914.40	0.00
<b>01120000000</b>	<b>State House of Assembly</b>		<b>314,647,070.53</b>	<b>617,084,850.68</b>	<b>0.00</b>	<b>617,084,850.68</b>	<b>589,509,423.11</b>	<b>27,575,427.57</b>
011200300100	House of Assembly	25	312,728,985.00	587,591,337.58	0.00	587,591,337.58	587,591,337.58	0.00
011200400100	House of Assembly Service Commission	26	1,918,085.53	29,493,513.10	0.00	29,493,513.10	1,918,085.53	27,575,427.57
<b>01230000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>323,033,997.48</b>	<b>416,975,826.80</b>	<b>0.00</b>	<b>416,975,826.80</b>	<b>361,466,394.71</b>	<b>55,509,432.09</b>
012300100100	Ministry of Information & Culture	27	94,011,603.06	123,973,751.20	0.00	123,973,751.20	107,418,171.76	16,555,579.44
012300300100	Kebbi State Television (KSTV)	29	108,796,524.06	143,338,444.60	0.00	143,338,444.60	128,041,670.86	15,296,773.74
012300400100	Kebbi Broadcasting Corporation (KBC)	30	120,225,870.35	149,663,631.00	0.00	149,663,631.00	126,006,552.09	23,657,078.91
<b>01250000000</b>	<b>Office of the Head of State Civil Service</b>		<b>207,344,501.96</b>	<b>259,703,259.40</b>	<b>0.00</b>	<b>259,703,259.40</b>	<b>247,933,000.51</b>	<b>11,770,258.89</b>
011101300100	General Administration (Government House)	32	207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89
<b>01400000000</b>	<b>Office of the State Auditor General</b>		<b>84,493,024.47</b>	<b>124,761,145.60</b>	<b>0.00</b>	<b>124,761,145.60</b>	<b>57,847,443.74</b>	<b>66,913,701.86</b>
014000100100	Office of the State Auditor General	33	45,890,190.27	63,817,927.60	0.00	63,817,927.60	10,425,825.41	53,392,102.19
014000200100	Office of the Auditor General for Local Government	34	38,602,834.20	60,943,218.00	0.00	60,943,218.00	47,421,618.33	13,521,599.67
<b>01470000000</b>	<b>Civil Service Commission (CSC)</b>		<b>2,837,891.75</b>	<b>40,633,525.00</b>	<b>0.00</b>	<b>40,633,525.00</b>	<b>7,298,450.00</b>	<b>33,335,075.00</b>
014700100100	Civil Service Commission	35	2,837,891.75	40,633,525.00	0.00	40,633,525.00	7,298,450.00	33,335,075.00
<b>01480000000</b>	<b>Kebbi State Independent Electoral Commission</b>		<b>32,850,772.59</b>	<b>32,688,207.00</b>	<b>0.00</b>	<b>32,688,207.00</b>	<b>26,492,461.19</b>	<b>6,195,745.81</b>
014800100100	Kebbi State Independent Electoral Commission (INEC)	36	32,850,772.59	32,688,207.00	0.00	32,688,207.00	26,492,461.19	6,195,745.81
<b>01490000000</b>	<b>Local Government Service Commission</b>		<b>30,802,906.86</b>	<b>36,309,129.00</b>	<b>0.00</b>	<b>41,309,129.00</b>	<b>38,583,811.32</b>	<b>2,725,317.68</b>
014900100100	Local Government Service Commission	37	28,929,523.62	33,347,796.00	0.00	38,347,796.00	35,816,685.48	2,531,110.52
014900200100	Local Government Pension Board	38	1,873,383.24	2,961,333.00	0.00	2,961,333.00	2,767,125.84	194,207.16
<b>01610000000</b>	<b>Office of the Secretary to the State Government</b>		<b>495,840,280.26</b>	<b>365,926,423.40</b>	<b>0.00</b>	<b>870,730,679.14</b>	<b>764,947,710.76</b>	<b>105,782,968.38</b>
016100100100	Office of the Secretary to the State Government	39	468,511,591.08	324,190,512.20	0.00	828,994,767.94	737,657,699.88	91,337,068.06
016102100100	Liason Office - Abuja	40	5,279,187.96	10,400,000.00	0.00	10,400,000.00	5,279,187.96	5,120,812.04

# NOTE 13



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

016102100200	Liaison Office - Kaduna	41	4,399,580.00	5,300,000.00	0.00	5,300,000.00	4,399,580.00	900,420.00
016102100300	Liaison Office - Sokoto	42	741,060.00	1,300,000.00	0.00	1,300,000.00	1,250,000.00	50,000.00
016103700100	Pilgrims Welfare Agency (PWA)	43	16,938,861.22	24,735,911.20	0.00	24,735,911.20	16,361,242.92	8,374,668.28
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>		<b>3,412,309.13</b>	<b>4,940,000.00</b>	<b>0.00</b>	<b>4,940,000.00</b>	<b>3,200,127.75</b>	<b>1,739,872.25</b>
016102200100	Preaching Board	44	3,412,309.13	4,940,000.00	0.00	4,940,000.00	3,200,127.75	1,739,872.25
<b>012500000000</b>	<b>Ministry of Establishment, Training and Pension</b>		<b>161,601,303.22</b>	<b>284,442,698.80</b>	<b>0.00</b>	<b>284,442,698.80</b>	<b>265,137,787.29</b>	<b>19,304,911.51</b>
012500500100	Establishment Training and Pension	47	161,601,303.22	284,442,698.80	0.00	284,442,698.80	265,137,787.29	19,304,911.51
<b>020000000000</b>	<b>Economic Sector</b>		<b>8,085,285,136.01</b>	<b>14,416,028,718.70</b>	<b>0.00</b>	<b>16,916,028,718.70</b>	<b>11,538,040,634.28</b>	<b>5,377,988,084.42</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>537,728,787.46</b>	<b>706,835,083.90</b>	<b>0.00</b>	<b>706,835,083.90</b>	<b>585,683,008.30</b>	<b>121,152,075.60</b>
021500100100	Ministry of Agric & Natural Res	50	197,177,603.60	263,141,647.00	0.00	263,141,647.00	227,141,647.00	36,000,000.00
021510200100	Kebbi Agric Development Authority (KARDA)	51	327,512,727.63	426,281,698.40	0.00	426,281,698.40	345,502,905.09	80,778,793.31
021510900100	Forestry 11 Project	53	13,038,456.21	17,411,738.50	0.00	17,411,738.50	13,038,456.21	4,373,282.29
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>5,783,587,231.91</b>	<b>11,332,281,792.98</b>	<b>0.00</b>	<b>13,832,281,792.98</b>	<b>9,140,224,658.13</b>	<b>4,692,057,134.85</b>
022000100100	Ministry of Finance H/Qttr	56	5,708,647,108.98	7,605,064,271.60	0.00	10,105,064,271.60	9,045,779,668.17	1,059,284,603.43
022000100200	Debt Management Office	57	0.00	3,629,489,871.88	0.00	3,629,489,871.88	0.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	4,386,198.00	5,762,681.60	0.00	5,762,681.60	5,762,681.60	0.00
022000800000	Board of Internal Revenue (BIR)	61	70,553,024.93	91,964,967.90	0.00	91,964,967.90	88,682,258.36	3,282,709.54
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>137,648,306.75</b>	<b>179,341,676.80</b>	<b>0.00</b>	<b>179,341,676.80</b>	<b>161,716,523.29</b>	<b>17,625,153.51</b>
022200100100	Ministry of Commerce and Industry (H/Qt)	63	68,143,889.39	91,626,333.50	0.00	91,626,333.50	77,064,159.90	14,562,173.60
022205200100	Tourisms Board	64	30,462,975.60	36,910,472.30	0.00	36,910,472.30	33,847,492.33	3,062,979.91
022205300100	Birnin Kebbi Central Market	65	39,041,441.76	50,804,871.00	0.00	50,804,871.00	50,804,871.00	0.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>347,960,102.45</b>	<b>460,570,143.80</b>	<b>0.00</b>	<b>460,570,143.80</b>	<b>347,960,102.45</b>	<b>112,610,041.35</b>
023400100100	Ministry of Works and Transport	68	295,872,518.09	387,429,231.80	0.00	387,429,231.80	295,872,518.09	91,556,713.71
022900100100	Ministry of Transport and Renewable Energy	69	0.00	0.00	0.00	0.00	0.00	0.00
023410500100	Sir Ahmadu Bello Airport	72	52,087,584.36	73,140,912.00	0.00	73,140,912.00	52,087,584.36	21,053,327.64
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>29,833,383.00</b>	<b>67,513,274.72</b>	<b>0.00</b>	<b>67,513,274.72</b>	<b>29,833,383.00</b>	<b>37,679,891.72</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	73	29,833,383.00	40,273,274.72	0.00	40,273,274.72	29,833,383.00	10,439,891.72
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	0.00	22,240,000.00	0.00	22,240,000.00	0.00	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>
025000100100	Fisca Responsibility Commission	77	0.00	27,000,000.00	0.00	27,000,000.00	27,000,000.00	0.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>234,417,647.37</b>	<b>311,826,678.80</b>	<b>0.00</b>	<b>311,826,678.80</b>	<b>234,417,647.37</b>	<b>77,409,031.43</b>
025200100100	Ministry of Water Resources and Rural Development	78	93,380,197.97	128,291,837.70	0.00	128,291,837.70	93,380,197.97	34,911,639.73
025210200100	Water Board	79	138,180,646.60	179,634,841.10	0.00	179,634,841.10	138,180,646.60	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	80	2,856,802.80	3,900,000.00	0.00	3,900,000.00	2,856,802.80	1,043,197.20

# NOTE 13



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

<b>025300000000</b>	<b>Ministry of Land and Housing</b>		<b>118,664,621.00</b>	<b>143,214,008.60</b>	<b>0.00</b>	<b>143,214,008.60</b>	<b>129,570,655.03</b>	<b>13,643,353.57</b>
025300100100	Ministry of Land and Housing	81	110,728,415.00	132,896,940.80	0.00	132,896,940.80	119,409,850.55	13,487,080.25
025300110100	State Housing Corporation	83	7,936,206.00	10,317,067.80	0.00	10,317,067.80	10,160,794.48	0.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>		<b>19,443,950.66</b>	<b>29,549,094.90</b>	<b>0.00</b>	<b>29,549,094.90</b>	<b>27,633,551.30</b>	<b>1,915,543.60</b>
023410500100	Rural Electrification Board (REB)	71	19,443,950.66	29,549,094.90	0.00	29,549,094.90	27,633,551.30	1,915,543.60
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>735,388,662.00</b>	<b>961,413,398.40</b>	<b>0.00</b>	<b>961,413,398.40</b>	<b>735,388,662.00</b>	<b>226,024,736.40</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	735,388,662.00	961,413,398.40	0.00	961,413,398.40	735,388,662.00	226,024,736.40
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Development</b>		<b>140,612,443.41</b>	<b>196,483,565.80</b>	<b>0.00</b>	<b>196,483,565.80</b>	<b>145,612,443.41</b>	<b>50,871,122.39</b>
025300120100	Kebbi Urban Development Authority (KUDA)	85	140,612,443.41	191,483,565.80	0.00	191,483,565.80	140,612,443.41	50,871,122.39
025300300100	Kebbi Geographic Information System Agency (KEBGIS)	86	0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>1,162,528,181.23</b>	<b>1,561,199,766.16</b>	<b>0.00</b>	<b>1,571,199,766.16</b>	<b>1,356,952,946.95</b>	<b>214,246,819.21</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>1,096,266,004.39</b>	<b>1,464,728,813.36</b>	<b>0.00</b>	<b>1,464,728,813.36</b>	<b>1,253,897,263.82</b>	<b>210,831,549.54</b>
031801100100	Judicial Service Commission	87	70,333,064.28	116,053,427.60	0.00	116,053,427.60	89,065,967.20	26,987,460.40
031805100100	High Courts	88	525,475,539.24	714,124,253.26	0.00	714,124,253.26	596,455,532.93	117,668,720.33
031805300100	Sharia Courts	89	500,457,400.87	634,551,132.50	0.00	634,551,132.50	568,375,763.69	66,175,368.81
<b>032600000000</b>	<b>Ministry of Justice</b>		<b>66,262,176.84</b>	<b>96,470,952.80</b>	<b>0.00</b>	<b>106,470,952.80</b>	<b>103,055,683.13</b>	<b>3,415,269.67</b>
032600100100	Ministry of Justice	90	54,004,106.40	70,205,337.80	0.00	70,205,337.80	66,790,068.13	3,415,269.67
032600200100	Law Reform Commission	91	12,258,070.44	26,265,615.00	0.00	36,265,615.00	36,265,615.00	0.00
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>14,124,318,095.14</b>	<b>18,892,388,309.90</b>	<b>0.00</b>	<b>18,895,888,311.90</b>	<b>15,852,438,800.98</b>	<b>3,043,449,510.92</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>		<b>56,410,761.24</b>	<b>69,433,989.30</b>	<b>0.00</b>	<b>69,433,989.30</b>	<b>64,721,292.29</b>	<b>4,712,697.01</b>
051300100100	Ministry of Youth and Social Development	92	56,410,761.24	69,433,989.30	0.00	69,433,989.30	64,721,292.29	4,712,697.01
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>56,342,430.24</b>	<b>73,245,159.00</b>	<b>0.00</b>	<b>73,245,159.00</b>	<b>70,423,567.30</b>	<b>0.00</b>
051400100100	Ministry of Women Affairs & Social Development	93	56,342,430.24	73,245,159.00	0.00	73,245,159.00	70,423,567.30	0.00
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>4,633,561,901.89</b>	<b>6,436,806,614.10</b>	<b>0.00</b>	<b>6,436,806,614.10</b>	<b>5,026,966,222.22</b>	<b>1,409,840,391.88</b>
051700100100	Ministry for Basic and Secondary Education	96	648,000,000.00	843,619,427.30	0.00	843,619,427.30	648,000,000.00	195,619,427.30
051700300100	Universal Basic Education (UBE)	97	1,700,000,000.00	2,401,418,719.70	0.00	2,401,418,719.70	1,776,468,272.48	624,950,447.22
051700300200	Primary School Staff Pension Board	98	2,645,764.56	3,439,494.50	0.00	3,439,494.50	3,566,697.21	0.00
051700800100	Library Board	99	54,000,000.00	56,262,194.30	0.00	56,262,194.30	54,000,000.00	0.00
051702600100	Arabic & Islamic Education Board	100	385,471,127.52	515,026,798.10	0.00	515,026,798.10	397,211,492.27	117,815,305.83
051702700100	Abdullahi Fodio Islamic Centre	101	55,119,882.51	73,862,077.90	0.00	73,862,077.90	69,444,557.36	4,417,520.54
051702800100	Agency for Adult Education	103	18,793,771.00	24,431,903.60	0.00	24,431,903.60	22,967,269.00	1,464,634.60
051705700100	Secondary School Management Board (SSMB)	102	1,769,531,356.30	2,518,745,998.70	0.00	2,518,745,998.70	2,055,307,933.90	463,438,064.80
<b>056300000000</b>	<b>Ministry of Higher Education</b>		<b>3,160,703,812.68</b>	<b>3,808,091,133.50</b>	<b>0.00</b>	<b>3,808,591,133.50</b>	<b>3,737,419,249.72</b>	<b>71,171,883.78</b>
056300100100	Ministry of Higher Education	104	37,632,164.36	46,155,727.80	0.00	46,155,727.80	46,155,727.80	0.00
056301800100	State Polytechnic Dakin Gari	105	350,907,222.03	456,875,844.10	0.00	456,875,844.10	351,742,255.80	105,133,588.30

# NOTE 13



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

056301900100	Adamu Augie College of Education , Argungu	106	722,524,152.00	1,055,341,832.20	0.00	1,055,341,832.20	837,547,275.09	217,794,557.11
056302100100	State University of Science & Technology Alkero	107	1,767,973,476.72	1,890,342,318.70	0.00	1,890,342,318.70	2,218,150,111.32	0.00
056302800100	College of Preliminary Studies Yauri	109	276,027,278.53	352,043,569.30	0.00	352,043,569.30	276,027,278.53	76,016,290.77
056305600100	State Scholarship Board	108	5,639,519.04	7,331,841.40	0.00	7,831,841.40	7,796,601.18	35,240.22
<b>052100000000</b>	<b>Ministry of Health</b>		<b>6,004,472,573.37</b>	<b>8,233,026,090.90</b>	<b>0.00</b>	<b>8,236,026,092.90</b>	<b>6,704,700,575.32</b>	<b>1,531,325,517.58</b>
052100100100	Ministry of Health	110	4,979,872,700.42	6,117,819,485.20	0.00	6,117,819,485.20	5,601,805,302.08	516,013,983.12
052102600100	Sir Yahaya Memorial Hospital	114	555,641,761.42	729,042,403.70	0.00	729,042,403.70	593,732,427.08	135,309,976.62
052102700100	Kebbi Medical Centre Kalgo	115	0.00	0.00	0.00	0.00	0.00	0.00
052110400100	College of Nursing Sciences	116	242,919,853.73	321,959,716.00	0.00	321,959,716.00	242,919,853.73	79,039,862.27
052110600100	College of Health Sciences Technology Jega	117	226,038,257.80	264,204,486.00	0.00	267,204,488.00	266,242,792.43	961,695.57
052110800100	Kebbi State Contributory Health Care Management Agency (KECHICMA)	118	0.00	800,000,000.00	0.00	800,000,000.00	0.00	0.00
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>160,630,818.12</b>	<b>201,548,959.50</b>	<b>0.00</b>	<b>201,548,959.50</b>	<b>190,985,196.17</b>	<b>10,563,763.33</b>
053500100100	Ministry of Environment	120	150,085,686.92	187,802,262.90	0.00	187,802,262.90	179,315,600.09	0.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	10,545,131.20	13,746,696.60	0.00	13,746,696.60	11,669,596.08	2,077,100.52
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>		<b>52,195,797.60</b>	<b>70,236,363.60</b>	<b>0.00</b>	<b>70,236,363.60</b>	<b>57,222,697.96</b>	<b>13,013,665.64</b>
055100100100	Ministry for Local Government & Chieftancy Affairs	123	50,338,649.64	67,822,071.20	0.00	67,822,071.20	54,908,405.56	13,013,665.64
055100100200	Kebbi Council of Chiefs	124	1,857,147.96	2,414,292.40	0.00	2,414,292.40	2,414,292.40	0.00

# NOTE 14



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 14								
DETAILS OF OVERHEAD EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION								
CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL OVERHEAD EXPENDITURE</b>		<b>19,674,181,986.21</b>	<b>37,679,251,002.00</b>	<b>0.00</b>	<b>42,954,435,043.00</b>	<b>31,028,472,008.79</b>	<b>11,925,963,034.21</b>
<b>010000000000</b>	<b>Administration Sector</b>		<b>11,030,496,842.86</b>	<b>16,817,740,215.00</b>	<b>0.00</b>	<b>22,794,840,215.00</b>	<b>20,270,445,622.57</b>	<b>2,524,394,592.43</b>
<b>011100000000</b>	<b>Governor's Office</b>		<b>4,373,395,760.00</b>	<b>8,925,139,454.00</b>	<b>0.00</b>	<b>8,925,139,454.00</b>	<b>7,764,408,887.21</b>	<b>1,160,730,566.79</b>
011100100100	Office of the Executive Governor	15	3,890,590,760.00	7,722,358,454.00	0.00	7,722,358,454.00	7,250,202,300.00	472,156,154.00
011100100200	Office of the Deputy Governor	16	251,360,000.00	564,200,000.00	0.00	564,200,000.00	231,360,000.00	0.00
011100500100	Sustainable Development Goals (SDGs)	17	5,904,000.00	6,000,000.00	0.00	6,000,000.00	5,904,000.00	0.00
011100800100	Kebbi State Emergency Relief Agency (SEMA)	18	1,200,000.00	28,700,000.00	0.00	28,700,000.00	25,550,000.00	3,150,000.00
011100900100	Due Process	19	12,350,000.00	18,000,000.00	0.00	18,000,000.00	12,350,000.00	0.00
011101800100	Special Services Department	20	52,781,000.00	103,281,000.00	0.00	103,281,000.00	79,832,587.21	0.00
011102800100	National Council for Women Society (NCWS)	21	0.00	600,000.00	0.00	600,000.00	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	22	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00
011103500100	Kebbi State Contributory Pension Board	23	5,500,000.00	9,500,000.00	0.00	9,500,000.00	5,500,000.00	4,000,000.00
011111300100	Directorate Of Protocol	24	153,710,000.00	462,500,000.00	0.00	462,500,000.00	153,710,000.00	0.00
<b>011200000000</b>	<b>State House of Assembly</b>		<b>1,789,812,815.00</b>	<b>4,156,168,737.00</b>	<b>0.00</b>	<b>5,656,168,737.00</b>	<b>5,609,568,737.00</b>	<b>46,600,000.00</b>
011200300100	House of Assembly	25	1,782,212,815.00	4,101,968,737.00	0.00	5,601,968,737.00	5,601,968,737.00	0.00
011200400100	House of Assembly Service Commission	26	7,600,000.00	54,200,000.00	0.00	54,200,000.00	7,600,000.00	46,600,000.00
<b>012300000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>54,294,000.00</b>	<b>91,910,000.00</b>	<b>0.00</b>	<b>91,910,000.00</b>	<b>77,593,000.00</b>	<b>14,317,000.00</b>
012300100100	Ministry of Information & Culture	27	23,990,000.00	57,800,000.00	0.00	57,800,000.00	52,686,000.00	5,114,000.00
012300200100	History Bureau	28	3,600,000.00	3,600,000.00	0.00	3,600,000.00	4,600,000.00	0.00
012300300100	Kebbi State Television (KSTV)	29	17,587,500.00	22,210,000.00	0.00	22,210,000.00	14,570,000.00	7,640,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	30	9,116,500.00	8,300,000.00	0.00	8,300,000.00	5,737,000.00	2,563,000.00
<b>012400000000</b>	<b>Ministry of Home Affairs and Internal Security</b>		<b>0.00</b>	<b>160,000,000.00</b>	<b>0.00</b>	<b>160,000,000.00</b>	<b>45,000,000.00</b>	<b>115,000,000.00</b>
012401100100	Ministry of Home Affairs and Internal Security	31	0.00	160,000,000.00	0.00	160,000,000.00	45,000,000.00	115,000,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>		<b>196,167,345.00</b>	<b>106,100,000.00</b>	<b>0.00</b>	<b>444,100,000.00</b>	<b>202,011,620.00</b>	<b>242,088,380.00</b>
012501300100	General Administration	32	196,167,345.00	106,100,000.00	0.00	444,100,000.00	202,011,620.00	242,088,380.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>		<b>36,490,000.00</b>	<b>107,112,024.00</b>	<b>0.00</b>	<b>125,212,024.00</b>	<b>91,920,000.00</b>	<b>33,292,024.00</b>
014000100100	Office of the State Auditor General	33	24,840,000.00	58,050,000.00	0.00	58,050,000.00	31,920,000.00	26,130,000.00
014000200100	Office of the Auditor General for Local Government	34	11,650,000.00	49,062,024.00	0.00	67,162,024.00	60,000,000.00	7,162,024.00
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>		<b>6,000,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>20,410,000.00</b>	<b>99,590,000.00</b>
014700100100	Civil Service Commission	35	6,000,000.00	120,000,000.00	0.00	120,000,000.00	20,410,000.00	99,590,000.00
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission (INEC)</b>		<b>6,602,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>5,999,500.00</b>	<b>18,000,500.00</b>

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014800100100	Kebbi State Independent Electoral Commission	36	6,602,000.00	24,000,000.00	0.00	24,000,000.00	5,999,500.00	18,000,500.00
<b>014900000000</b>	<b>Local Government Service Commission</b>		<b>13,700,000.00</b>	<b>23,550,000.00</b>	<b>0.00</b>	<b>41,550,000.00</b>	<b>29,759,040.00</b>	<b>11,790,960.00</b>
014900100100	Local Government Service Commission	37	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	38	1,700,000.00	2,050,000.00	0.00	20,050,000.00	17,759,040.00	2,290,960.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>		<b>4,632,336,106.86</b>	<b>2,732,750,000.00</b>	<b>0.00</b>	<b>6,835,750,000.00</b>	<b>6,612,299,458.36</b>	<b>273,450,541.64</b>
016100100100	Office of the Secretary to the State Government	39	4,529,800,913.96	2,540,400,000.00	0.00	6,643,400,000.00	6,418,601,271.50	204,798,728.50
016102100100	Liaison Office - Abuja	40	77,129,192.90	90,400,000.00	0.00	90,400,000.00	82,129,186.86	8,270,813.14
016102100200	Liaison Office - Kaduna	41	4,886,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00
016102100300	Liaison Office - Sokoto	42	1,720,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00
016102100400	Liaison Office - Lagos	43	1,800,000.00	2,200,000.00	0.00	2,200,000.00	1,800,000.00	400,000.00
016103700100	Pilgrims Welfare Agency (PWA)	46	17,000,000.00	92,000,000.00	0.00	92,000,000.00	83,199,000.00	8,801,000.00
<b>016400000000</b>	<b>Ministry of Special Duties</b>		<b>14,040,000.00</b>	<b>78,300,000.00</b>	<b>0.00</b>	<b>78,300,000.00</b>	<b>60,000,000.00</b>	<b>18,300,000.00</b>
016400100100	Ministry of Special Duties	49	14,040,000.00	78,300,000.00	0.00	78,300,000.00	60,000,000.00	18,300,000.00
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>		<b>44,260,000.00</b>	<b>135,350,000.00</b>	<b>0.00</b>	<b>135,350,000.00</b>	<b>123,855,000.00</b>	<b>11,495,000.00</b>
016500100100	Ministry of Religious Affairs	45	43,060,000.00	134,000,000.00	0.00	134,000,000.00	122,785,000.00	11,215,000.00
016502200100	Islamic Preaching Board	44	1,200,000.00	1,350,000.00	0.00	1,350,000.00	1,070,000.00	280,000.00
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>		<b>117,866,161.00</b>	<b>157,360,000.00</b>	<b>0.00</b>	<b>157,360,000.00</b>	<b>58,487,000.00</b>	<b>98,873,000.00</b>
016600500100	Ministry of Establishment, Training and Pension	47	117,506,161.00	157,000,000.00	0.00	157,000,000.00	58,127,000.00	98,873,000.00
016600700100	State Manpower Committee	48	360,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00
<b>020000000000</b>	<b>Economic Sector</b>		<b>1,607,991,137.79</b>	<b>5,997,227,132.00</b>	<b>0.00</b>	<b>6,344,227,132.00</b>	<b>3,090,221,148.44</b>	<b>3,254,005,983.56</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>19,910,000.00</b>	<b>117,770,000.00</b>	<b>0.00</b>	<b>307,770,000.00</b>	<b>135,625,000.00</b>	<b>172,145,000.00</b>
021500100100	Ministry of Agric & Natural Res	50	9,660,000.00	93,750,000.00	0.00	283,750,000.00	125,375,000.00	158,375,000.00
021510200100	Kebbi Agric Development Authority (KARDA)	51	4,800,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00
021510300100	Rural Access Mobility Project (RAMP)	52	0.00	3,280,000.00	0.00	3,280,000.00	0.00	0.00
021510900100	Forestry 11 Project	53	2,400,000.00	2,740,000.00	0.00	2,740,000.00	2,400,000.00	340,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	54	3,050,000.00	9,600,000.00	0.00	9,600,000.00	3,050,000.00	6,550,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>1,200,519,352.79</b>	<b>3,122,278,096.00</b>	<b>0.00</b>	<b>3,222,278,096.00</b>	<b>1,577,735,657.20</b>	<b>1,644,542,438.80</b>
022000100100	Ministry of Finance H/Otr	56	732,113,611.06	915,830,692.00	0.00	1,015,830,692.00	1,015,830,000.00	692.00
022000100200	Debt Management Office	57	122,870,000.00	41,220,000.00	0.00	41,220,000.00	39,272,000.00	0.00
022000700100	Accountant General's Office	59	111,400,000.00	1,863,000,000.00	0.00	1,863,000,000.00	428,700,000.00	0.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	60	4,050,000.00	4,200,000.00	0.00	4,200,000.00	4,050,000.00	0.00
022000800000	Board of Internal Revenue (BIR)	61	230,085,741.73	229,500,000.00	0.00	229,500,000.00	89,883,657.20	139,616,342.80
022005700100	Micro Finance Banks Operation	62	0.00	68,527,404.00	0.00	68,527,404.00	0.00	68,527,404.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>21,007,790.00</b>	<b>343,500,000.00</b>	<b>0.00</b>	<b>355,500,000.00</b>	<b>304,245,491.24</b>	<b>51,254,508.76</b>
022200100100	Ministry of Commerce and Industry H/Otr	63	7,847,000.00	327,000,000.00	0.00	327,000,000.00	293,965,000.00	33,035,000.00
022205700100	Tourism Board	64	8,360,790.00	1,850,000.00	0.00	13,850,000.00	3,070,000.00	10,780,000.00

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022205300100	Birnin Kebbi Central Market	65	4,800,000.00	14,650,000.00	0.00	14,650,000.00	7,210,491.24	7,439,508.76
<b>022800000000</b>	<b>Ministry of Digital Economy</b>		<b>10,136,995.00</b>	<b>61,400,000.00</b>	<b>0.00</b>	<b>61,400,000.00</b>	<b>46,820,000.00</b>	<b>14,580,000.00</b>
022800100100	Ministry of Digital Economy	66	10,136,995.00	61,400,000.00	0.00	61,400,000.00	46,820,000.00	14,580,000.00
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>		<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
023305100100	Ministry of Solid Minerals Development and Mining	67	0.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>77,159,000.00</b>	<b>330,700,000.00</b>	<b>0.00</b>	<b>330,700,000.00</b>	<b>78,778,000.00</b>	<b>251,922,000.00</b>
023400100100	Ministry of Works and Transport	68	13,860,000.00	51,200,000.00	0.00	51,200,000.00	13,860,000.00	37,340,000.00
022900100100	Ministry of Transport and Renewable Energy	69	0.00	30,000,000.00	0.00	30,000,000.00	22,570,000.00	7,430,000.00
023410500100	Sir Ahmadu Bello Airport	72	60,000,000.00	249,500,000.00	0.00	249,500,000.00	60,000,000.00	189,500,000.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>77,923,500.00</b>	<b>861,000,000.00</b>	<b>0.00</b>	<b>861,000,000.00</b>	<b>563,923,500.00</b>	<b>297,076,500.00</b>
023800100100	Ministry of Budget & Economic Planning H/Qtr	73	77,923,500.00	375,000,000.00	0.00	375,000,000.00	77,923,500.00	297,076,500.00
023800500100	Kebbi State Community and Social Development Agency (CSDA)	74	0.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	75	0.00	24,000,000.00	0.00	24,000,000.00	24,000,000.00	0.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus (CARES) Coordinator	76	0.00	450,000,000.00	0.00	450,000,000.00	450,000,000.00	0.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>3,600,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>3,600,000.00</b>	<b>14,400,000.00</b>
025000100100	Fiscal Responsibility Commission	77	3,600,000.00	18,000,000.00	0.00	18,000,000.00	3,600,000.00	14,400,000.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>138,472,000.00</b>	<b>780,311,036.00</b>	<b>0.00</b>	<b>780,311,036.00</b>	<b>138,472,000.00</b>	<b>641,839,036.00</b>
025200100100	Ministry of Water Resources and Rural Development	78	6,000,000.00	491,435,000.00	0.00	491,435,000.00	6,000,000.00	485,435,000.00
025210200100	Water Board	79	131,032,000.00	282,552,000.00	0.00	282,552,000.00	131,032,000.00	0.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	80	1,440,000.00	6,324,036.00	0.00	6,324,036.00	1,440,000.00	4,884,036.00
<b>025300000000</b>	<b>Ministry of Land and Housing</b>		<b>11,120,000.00</b>	<b>32,750,000.00</b>	<b>0.00</b>	<b>77,750,000.00</b>	<b>48,950,000.00</b>	<b>28,800,000.00</b>
025300100100	Ministry of Land and Housing	81	9,370,000.00	18,000,000.00	0.00	63,000,000.00	47,750,000.00	20,750,000.00
025300110100	State Housing Corporation	83	1,750,000.00	3,450,000.00	0.00	3,450,000.00	1,800,000.00	1,650,000.00
025300200100	Office of the Survey General	82	0.00	11,300,000.00	0.00	11,300,000.00	4,900,000.00	6,400,000.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>		<b>3,299,000.00</b>	<b>65,118,000.00</b>	<b>0.00</b>	<b>65,118,000.00</b>	<b>49,918,000.00</b>	<b>69,710,000.00</b>
025400100100	Ministry of Rural and Community Development	70	0.00	60,000,000.00	0.00	60,000,000.00	45,000,000.00	69,510,000.00
023410300100	Rural Electrification Board (REB)	71	3,299,000.00	5,118,000.00	0.00	5,118,000.00	4,918,000.00	200,000.00
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>10,690,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>10,690,000.00</b>	<b>69,310,000.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	55	10,690,000.00	80,000,000.00	0.00	80,000,000.00	10,690,000.00	69,310,000.00
<b>026900000000</b>	<b>Ministry of physical Planning and Urban Development</b>		<b>34,153,500.00</b>	<b>124,400,000.00</b>	<b>0.00</b>	<b>124,400,000.00</b>	<b>71,463,500.00</b>	<b>4,563,187,660.00</b>
026900100100	Ministry of physical Planning and Urban Development	84	0.00	60,000,000.00	0.00	60,000,000.00	37,310,000.00	4,532,941,160.00
026900120100	Kebbi Urban Development Authority (KUDA)	85	12,000,000.00	30,400,000.00	0.00	30,400,000.00	12,000,000.00	18,400,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	86	22,153,500.00	34,000,000.00	0.00	34,000,000.00	22,153,500.00	11,846,500.00

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<b>03000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>2,422,653,420.00</b>	<b>6,506,924,000.00</b>	<b>0.00</b>	<b>6,937,224,000.00</b>	<b>2,434,529,340.00</b>	<b>4,502,694,660.00</b>
<b>03180000000</b>	<b>Judiciary</b>		<b>580,905,420.00</b>	<b>827,724,000.00</b>	<b>0.00</b>	<b>1,246,524,000.00</b>	<b>1,008,023,340.00</b>	<b>238,500,660.00</b>
031801100100	Judicial Service Commission	87	22,987,000.00	42,000,000.00	0.00	42,000,000.00	18,805,000.00	23,191,000.00
031805100100	High Courts	88	383,123,720.00	481,024,000.00	0.00	899,824,000.00	746,825,940.00	152,998,060.00
031805300100	Sharia Courts	89	174,794,700.00	304,700,000.00	0.00	304,700,000.00	242,388,400.00	62,311,600.00
<b>03260000000</b>	<b>Ministry of Justice</b>		<b>1,841,748,000.00</b>	<b>5,679,200,000.00</b>	<b>0.00</b>	<b>5,690,700,000.00</b>	<b>1,426,506,000.00</b>	<b>4,264,194,000.00</b>
032600100100	Ministry of Justice	90	1,839,348,000.00	5,676,800,000.00	0.00	5,676,800,000.00	1,417,656,000.00	4,264,144,000.00
032600200100	Law Reform Commission	91	2,400,000.00	2,400,000.00	0.00	13,900,000.00	13,850,000.00	50,000.00
<b>05000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>4,613,040,585.56</b>	<b>8,357,359,655.00</b>	<b>0.00</b>	<b>8,411,452,155.00</b>	<b>5,233,275,897.78</b>	<b>3,178,176,257.22</b>
<b>05130000000</b>	<b>Ministry of Youth and Social Development</b>		<b>237,545,000.00</b>	<b>261,900,000.00</b>	<b>0.00</b>	<b>261,900,000.00</b>	<b>222,500,000.00</b>	<b>39,400,000.00</b>
051300100100	Ministry of Youth and Social Development	92	237,545,000.00	261,900,000.00	0.00	261,900,000.00	222,500,000.00	39,400,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>44,682,388.00</b>	<b>115,985,000.00</b>	<b>0.00</b>	<b>115,985,000.00</b>	<b>100,592,388.00</b>	<b>15,392,612.00</b>
051400100100	Ministry of Women Affairs & Social Development	93	44,682,388.00	115,985,000.00	0.00	115,985,000.00	100,592,388.00	15,392,612.00
<b>05170000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>3,168,749,207.00</b>	<b>5,447,985,000.00</b>	<b>0.00</b>	<b>5,447,985,000.00</b>	<b>3,631,479,155.00</b>	<b>1,816,505,845.00</b>
051700100100	Ministry for Basic and Secondary Education	96	2,751,473,807.00	4,693,180,000.00	0.00	4,693,180,000.00	3,044,895,555.00	1,648,284,445.00
051700300100	Universal Basic Education (UBE)	97	128,648,000.00	303,000,000.00	0.00	303,000,000.00	269,310,000.00	33,690,000.00
051700300200	Primary School Staff Pension Board	98	2,398,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00
051700800100	Library Board	99	7,450,000.00	7,500,000.00	0.00	7,500,000.00	7,450,000.00	50,000.00
051702600100	Arabic & Islamic Education Board	100	14,450,000.00	22,450,000.00	0.00	22,450,000.00	14,400,000.00	8,050,000.00
051702700100	Abdullahi Focio Islamic Centre	101	49,139,200.00	63,000,000.00	0.00	63,000,000.00	47,495,600.00	15,504,400.00
051702800100	Agency for Adult Education	103	1,600,000.00	1,955,000.00	0.00	1,955,000.00	1,800,000.00	155,000.00
051705700100	Secondary School Management Board (SSMB)	102	213,590,200.00	353,400,000.00	0.00	353,400,000.00	243,724,000.00	109,676,000.00
<b>05630000000</b>	<b>Ministry for Higher Education</b>		<b>473,672,340.56</b>	<b>629,250,000.00</b>	<b>0.00</b>	<b>629,250,000.00</b>	<b>492,604,884.78</b>	<b>136,645,115.22</b>
056300100100	Ministry for Higher Education	104	6,220,000.00	34,500,000.00	0.00	34,500,000.00	32,690,000.00	1,810,000.00
056301800100	State Polytechnic Dakin Sari	105	37,065,394.39	56,000,000.00	0.00	56,000,000.00	22,995,289.18	33,004,710.82
056301900100	Adamu Augie College of Education, Argungu	106	42,280,414.17	96,500,000.00	0.00	96,500,000.00	32,527,200.00	63,972,800.00
056302100100	State University of Science & Technology Alero	107	364,700,000.00	385,000,000.00	0.00	385,000,000.00	372,734,863.60	12,265,136.40
056302800100	College of Preliminary Studies Yauri	109	20,401,532.00	44,500,000.00	0.00	44,500,000.00	19,903,532.00	24,596,468.00
056305500100	State Scholarship Board	108	3,005,000.00	12,750,000.00	0.00	12,750,000.00	11,750,000.00	1,000,000.00
<b>05210000000</b>	<b>Ministry of Health</b>		<b>631,461,100.00</b>	<b>1,482,882,155.00</b>	<b>0.00</b>	<b>1,482,882,155.00</b>	<b>621,531,000.00</b>	<b>861,351,155.00</b>
052100100100	Ministry of Health	110	434,729,000.00	920,427,404.00	0.00	920,427,404.00	438,975,500.00	481,451,904.00

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052100300100	Primary Health Care Development Agency (PHCDA)	111	17,700,000.00	24,000,000.00	0.00	24,000,000.00	19,500,000.00	4,500,000.00
052102600100	Sir Yahaya Memorial Hospital	114	36,000,000.00	69,000,000.00	0.00	69,000,000.00	36,000,000.00	33,000,000.00
052102700100	Kebbi Medical Centre Kalgo	115	38,300,000.00	61,400,000.00	0.00	61,400,000.00	38,000,000.00	23,400,000.00
052110200100	General Hospitals	112	166,856,209.00	220,054,751.00	0.00	220,054,751.00	150,895,008.00	69,219,743.00
052110300100	Health System Development Project II	113	2,250,000.00	18,500,000.00	0.00	18,500,000.00	18,500,000.00	0.00
052110400100	College of Nursing Sciences	116	47,463,000.00	52,500,000.00	0.00	52,500,000.00	47,463,000.00	5,037,000.00
052110600100	College of Health Sciences Technology Jega	117	49,019,100.00	61,500,000.00	0.00	61,500,000.00	17,092,500.00	44,407,500.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	118	6,000,000.00	21,500,000.00	0.00	21,500,000.00	6,000,000.00	15,500,000.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	119	0.00	34,000,000.00	0.00	34,000,000.00	0.00	0.00
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>7,915,000.00</b>	<b>25,757,500.00</b>	<b>0.00</b>	<b>79,850,000.00</b>	<b>48,400,000.00</b>	<b>31,450,000.00</b>
053500100100	Ministry of Environment	120	5,505,000.00	19,907,500.00	0.00	74,000,000.00	46,000,000.00	28,000,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	121	2,410,000.00	5,850,000.00	0.00	5,850,000.00	2,400,000.00	3,450,000.00
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>		<b>6,200,000.00</b>	<b>271,200,000.00</b>	<b>0.00</b>	<b>271,200,000.00</b>	<b>6,200,000.00</b>	<b>0.00</b>
054400100100	Ministry of Humanitarian and Empowerment	122	0.00	65,000,000.00	0.00	65,000,000.00	0.00	0.00
051400200100	Social Security Welfare Fund	94	3,600,000.00	203,600,000.00	0.00	203,600,000.00	3,600,000.00	0.00
051405500100	School of Handicap	95	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	0.00
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>		<b>49,015,550.00</b>	<b>122,400,000.00</b>	<b>0.00</b>	<b>122,400,000.00</b>	<b>116,168,470.00</b>	<b>6,231,530.00</b>
055100100100	Ministry for Local Government & Chieftancy Affairs	123	46,854,000.00	120,000,000.00	0.00	120,000,000.00	114,020,000.00	5,980,000.00
055100100200	Kebbi Council of Chiefs	124	2,161,550.00	2,400,000.00	0.00	2,400,000.00	2,148,470.00	251,530.00

# NOTE 15



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 15								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMA
		N	N	N	N	N	N	N
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR							%
2	EXPENDITURES	4,810,672,998.04	7,952,789,601.44	0.00	9,082,789,601.44	8,337,212,863.80	745,576,737.64	91.79
21	PERSONNEL COST	95,502,238.04	230,431,147.44	0.00	230,431,147.44	56,952,963.80	173,478,183.64	24.72
2101	SALARY	95,502,238.04	230,431,147.44	0.00	230,431,147.44	56,952,963.80	173,478,183.64	24.72
210101	SALARIES AND WAGES	95,502,238.04	230,431,147.44	0.00	230,431,147.44	56,952,963.80	173,478,183.64	24.72
21010101	SALARY	95,502,238.04	124,152,909.40	0.00	230,431,147.44	56,952,963.80	0.00	24.72
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	10,776,000.00	106,278,238.04	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	4,715,170,760.00	7,722,358,454.00	0.00	8,852,358,454.00	8,280,259,900.00	572,098,554.00	93.54
2202	OVERHEAD COST	3,890,590,760.00	6,222,358,454.00	0.00	7,402,358,454.00	7,250,202,300.00	152,156,154.00	97.94
220201	TRAVELLING & TRANSPORT- GENERAL	2,926,074,760.00	4,611,358,454.00	0.00	4,861,358,454.00	4,811,565,000.00	49,793,454.00	98.98
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,926,074,760.00	4,611,358,454.00	0.00	4,861,358,454.00	4,811,565,000.00	49,793,454.00	98.98
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	16,000,000.00	0.00	16,000,000.00	8,000,000.00	8,000,000.00	50.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	10,000,000.00	0.00	10,000,000.00	3,000,000.00	7,000,000.00	30.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,500,000.00	6,000,000.00	0.00	6,000,000.00	5,000,000.00	1,000,000.00	83.33
220204	MAINTENANCE SERVICES - GENERAL	226,850,000.00	740,000,000.00	0.00	1,070,000,000.00	1,033,627,500.00	36,372,500.00	96.60
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	198,235,000.00	700,000,000.00	0.00	1,000,000,000.00	969,237,500.00	30,762,500.00	96.97
22020402	MAINTENANCE OF OFFICE FURNITURE	28,615,000.00	40,000,000.00	0.00	70,000,000.00	64,390,000.00	5,610,000.00	91.99
220206	OTHER SERVICES - GENERAL	118,059,000.00	150,000,000.00	0.00	450,000,000.00	406,592,000.00	43,408,000.00	90.35
22020601	SECURITY SERVICES	118,059,000.00	150,000,000.00	0.00	450,000,000.00	406,592,000.00	43,408,000.00	90.35
220210	MISCELLANEOUS EXPENSES GENERAL	613,607,000.00	705,000,000.00	0.00	1,905,000,000.00	990,417,800.00	14,582,200.00	98.55
22021001	REFRESHMENT & MEALS	29,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	506,207,000.00	600,000,000.00	0.00	900,000,000.00	895,617,800.00	4,382,200.00	99.51
22021007	WELFARE PACKAGES	78,400,000.00	100,000,000.00	0.00	100,000,000.00	94,800,000.00	5,200,000.00	94.80
2204	GRANTS AND CONTRIBUTIONS GENERAL	824,580,000.00	1,500,000,000.00	0.00	1,450,000,000.00	1,030,057,600.00	419,942,400.00	71.04
220401	LOCAL GRANTS AND CONTRIBUTIONS	824,580,000.00	1,500,000,000.00	0.00	1,450,000,000.00	1,030,057,600.00	419,942,400.00	71.04
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	824,580,000.00	1,000,000,000.00	0.00	1,450,000,000.00	1,030,057,600.00	419,942,400.00	71.04
22040109	GRANTS TO COMMUNITIES/NGOS	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00

# NOTE 16



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 16								BUDGET
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	PERFOR MANCE IN
		₦	₦	₦	₦	₦	₦	%
011100100200	OFFICE OF THE DEPUTY GOVERNOR							
2	EXPENDITURES	294,000,000.00	565,200,000.00	0.00	565,200,000.00	294,000,000.00	0.00	52.02
21	PERSONNEL COST	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
2101	SALARY	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
210101	SALARIES AND WAGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
21010101	SALARY	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	293,000,000.00	564,200,000.00	0.00	564,200,000.00	293,000,000.00	0.00	51.93
2202	OVERHEAD COST	231,360,000.00	467,700,000.00	0.00	467,700,000.00	231,360,000.00	0.00	49.47
220201	TRAVELLING & TRANSPORT- GENERAL	66,600,000.00	144,000,000.00	0.00	144,000,000.00	66,600,000.00	0.00	46.25
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	66,600,000.00	144,000,000.00	0.00	144,000,000.00	66,600,000.00	0.00	46.25
220203	MATERIALS & SUPPLIES - GENERAL	3,150,000.00	3,150,000.00	0.00	3,150,000.00	3,150,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	0.00	3,150,000.00	3,150,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	56,610,000.00	131,200,000.00	0.00	131,200,000.00	56,610,000.00	0.00	43.15
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	52,410,000.00	127,000,000.00	0.00	127,000,000.00	52,410,000.00	0.00	41.27
22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	0.00	100.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	103,000,000.00	187,350,000.00	0.00	187,350,000.00	103,000,000.00	0.00	54.98
22021002	HONORARIUM & SITTING ALLOWANCE	61,500,000.00	89,350,000.00	0.00	89,350,000.00	61,500,000.00	0.00	68.83
22021007	WELFARE PACKAGES	41,500,000.00	98,000,000.00	0.00	98,000,000.00	41,500,000.00	0.00	42.35
2204	GRANTS AND CONTRIBUTIONS GENERAL	61,640,000.00	96,500,000.00	0.00	96,500,000.00	61,640,000.00	0.00	63.88
220401	LOCAL GRANTS AND CONTRIBUTIONS	61,640,000.00	96,500,000.00	0.00	96,500,000.00	61,640,000.00	0.00	63.88
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	61,640,000.00	96,500,000.00	0.00	96,500,000.00	61,640,000.00	0.00	63.88

# NOTE 17



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 17								BUDGET
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 18								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
011100800100	KEBBI STATE EMERGENCY RELIEF AGENCY							
2	EXPENDITURES	1,200,000.00	28,700,000.00	112,350,000.00	141,050,000.00	25,550,000.00	115,500,000.00	18.11
22	OTHER RECURRENT COSTS	1,200,000.00	28,700,000.00	112,350,000.00	141,050,000.00	25,550,000.00	115,500,000.00	18.11
2202	OVERHEAD COST	1,200,000.00	28,700,000.00	112,350,000.00	141,050,000.00	25,550,000.00	115,500,000.00	18.11
220201	TRAVELLING & TRANSPORT- GENERAL	300,000.00	800,000.00	3,800,000.00	4,600,000.00	4,390,000.00	210,000.00	95.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	800,000.00	3,800,000.00	4,600,000.00	4,390,000.00	210,000.00	95.43
220202	UTILITIES - GENERAL	0.00	200,000.00	1,200,000.00	1,400,000.00	900,000.00	500,000.00	64.29
22020201	ELECTRICITY CHARGES	0.00	200,000.00	1,200,000.00	1,400,000.00	900,000.00	500,000.00	64.29
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	26,300,000.00	101,300,000.00	127,600,000.00	13,750,000.00	113,850,000.00	10.78
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	100,000.00	300,000.00	1,300,000.00	1,600,000.00	1,010,000.00	590,000.00	63.13
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	0.00	26,000,000.00	100,000,000.00	126,000,000.00	12,740,000.00	113,260,000.00	10.11
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	450,000.00	1,950,000.00	2,400,000.00	1,700,000.00	700,000.00	70.83
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	300,000.00	800,000.00	1,100,000.00	1,050,000.00	10,000.00	99.09
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	150,000.00	1,150,000.00	1,300,000.00	610,000.00	690,000.00	46.92
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	950,000.00	4,100,000.00	5,050,000.00	4,810,000.00	240,000.00	95.25
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	300,000.00	1,800,000.00	2,100,000.00	1,930,000.00	170,000.00	91.90
22021007	WELFARE PACKAGES	500,000.00	650,000.00	2,300,000.00	2,950,000.00	2,880,000.00	70,000.00	97.63

# NOTE 19



NOTE 19		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFOR
		2023						MANCE
		₦	₦	₦	₦	₦	₦	%
011100900100	DUE PROCESS							
<b>2</b>	<b>EXPENDITURES</b>	<b>12,350,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>12,350,000.00</b>	<b>0.00</b>	<b>68.61</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>12,350,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>12,350,000.00</b>	<b>0.00</b>	<b>68.61</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>12,350,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>12,350,000.00</b>	<b>0.00</b>	<b>68.61</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>4,000,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>66.67</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	6,000,000.00	0.00	6,000,000.00	4,000,000.00	0.00	66.67
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020205	WATER RATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>850,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>850,000.00</b>	<b>0.00</b>	<b>56.67</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	1,000,000.00	0.00	1,000,000.00	500,000.00	0.00	50.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	500,000.00	0.00	500,000.00	350,000.00	0.00	70.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>80.00</b>
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES GENERAL</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,500,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>58.33</b>
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	2,000,000.00	0.00	2,000,000.00	1,500,000.00	0.00	75.00
22021007	WELFARE PACKAGES	2,000,000.00	4,000,000.00	0.00	4,000,000.00	2,000,000.00	0.00	50.00

# NOTE 20



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 20								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
011100800100	SPECIAL SERVICES							
<b>2</b>	<b>EXPENDITURES</b>	<b>56,760,623.24</b>	<b>108,454,509.90</b>	<b>0.00</b>	<b>108,453,509.90</b>	<b>83,512,210.89</b>	<b>24,941,299.01</b>	<b>77.00</b>
21	PERSONNEL COST	3,979,623.24	5,173,509.90	0.00	5,172,509.90	3,679,623.68	1,492,886.22	71.14
2101	SALARY	3,979,623.24	5,173,509.90	0.00	5,172,509.90	3,679,623.68	1,492,886.22	71.14
210101	SALARIES AND WAGES	3,979,623.24	5,173,509.90	0.00	5,172,509.90	3,679,623.68	1,492,886.22	71.14
21010101	SALARY	3,979,623.24	5,173,509.90	0.00	5,172,509.90	3,679,623.68	1,492,886.22	71.14
22	OTHER RECURRENT COSTS	52,781,000.00	103,281,000.00	0.00	103,281,000.00	79,832,587.21	23,448,412.79	77.30
2202	OVERHEAD COST	52,781,000.00	103,281,000.00	0.00	103,281,000.00	79,832,587.21	23,448,412.79	77.30
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	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	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,400,000.00	1,500,000.00	0.00	1,500,000.00	1,400,000.00	100,000.00	93.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,400,000.00	1,500,000.00	0.00	1,500,000.00	1,400,000.00	100,000.00	93.33
220206	OTHER SERVICES - GENERAL	30,381,000.00	70,381,000.00	0.00	70,381,000.00	50,000,000.00	20,381,000.00	71.04
22020601	SECURITY SERVICES	30,381,000.00	70,381,000.00	0.00	70,381,000.00	50,000,000.00	20,381,000.00	71.04
220210	MISCELLANEOUS EXPENSES GENERAL	20,000,000.00	30,000,000.00	0.00	30,000,000.00	27,432,587.21	2,567,412.79	91.44
22021003	PUBLIC & ADVERTISEMENTS	15,000,000.00	25,000,000.00	0.00	25,000,000.00	22,432,587.21	2,567,412.79	89.73
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00

# NOTE 21



NOTE 21								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
011102800100	NATIONAL COUNCIL FOR WOMEN SOCIETY (NCWS)							
	<b>2 EXPENDITURES</b>	0.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
	<b>22 OTHER RECURRENT COSTS</b>	0.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
	<b>2202 OVERHEAD COST</b>	0.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
	220201 TRAVELLING & TRANSPORT- GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	22020102 LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	220202 UTILITIES - GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	22020205 WATER RATES	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	220203 MATERIALS & SUPPLIES - GENERAL	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
	22020301 OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
	220204 MAINTENANCE SERVICES - GENERAL	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
	22020401 MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	22020402 MAINTENANCE OF OFFICE FURNITURE	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
	220210 MISCELLANEOUS EXPENSES GENERAL	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
	22021002 HONORARIUM & SITTING ALLOWANCE	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
	22021007 WELFARE PACKAGES	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00

# NOTE 22



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 22								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		YEAR ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 23		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFOR
		N	N	N	N	N	N	%
011103500100	KEBBI STATE CONTRIBUTORY PENSION BOARD							
2	EXPENDITURES	5,500,000.00	9,500,000.00	0.00	9,500,000.00	5,500,000.00	4,000,000.00	57.89
22	OTHER RECURRENT COSTS	5,500,000.00	9,500,000.00	0.00	9,500,000.00	5,500,000.00	4,000,000.00	57.89
2202	OVERHEAD COST	5,500,000.00	9,400,000.00	0.00	9,400,000.00	5,500,000.00	3,900,000.00	58.51
220201	TRAVELLING & TRANSPORT- GENERAL	900,000.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	900,000.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
220202	UTILITIES - GENERAL	1,300,000.00	2,000,000.00	0.00	2,000,000.00	1,300,000.00	700,000.00	65.00
22020201	ELECTRICITY CHARGES	750,000.00	1,000,000.00	0.00	1,000,000.00	750,000.00	250,000.00	75.00
22020202	TELEPHONE CHARGES	550,000.00	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	665,000.00	1,000,000.00	0.00	1,000,000.00	665,000.00	335,000.00	66.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	665,000.00	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	2,205,000.00	3,600,000.00	0.00	3,600,000.00	2,205,000.00	1,395,000.00	61.25
22020601	SECURITY SERVICES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020602	OFFICE RENT	2,105,000.00	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	60,000.00	90,000.00	0.00	90,000.00	60,000.00	30,000.00	66.67
22020701	FINANCIAL CONSULTING	60,000.00	90,000.00	0.00	90,000.00	60,000.00	30,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL	360,000.00	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	WIFI TARIFF PACKAGES	360,000.00	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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 24								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMANCE IN
		N	N	N	N	N	N	%
01111300100	DIRECTORATE OF PROTOCOL							
<b>2</b>	<b>EXPENDITURES</b>	<b>177,988,914.40</b>	<b>494,062,588.20</b>	<b>0.00</b>	<b>494,062,588.20</b>	<b>177,988,914.40</b>	<b>316,073,673.80</b>	<b>36.03</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>24,278,914.40</b>	<b>31,562,588.20</b>	<b>0.00</b>	<b>31,562,588.20</b>	<b>24,278,914.40</b>	<b>0.00</b>	<b>76.92</b>
<b>2101</b>	<b>SALARY</b>	<b>24,278,914.40</b>	<b>31,562,588.20</b>	<b>0.00</b>	<b>31,562,588.20</b>	<b>24,278,914.40</b>	<b>0.00</b>	<b>76.92</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>24,278,914.40</b>	<b>31,562,588.20</b>	<b>0.00</b>	<b>31,562,588.20</b>	<b>24,278,914.40</b>	<b>0.00</b>	<b>76.92</b>
21010101	SALARY	24,278,914.40	31,562,588.20	0.00	31,562,588.20	24,278,914.40	0.00	76.92
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>153,710,000.00</b>	<b>462,500,000.00</b>	<b>0.00</b>	<b>462,500,000.00</b>	<b>153,710,000.00</b>	<b>308,790,000.00</b>	<b>33.23</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>153,710,000.00</b>	<b>462,500,000.00</b>	<b>0.00</b>	<b>462,500,000.00</b>	<b>153,710,000.00</b>	<b>308,790,000.00</b>	<b>33.23</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>6,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>6,000,000.00</b>	<b>4,000,000.00</b>	<b>60.00</b>
22020101	LOCAL TRAVEL & TRANSPORT- OTHERS	6,000,000.00	10,000,000.00	0.00	10,000,000.00	6,000,000.00	4,000,000.00	60.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>110,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>110,000.00</b>	<b>1,890,000.00</b>	<b>5.50</b>
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
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>7,600,000.00</b>	<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>7,600,000.00</b>	<b>27,400,000.00</b>	<b>21.71</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,500,000.00	5,000,000.00	0.00	5,000,000.00	3,500,000.00	1,500,000.00	70.00
22020311	GOOD STUFF/ CATERING MATERIALS SUPPLIES	4,100,000.00	30,000,000.00	0.00	30,000,000.00	4,100,000.00	0.00	13.67
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>39,500,000.00</b>	<b>95,000,000.00</b>	<b>0.00</b>	<b>95,000,000.00</b>	<b>39,500,000.00</b>	<b>55,500,000.00</b>	<b>41.58</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,500,000.00	5,000,000.00	0.00	5,000,000.00	1,500,000.00	3,500,000.00	30.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	20,000,000.00	0.00	20,000,000.00	8,000,000.00	12,000,000.00	40.00
22020403	OTHER MAINTENANCE SERVICES	30,000,000.00	70,000,000.00	0.00	70,000,000.00	30,000,000.00	40,000,000.00	42.86
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020501	LOCAL TRAINING	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>100,000,000.00</b>	<b>320,000,000.00</b>	<b>0.00</b>	<b>320,000,000.00</b>	<b>100,000,000.00</b>	<b>220,000,000.00</b>	<b>31.25</b>
22021001	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	150,000,000.00	0.00	150,000,000.00	50,000,000.00	100,000,000.00	33.33
22021002	WELFARE PACKAGES	50,000,000.00	170,000,000.00	0.00	170,000,000.00	50,000,000.00	120,000,000.00	29.41

# NOTE 25



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 25 CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023 N	ORIGINAL	AMENDED	CURRENT YEAR		BUDGET PERFORMANCE IN %
			BUDGET N	BUDGET N	FINAL BUDGET N	ACTUAL N	
011200300100	STATE HOUSE OF ASSEMBLY						
2	EXPENDITURES	2,094,941,800.00	4,689,560,074.58	0.00	6,189,560,074.58	6,189,560,074.58	0.00 100.00
21	PERSONNEL COST	312,728,985.00	587,591,337.58	0.00	587,591,337.58	587,591,337.58	0.00 100.00
2101	SALARY	312,728,985.00	587,591,337.58	0.00	587,591,337.58	587,591,337.58	0.00 100.00
210101	SALARIES AND WAGES	312,728,985.00	587,591,337.58	0.00	587,591,337.58	587,591,337.58	0.00 100.00
21010101	SALARY	113,690,000.00	367,879,428.10	0.00	367,879,428.10	367,879,428.10	0.00 100.00
21010102	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	199,038,985.00	219,711,909.48	0.00	219,711,909.48	219,711,909.48	0.00 100.00
22	OTHER RECURRENT COSTS	1,782,212,815.00	4,101,968,737.00	0.00	5,601,968,737.00	5,601,968,737.00	0.00 100.00
2202	OVERHEAD COST	1,761,430,515.00	4,017,418,738.00	0.00	5,517,418,738.00	5,517,418,738.00	0.00 100.00
220201	TRAVELLING & TRANSPORT- GENERAL	1,160,688,637.00	1,805,918,738.00	600,000,000.00	2,405,918,738.00	2,405,918,738.00	0.00 100.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	0.00	0.00 0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,160,688,637.00	1,805,918,738.00	600,000,000.00	2,405,918,738.00	2,405,918,738.00	0.00 100.00
220202	UTILITIES - GENERAL	1,200,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00 100.00
22020201	ELECTRICITY CHARGES	1,200,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00 100.00
22020202	INTERNET ACCESS CHARGES	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00 100.00
220203	MATERIALS & SUPPLIES - GENERAL	12,085,000.00	71,000,000.00	0.00	71,000,000.00	71,000,000.00	0.00 100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	820,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00 100.00
22020302	BOOKS	0.00	0.00	0.00	0.00	0.00	0.00 0.00
22020303	NEWS PAPERS	335,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00 100.00
22020306	PRINTING OF SECURITY DOCUMENT	0.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00 100.00
22020309	UNIFORM & OTHER CLOTHING	10,930,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00 100.00
220204	MAINTENANCE SERVICES - GENERAL	27,782,300.00	75,000,000.00	100,000,000.00	175,000,000.00	175,000,000.00	0.00 100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	782,300.00	50,000,000.00	100,000,000.00	150,000,000.00	150,000,000.00	0.00 100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00 100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00 100.00
220205	TRAINING - GENERAL	6,000,000.00	350,000,000.00	0.00	350,000,000.00	350,000,000.00	0.00 100.00
22020501	LOCAL TRAINING	6,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00 100.00
22020502	INTERNATIONAL TRAINING	0.00	300,000,000.00	0.00	300,000,000.00	300,000,000.00	0.00 100.00
220206	OTHER SERVICES - GENERAL	1,200,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00 100.00
22020601	SECURITY SERVICES	0.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00 100.00
22020602	CLEANING & PUMBIATION SERVICES	1,200,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00 100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00 100.00
22020701	LEGAL SERVICES	7,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00 100.00
220210	MISCELLANEOUS EXPENSES GENERAL	546,674,579.00	1,673,000,000.00	800,000,000.00	2,473,000,000.00	2,473,000,000.00	0.00 100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00 100.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00 100.00
22021004	MEDICAL EXPENSES - LOCAL	25,000,000.00	62,000,000.00	0.00	62,000,000.00	62,000,000.00	0.00 100.00
22021005	WELFARE PACKAGES	78,650,000.00	100,000,000.00	300,000,000.00	400,000,000.00	400,000,000.00	0.00 100.00
22021024	COMMITTEE & COMMISSION EXPENSES	442,024,579.00	1,500,000,000.00	500,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00 100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,782,300.00	84,549,999.00	0.00	84,549,999.00	84,549,999.00	0.00 100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,782,300.00	84,549,999.00	0.00	84,549,999.00	84,549,999.00	0.00 100.00
22040105	GRANT TO COMMUNITIES/NGOS	20,782,300.00	84,549,999.00	0.00	84,549,999.00	84,549,999.00	0.00 100.00

# NOTE 26



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 26		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		YEAR ACTUAL		PERFORMANCE
		2023						IN
		₦	₦	₦	₦	₦	₦	%
011200400100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							
2	EXPENDITURES	9,518,085.53	83,693,513.10	0.00	83,693,513.10	9,518,085.53	74,175,427.57	11.37
21	PERSONNEL COST	1,918,085.53	29,493,513.10	0.00	29,493,513.10	1,918,085.53	27,575,427.57	6.50
2101	SALARY	1,918,085.53	29,493,513.10	0.00	29,493,513.10	1,918,085.53	27,575,427.57	6.50
210101	SALARIES AND WAGES	1,918,085.53	29,493,513.10	0.00	29,493,513.10	1,918,085.53	27,575,427.57	6.50
21010101	SALARY	1,918,085.53	2,493,513.10	0.00	2,493,513.10	1,918,085.53	575,427.57	76.92
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	7,600,000.00	54,200,000.00	0.00	54,200,000.00	7,600,000.00	46,600,000.00	14.02
2202	OVERHEAD COST	7,400,000.00	38,700,000.00	0.00	38,700,000.00	7,400,000.00	31,300,000.00	19.12
220201	TRAVELLING & TRANSPORT- GENERAL	5,890,000.00	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	5,890,000.00	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	740,000.00	5,600,000.00	0.00	5,600,000.00	740,000.00	4,860,000.00	13.21
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	740,000.00	3,000,000.00	0.00	3,000,000.00	740,000.00	2,260,000.00	24.67
22020302	BOOKS	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020303	NEWS PAPERS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORM & OTHER CLOTHING	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	770,000.00	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	250,000.00	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	520,000.00	2,000,000.00	0.00	2,000,000.00	520,000.00	1,480,000.00	26.00
220205	TRAINING - GENERAL	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,000,000.00	0.00	4,000,000.00	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	0.00	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	200,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	200,000.00	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 ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	%
012300100100	MINISTRY OF INFORMATION & CULTURE						
2	EXPENDITURES	118,001,603.06	181,773,751.20	25,000,000.00	206,773,751.20	160,104,171.76	77.43
21	PERSONNEL COST	94,011,603.06	123,973,751.20	0.00	123,973,751.20	107,418,171.76	86.65
2101	SALARY	94,011,603.06	123,973,751.20	0.00	123,973,751.20	107,418,171.76	86.65
210101	SALARIES AND WAGES	94,011,603.06	123,973,751.20	0.00	123,973,751.20	107,418,171.76	86.65
21010101	SALARY	94,011,603.06	123,973,751.20	0.00	123,973,751.20	107,418,171.76	86.65
22	OTHER RECURRENT COSTS	23,990,000.00	57,800,000.00	25,000,000.00	82,800,000.00	52,686,000.00	63.63
2202	OVERHEAD COST	23,990,000.00	57,800,000.00	25,000,000.00	82,800,000.00	52,686,000.00	63.63
220201	TRAVELLING & TRANSPORT- GENERAL	5,040,000.00	10,000,000.00	3,000,000.00	13,000,000.00	12,717,000.00	97.82
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,040,000.00	10,000,000.00	3,000,000.00	13,000,000.00	12,717,000.00	97.82
220202	UTILITIES - GENERAL	130,000.00	300,000.00	0.00	300,000.00	140,000.00	46.67
22020201	ELECTRICITY CHARGES	130,000.00	300,000.00	0.00	300,000.00	140,000.00	46.67
220203	MATERIALS & SUPPLIES - GENERAL	2,800,000.00	3,000,000.00	6,000,000.00	9,000,000.00	2,875,300.00	31.95
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,800,000.00	3,000,000.00	6,000,000.00	9,000,000.00	2,875,300.00	31.95
220204	MAINTENANCE SERVICES - GENERAL	4,040,000.00	4,500,000.00	8,000,000.00	12,500,000.00	8,841,000.00	70.73
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,540,000.00	4,000,000.00	8,000,000.00	12,000,000.00	8,841,000.00	73.68
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,980,000.00	36,000,000.00	8,000,000.00	44,000,000.00	28,112,700.00	63.89
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	3,000,000.00	0.00	3,000,000.00	1,546,700.00	51.56
22021003	PUBLICITY & ADVERTISEMENT	6,820,000.00	17,000,000.00	3,000,000.00	20,000,000.00	19,230,000.00	96.15
22021007	WELFARE PACKAGES	5,160,000.00	7,000,000.00	5,000,000.00	12,000,000.00	5,951,000.00	49.59
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	9,000,000.00	0.00	9,000,000.00	1,385,000.00	15.39

# NOTE 28



NOTE 28								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
012300200100	HISTORY BUREAU							
2	EXPENDITURES	3,600,000.00	3,600,000.00	0.00	4,600,000.00	4,600,000.00	0.00	100.00
22	OTHER RECURRENT COSTS	3,600,000.00	3,600,000.00	0.00	4,600,000.00	4,600,000.00	0.00	100.00
2202	OVERHEAD COST	3,600,000.00	3,600,000.00	0.00	4,600,000.00	4,600,000.00	0.00	100.00
220201	TRAVELLING & TRANSPORT- GENERAL	300,000.00	300,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	0.00	350,000.00	35,000.00	0.00	10.00
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,300,000.00	1,300,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020302	BOOKS	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	600,000.00	600,000.00	0.00	800,000.00	800,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	300,000.00	0.00	500,000.00	500,000.00	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
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	850,000.00	850,000.00	0.00	1,250,000.00	1,250,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENT	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES	350,000.00	350,000.00	0.00	550,000.00	550,000.00	0.00	100.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	100,000.00	100,000.00	0.00	200,000.00	200,000.00	0.00	100.00

# NOTE 29



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 29		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		YEAR ACTUAL		PERFORMANCE
		2023						IN
		₦	₦	₦	₦	₦	₦	%
012300300100	KEBBI STATE TELEVISION (KBTV)							
<b>2</b>	<b>EXPENDITURES</b>	<b>126,384,024.06</b>	<b>165,548,444.60</b>	<b>0.00</b>	<b>165,548,444.60</b>	<b>142,611,670.86</b>	<b>22,936,773.74</b>	<b>86.14</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>108,796,524.06</b>	<b>143,338,444.60</b>	<b>0.00</b>	<b>143,338,444.60</b>	<b>128,041,670.86</b>	<b>15,296,773.74</b>	<b>89.33</b>
2101	SALARY	108,796,524.06	143,338,444.60	0.00	143,338,444.60	128,041,670.86	15,296,773.74	89.33
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>108,796,524.06</b>	<b>143,338,444.60</b>	<b>0.00</b>	<b>143,338,444.60</b>	<b>128,041,670.86</b>	<b>15,296,773.74</b>	<b>89.33</b>
21010101	SALARY	108,796,524.06	143,338,444.60	0.00	143,338,444.60	128,041,670.86	15,296,773.74	89.33
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>17,587,500.00</b>	<b>22,210,000.00</b>	<b>0.00</b>	<b>22,210,000.00</b>	<b>14,570,000.00</b>	<b>7,640,000.00</b>	<b>65.60</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>17,487,500.00</b>	<b>22,110,000.00</b>	<b>0.00</b>	<b>22,110,000.00</b>	<b>14,520,000.00</b>	<b>7,590,000.00</b>	<b>65.67</b>
220201	TRAVELLING & TRANSPORT- GENERAL	1,129,000.00	1,500,000.00	0.00	1,500,000.00	602,000.00	898,000.00	40.13
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	1,129,000.00	1,500,000.00	0.00	1,500,000.00	602,000.00	898,000.00	40.13
220202	UTILITIES - GENERAL	921,500.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
22020201	TELEPHONE CHARGES	921,500.00	1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
220203	MATERIALS & SUPPLIES - GENERAL	3,270,000.00	3,900,000.00	0.00	3,900,000.00	1,980,000.00	1,920,000.00	50.77
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,170,000.00	3,500,000.00	0.00	3,500,000.00	1,830,000.00	1,670,000.00	52.29
22020302	DRUGS/LABOURATORY/MEDICAL SUPPLIES	50,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
22020303	UNIFORMS AND OTHER CLOTHING	50,000.00	200,000.00	0.00	200,000.00	100,000.00	100,000.00	50.00
220204	MAINTENANCE SERVICES - GENERAL	9,670,000.00	12,150,000.00	0.00	12,150,000.00	9,171,000.00	2,979,000.00	75.48
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	850,000.00	10,600,000.00	0.00	10,600,000.00	8,530,000.00	2,070,000.00	80.47
22020402	MAINTENANCE OF OFFICE FURNITURE	870,000.00	1,400,000.00	0.00	1,400,000.00	541,000.00	859,000.00	38.64
22020403	MAINTENANCE OF COMMUNICATION EQUIPMENT	150,000.00	150,000.00	0.00	150,000.00	100,000.00	0.00	66.67
220205	TRAINING - GENERAL	200,000.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
22020501	LOCAL TRAINING	200,000.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
220206	OTHER SERVICES - GENERAL	150,000.00	300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
22020601	CLEANING & FUMIGATION SERVICES	150,000.00	300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
22020701	MEDICAL CONSULTING	150,000.00	500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020801	PLANT/GENERATOR FUEL COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,997,000.00	2,260,000.00	0.00	2,260,000.00	1,867,000.00	393,000.00	82.61
22021001	PUBLICITY & ADVERTISEMENT	1,691,000.00	1,800,000.00	0.00	1,800,000.00	1,717,000.00	83,000.00	95.39
22021002	WELFARE PACKAGES	150,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
22021003	CARNIVAL AND FESTIVAL EXPENSES	156,000.00	260,000.00	0.00	260,000.00	100,000.00	160,000.00	38.46
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	100,000.00	100,000.00	0.00	100,000.00	50,000.00	50,000.00	50.00

# NOTE 30



NOTE 30								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
012300400100	KEBBI BROADCASTING CORPORATION (KBC)							
<b>2</b>	<b>EXPENDITURES</b>	<b>129,342,370.36</b>	<b>157,963,631.00</b>	<b>0.00</b>	<b>157,963,631.00</b>	<b>131,743,552.09</b>	<b>26,220,078.91</b>	<b>83.40</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>120,225,870.36</b>	<b>149,663,631.00</b>	<b>0.00</b>	<b>149,663,631.00</b>	<b>126,006,552.09</b>	<b>0.00</b>	<b>84.19</b>
<b>2101</b>	<b>SALARY</b>	<b>120,225,870.36</b>	<b>149,663,631.00</b>	<b>0.00</b>	<b>149,663,631.00</b>	<b>126,006,552.09</b>	<b>0.00</b>	<b>84.19</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>120,225,870.36</b>	<b>149,663,631.00</b>	<b>0.00</b>	<b>149,663,631.00</b>	<b>126,006,552.09</b>	<b>0.00</b>	<b>84.19</b>
21010101	SALARY	120,225,870.36	149,663,631.00	0.00	149,663,631.00	126,006,552.09	23,657,078.91	84.19
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>9,116,500.00</b>	<b>8,300,000.00</b>	<b>0.00</b>	<b>8,300,000.00</b>	<b>5,737,000.00</b>	<b>2,563,000.00</b>	<b>69.12</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,071,500.00</b>	<b>8,250,000.00</b>	<b>0.00</b>	<b>8,250,000.00</b>	<b>5,692,000.00</b>	<b>2,558,000.00</b>	<b>68.99</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>599,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>495,000.00</b>	<b>5,000.00</b>	<b>99.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	599,000.00	500,000.00	0.00	500,000.00	495,000.00	5,000.00	99.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>703,500.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>486,000.00</b>	<b>114,000.00</b>	<b>81.00</b>
22020201	ELECTRICITY CHARGES	703,500.00	600,000.00	0.00	600,000.00	486,000.00	114,000.00	81.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>829,000.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>695,500.00</b>	<b>4,500.00</b>	<b>99.36</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	829,000.00	700,000.00	0.00	700,000.00	695,500.00	4,500.00	99.36
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,768,000.00</b>	<b>4,450,000.00</b>	<b>0.00</b>	<b>4,450,000.00</b>	<b>2,640,500.00</b>	<b>1,809,500.00</b>	<b>59.34</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,241,500.00	4,000,000.00	0.00	4,000,000.00	2,227,000.00	1,773,000.00	55.68
22020402	MAINTENANCE OF OFFICE FURNITURE	526,500.00	450,000.00	0.00	450,000.00	413,500.00	36,500.00	91.89
<b>220205</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020803	PLANT/GENERATOR FUEL COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,172,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,375,000.00</b>	<b>625,000.00</b>	<b>68.75</b>
22021002	HONORARIUM & SITTING ALLOWANCE	229,500.00	200,000.00	0.00	200,000.00	195,000.00	5,000.00	97.50
22021007	WELFARE PACKAGES	1,942,500.00	1,800,000.00	0.00	1,800,000.00	1,180,000.00	620,000.00	65.56
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>45,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>45,000.00</b>	<b>5,000.00</b>	<b>90.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>45,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>45,000.00</b>	<b>5,000.00</b>	<b>90.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	45,000.00	50,000.00	0.00	50,000.00	45,000.00	5,000.00	90.00

# NOTE 31



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 31								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
012400100100	MINISTRY OF HOME AFFAIRS AND INTERNAL SECURITY							
2	EXPENDITURES	0.00	160,000,000.00	0.00	160,000,000.00	45,000,000.00	115,000,000.00	28.13
22	OTHER RECURRENT COSTS	0.00	160,000,000.00	0.00	160,000,000.00	45,000,000.00	115,000,000.00	28.13
2202	OVERHEAD COST	0.00	148,000,000.00	0.00	148,000,000.00	42,120,000.00	105,880,000.00	28.46
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	7,000,000.00	0.00	7,000,000.00	4,500,000.00	2,500,000.00	64.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	7,000,000.00	0.00	7,000,000.00	4,500,000.00	2,500,000.00	64.29
220202	UTILITIES - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	100,000.00	900,000.00	10.00
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	0.00	1,000,000.00	100,000.00	900,000.00	10.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	680,000.00	1,320,000.00	34.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	2,000,000.00	0.00	2,000,000.00	680,000.00	1,320,000.00	34.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	8,000,000.00	0.00	8,000,000.00	6,930,000.00	1,070,000.00	86.63
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	6,000,000.00	0.00	6,000,000.00	5,650,000.00	350,000.00	94.17
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	2,000,000.00	1,280,000.00	720,000.00	64.00
220206	OTHER SERVICES - GENERAL	0.00	50,000,000.00	0.00	50,000,000.00	3,770,000.00	46,230,000.00	7.54
22020601	SECURITY SERVICES	0.00	50,000,000.00	0.00	50,000,000.00	3,770,000.00	46,230,000.00	7.54
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	80,000,000.00	0.00	80,000,000.00	26,140,000.00	53,860,000.00	32.68
22021001	REFRESHMENT & MEALS	0.00	10,000,000.00	0.00	10,000,000.00	5,150,000.00	4,850,000.00	51.50
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	0.00	10,000,000.00	4,730,000.00	5,270,000.00	47.30
22021007	WELFARE PACKAGES	0.00	10,000,000.00	0.00	10,000,000.00	6,260,000.00	3,740,000.00	62.60
22021021	SPECIAL DAYS/ CELEBRATIONS	0.00	50,000,000.00	0.00	50,000,000.00	10,000,000.00	40,000,000.00	20.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	12,000,000.00	0.00	12,000,000.00	2,880,000.00	9,120,000.00	24.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	12,000,000.00	0.00	12,000,000.00	2,880,000.00	9,120,000.00	24.00
22040109	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	12,000,000.00	0.00	12,000,000.00	2,880,000.00	9,120,000.00	24.00

# NOTE 32



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 32								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET
			BUDGET	BUDGET		ACTUAL	VARIANCE	PERFORMANCE IN
		N	N	N	N	N	N	%
011100100100	GENERAL ADMINISTRATIVE (GOVERNMENT HOUSE)							
2	EXPENDITURES	403,511,846.96	365,803,259.40	0.00	703,803,259.40	449,944,620.51	253,858,638.89	63.93
21	PERSONNEL COST	207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89	95.47
2101	SALARY	207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89	95.47
210101	SALARIES AND WAGES	207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89	95.47
21010101	SALARY	207,344,501.96	259,703,259.40	0.00	259,703,259.40	247,933,000.51	11,770,258.89	95.47
22	OTHER RECURRENT COSTS	196,167,345.00	106,100,000.00	0.00	444,100,000.00	202,011,620.00	242,088,380.00	45.49
2202	OVERHEAD COST	195,767,345.00	105,700,000.00	0.00	443,700,000.00	202,011,620.00	241,688,380.00	45.53
220201	TRAVELLING & TRANSPORT- GENERAL	3,000,000.00	3,000,000.00	0.00	23,000,000.00	19,340,000.00	0.00	84.09
22020102	LOCAL TRAVEL & TRANSPORT; OTHERS	3,000,000.00	3,000,000.00	0.00	23,000,000.00	19,340,000.00	0.00	84.09
220202	UTILITIES - GENERAL	110,000.00	10,000,000.00	0.00	10,000,000.00	110,000.00	9,890,000.00	1.10
22020201	ELECTRICITY CHARGES	110,000.00	10,000,000.00	0.00	10,000,000.00	110,000.00	9,890,000.00	1.10
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	3,000,000.00	0.00	13,000,000.00	2,781,500.00	0.00	21.40
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,000,000.00	3,000,000.00	0.00	13,000,000.00	2,781,500.00	0.00	21.40
220204	MAINTENANCE SERVICES - GENERAL	2,400,000.00	25,500,000.00	0.00	63,500,000.00	21,448,500.00	42,051,500.00	33.78
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	880,000.00	20,000,000.00	0.00	30,000,000.00	19,097,500.00	10,902,500.00	63.66
22020402	MAINTENANCE OF OFFICE FURNITURE	880,000.00	2,000,000.00	0.00	10,000,000.00	1,966,000.00	8,034,000.00	19.66
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	3,500,000.00	0.00	23,500,000.00	385,000.00	23,115,000.00	1.64
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	640,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	189,257,345.00	58,200,000.00	0.00	258,200,000.00	112,811,620.00	145,388,380.00	43.69
22020501	LOCAL TRAINING	189,257,345.00	58,200,000.00	0.00	258,200,000.00	112,811,620.00	145,388,380.00	43.69
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	6,000,000.00	0.00	76,000,000.00	45,520,000.00	30,480,000.00	59.89
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	0.00	65,000,000.00	44,691,000.00	20,309,000.00	68.76
22021007	WELFARE PACKAGES	0.00	1,000,000.00	0.00	11,000,000.00	829,000.00	10,171,000.00	7.54
2204	GRANTS AND CONTRIBUTIONS GENERAL	400,000.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22040101	GRANTS TO COMMUNITIES/NGOs	400,000.00	400,000.00	0.00	400,000.00	0.00	400,000.00	0.00

# NOTE 33



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 33								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL	VARIANCE	PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
014000100100	OFFICE OF THE AUDITOR GENERAL							
2	EXPENDITURES	70,730,190.27	121,867,927.60	0.00	121,867,927.60	85,312,102.19	36,555,825.41	70.00
21	PERSONNEL COST	45,890,190.27	63,817,927.60	0.00	63,817,927.60	53,392,102.19	10,425,825.41	83.66
2101	SALARY	45,890,190.27	63,817,927.60	0.00	63,817,927.60	53,392,102.19	10,425,825.41	83.66
210101	SALARIES AND WAGES	45,890,190.27	63,817,927.60	0.00	63,817,927.60	53,392,102.19	10,425,825.41	83.66
21010101	SALARY	41,047,872.12	56,661,126.60	0.00	56,661,126.60	48,120,033.51	8,541,093.09	84.93
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,842,318.15	7,156,801.00	0.00	7,156,801.00	5,272,068.68	1,884,732.32	73.67
22	OTHER RECURRENT COSTS	24,840,000.00	58,050,000.00	0.00	58,050,000.00	31,920,000.00	26,130,000.00	54.99
2202	OVERHEAD COST	24,840,000.00	57,950,000.00	0.00	57,950,000.00	31,920,000.00	26,030,000.00	55.08
220201	TRAVELLING & TRANSPORT- GENERAL	1,480,000.00	3,500,000.00	0.00	3,500,000.00	3,490,000.00	10,000.00	99.71
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,480,000.00	3,500,000.00	0.00	3,500,000.00	3,490,000.00	10,000.00	99.71
220202	UTILITIES - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	500,000.00	2,500,000.00	16.67
22020201	ELECTRICITY CHARGES	500,000.00	3,000,000.00	0.00	3,000,000.00	500,000.00	2,500,000.00	16.67
220203	MATERIALS & SUPPLIES - GENERAL	14,690,000.00	17,000,000.00	0.00	17,000,000.00	11,990,000.00	5,010,000.00	70.53
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	490,000.00	2,000,000.00	0.00	2,000,000.00	1,990,000.00	10,000.00	99.50
22020306	PRINTING OF SECURITY DOCUMENTS	9,200,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	-	100.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,870,000.00	15,000,000.00	0.00	15,000,000.00	9,460,000.00	5,540,000.00	63.07
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,470,000.00	7,000,000.00	0.00	7,000,000.00	4,480,000.00	2,520,000.00	64.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	8,000,000.00	0.00	8,000,000.00	4,980,000.00	3,020,000.00	62.25
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	5,990,000.00	10,500,000.00	0.00	10,500,000.00	7,960,000.00	2,540,000.00	75.81
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	6,800,000.00	8,750,000.00	0.00	8,750,000.00	6,480,000.00	2,270,000.00	74.06
22021002	HONORARIUM & SITTING ALLOWANCE	1,800,000.00	3,100,000.00	0.00	3,100,000.00	2,490,000.00	610,000.00	80.32
22021003	PUBLICITY & ADVERTISEMENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	3,990,000.00	1,010,000.00	79.80
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 COMMUNITIES/NGOs	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

# NOTE 34



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 34								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT							
<b>2</b>	<b>EXPENDITURES</b>	<b>50,252,834.20</b>	<b>110,005,242.00</b>	<b>18,100,000.00</b>	<b>128,105,242.00</b>	<b>107,421,618.33</b>	<b>20,683,623.67</b>	<b>83.85</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>38,602,834.20</b>	<b>60,943,218.00</b>	<b>0.00</b>	<b>60,943,218.00</b>	<b>47,421,618.33</b>	<b>13,521,599.67</b>	<b>77.81</b>
<b>2101</b>	<b>SALARY</b>	<b>38,602,834.20</b>	<b>60,943,218.00</b>	<b>0.00</b>	<b>60,943,218.00</b>	<b>47,421,618.33</b>	<b>13,521,599.67</b>	<b>77.81</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>38,602,834.20</b>	<b>60,943,218.00</b>	<b>0.00</b>	<b>60,943,218.00</b>	<b>47,421,618.33</b>	<b>13,521,599.67</b>	<b>77.81</b>
21010101	SALARY	34,131,519.36	50,005,242.00	0.00	50,005,242.00	47,007,377.59	8,007,864.41	84.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,471,314.84	10,937,976.00	0.00	10,937,976.00	5,414,240.74	5,518,735.25	49.55
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>11,650,000.00</b>	<b>49,062,024.00</b>	<b>18,100,000.00</b>	<b>67,162,024.00</b>	<b>60,000,000.00</b>	<b>7,162,024.00</b>	<b>89.34</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>11,650,000.00</b>	<b>47,562,024.00</b>	<b>16,600,000.00</b>	<b>64,162,024.00</b>	<b>58,315,000.00</b>	<b>5,847,024.00</b>	<b>90.89</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>420,000.00</b>	<b>2,000,000.00</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>	<b>2,494,000.00</b>	<b>4,506,000.00</b>	<b>35.63</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	420,000.00	2,000,000.00	5,000,000.00	7,000,000.00	2,494,000.00	4,506,000.00	35.53
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>110,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>899,000.00</b>	<b>101,000.00</b>	<b>89.90</b>
22020201	ELECTRICITY CHARGES	110,000.00	1,000,000.00	0.00	1,000,000.00	899,000.00	101,000.00	89.90
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,280,000.00</b>	<b>6,500,000.00</b>	<b>2,500,000.00</b>	<b>9,000,000.00</b>	<b>8,994,200.00</b>	<b>5,800.00</b>	<b>99.94</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	140,000.00	500,000.00	2,500,000.00	3,000,000.00	2,994,200.00	5,800.00	99.81
22020308	PRINTING OF SECURITY DOCUMENTS	3,140,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,690,000.00</b>	<b>5,100,000.00</b>	<b>5,400,000.00</b>	<b>10,500,000.00</b>	<b>9,806,000.00</b>	<b>694,000.00</b>	<b>93.39</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,270,000.00	3,000,000.00	3,000,000.00	6,000,000.00	5,706,000.00	294,000.00	95.10
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	1,000,000.00	1,000,000.00	2,000,000.00	1,900,000.00	100,000.00	95.00
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS	140,000.00	1,100,000.00	1,400,000.00	2,500,000.00	2,200,000.00	300,000.00	88.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>5,000,000.00</b>	<b>20,300,000.00</b>	<b>0.00</b>	<b>20,300,000.00</b>	<b>20,262,500.00</b>	<b>37,500.00</b>	<b>99.82</b>
22020501	LOCAL TRAINING	5,000,000.00	20,300,000.00	0.00	20,300,000.00	20,262,500.00	37,500.00	99.82
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020701	FINANCIAL CONSULTING	0.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>150,000.00</b>	<b>5,662,024.00</b>	<b>3,700,000.00</b>	<b>9,362,024.00</b>	<b>8,859,300.00</b>	<b>502,724.00</b>	<b>94.63</b>
22021002	HONORARIUM & SLEEPING ALLOWANCE	150,000.00	1,300,000.00	1,700,000.00	3,000,000.00	2,910,000.00	90,000.00	97.00
22021007	WELFARE PACKAGES	0.00	0.00	-	-	0.00	0.00	0.00
22021033	OTHER MISC. EXPENDITURE	0.00	4,362,024.00	2,000,000.00	6,362,024.00	5,949,300.00	412,724.00	93.51
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>3,000,000.00</b>	<b>1,685,000.00</b>	<b>1,315,000.00</b>	<b>56.17</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>3,000,000.00</b>	<b>1,685,000.00</b>	<b>1,315,000.00</b>	<b>56.17</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	1,500,000.00	1,500,000.00	3,000,000.00	1,685,000.00	1,315,000.00	56.17

# NOTE 35



NOTE 35								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
014700100100	CIVIL SERVICE COMMISSION							
2	EXPENDITURES	8,837,891.75	160,633,525.00	0.00	160,633,525.00	27,708,450.00	132,925,075.00	17.25
21	PERSONNEL COST	2,837,891.75	40,633,525.00	0.00	40,633,525.00	7,298,450.00	33,335,075.00	17.96
2101	SALARY	2,837,891.75	40,633,525.00	0.00	40,633,525.00	7,298,450.00	33,335,075.00	17.96
210101	SALARIES AND WAGES	2,837,891.75	40,633,525.00	0.00	40,633,525.00	7,298,450.00	33,335,075.00	17.96
21010101	SALARY	2,837,891.75	7,298,450.00	0.00	7,298,450.00	7,298,450.00	0.00	100.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,935,074.74	33,335,075.00	0.00	33,335,075.00	26,935,074.72	6,400,000.28	80.80
22	OTHER RECURRENT COSTS	6,000,000.00	120,000,000.00	0.00	120,000,000.00	20,410,000.00	99,590,000.00	17.01
2202	OVERHEAD COST	6,000,000.00	120,000,000.00	0.00	120,000,000.00	20,410,000.00	99,590,000.00	17.01
220201	TRAVELLING & TRANSPORT- GENERAL	2,970,000.00	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,970,000.00	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
220202	UTILITIES - GENERAL	60,000.00	2,000,000.00	0.00	2,000,000.00	90,000.00	1,910,000.00	4.50
22020201	ELECTRICITY CHARGES	60,000.00	2,000,000.00	0.00	2,000,000.00	90,000.00	1,910,000.00	4.50
220203	MATERIALS & SUPPLIES - GENERAL	1,490,000.00	13,000,000.00	0.00	13,000,000.00	7,480,000.00	5,520,000.00	57.54
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	990,000.00	8,000,000.00	0.00	8,000,000.00	4,090,000.00	3,910,000.00	51.13
22020306	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	5,000,000.00	0.00	5,000,000.00	3,390,000.00	1,610,000.00	67.80
220204	MAINTENANCE SERVICES - GENERAL	980,000.00	25,000,000.00	0.00	25,000,000.00	4,950,000.00	20,050,000.00	19.80
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	20,000,000.00	0.00	20,000,000.00	1,370,000.00	18,630,000.00	6.85
22020402	MAINTENANCE OF OFFICE FURNITURE	980,000.00	5,000,000.00	0.00	5,000,000.00	3,580,000.00	1,420,000.00	71.60
220205	TRAINING - GENERAL	500,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
22020501	LOCAL TRAINING	500,000.00	7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	60,000,000.00	0.00	60,000,000.00	7,890,000.00	52,110,000.00	13.15
22021001	REFRESHMENT & MEALS	0.00	20,000,000.00	0.00	20,000,000.00	3,070,000.00	16,930,000.00	15.35
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	20,000,000.00	0.00	20,000,000.00	2,220,000.00	17,780,000.00	11.10
22021007	WELFARE PACKAGES	0.00	20,000,000.00	0.00	20,000,000.00	2,600,000.00	17,400,000.00	13.00

# NOTE 36



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 36		PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
CODE	MINISTRY/DEPARTMENT	₦	₦	₦	₦	₦	₦	%
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION							
<b>2</b>	<b>EXPENDITURES</b>	<b>39,452,772.59</b>	<b>56,688,207.00</b>	<b>0.00</b>	<b>56,688,207.00</b>	<b>32,491,961.19</b>	<b>24,196,245.81</b>	<b>57.32</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>32,850,772.59</b>	<b>32,688,207.00</b>	<b>0.00</b>	<b>32,888,207.00</b>	<b>26,492,461.19</b>	<b>6,395,745.81</b>	<b>80.55</b>
<b>2101</b>	<b>SALARY</b>	<b>32,850,772.59</b>	<b>32,688,207.00</b>	<b>0.00</b>	<b>32,888,207.00</b>	<b>26,492,461.19</b>	<b>6,395,745.81</b>	<b>80.55</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>32,850,772.59</b>	<b>32,688,207.00</b>	<b>200,000.00</b>	<b>32,888,207.00</b>	<b>26,492,461.19</b>	<b>6,395,745.81</b>	<b>80.55</b>
21010101	SALARY	3,656,716.92	4,753,132.00	200,000.00	4,953,132.00	4,870,333.98	0.00	98.53
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	29,194,055.67	27,935,075.00	0.00	27,935,075.00	21,622,107.21	6,312,967.79	77.40
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>6,602,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>23,800,000.00</b>	<b>5,999,500.00</b>	<b>17,800,500.00</b>	<b>25.21</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,537,000.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>21,800,000.00</b>	<b>5,936,500.00</b>	<b>15,863,500.00</b>	<b>27.23</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>890,000.00</b>	<b>6,000,000.00</b>	<b>200,000.00</b>	<b>5,800,000.00</b>	<b>938,000.00</b>	<b>4,862,000.00</b>	<b>16.17</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	890,000.00	6,000,000.00	200,000.00	5,800,000.00	938,000.00	4,862,000.00	16.17
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>195,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>180,000.00</b>	<b>320,000.00</b>	<b>36.00</b>
22020201	ELECTRICITY CHARGES	195,000.00	500,000.00	0.00	500,000.00	180,000.00	320,000.00	36.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>269,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>236,000.00</b>	<b>2,264,000.00</b>	<b>9.44</b>
22020301	OFFICE STATIONAR ES/COMPUTER CONSUMABLES	269,000.00	2,500,000.00	0.00	2,500,000.00	236,000.00	2,264,000.00	9.44
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,423,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>1,250,000.00</b>	<b>4,750,000.00</b>	<b>20.83</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,138,000.00	4,000,000.00	0.00	4,000,000.00	1,032,000.00	2,968,000.00	25.80
22020402	MAINTENANCE OF OFFICE FURNITURE	285,000.00	2,000,000.00	0.00	2,000,000.00	218,000.00	1,782,000.00	10.90
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,760,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>3,332,500.00</b>	<b>3,667,500.00</b>	<b>47.61</b>
22021001	REFRESHMENT & MEALS	304,000.00	2,000,000.00	0.00	2,000,000.00	333,500.00	1,666,500.00	16.68
22021002	HONORARIUM & SITTING ALLOWANCE	3,456,000.00	5,000,000.00	0.00	5,000,000.00	2,999,000.00	2,001,000.00	59.98
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>65,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>63,000.00</b>	<b>1,937,000.00</b>	<b>3.15</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>65,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>63,000.00</b>	<b>1,937,000.00</b>	<b>3.15</b>
22040101	GRANT TO COMMUNITIES/NGOs	65,000.00	2,000,000.00	0.00	2,000,000.00	63,000.00	1,937,000.00	3.15

# NOTE 37



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 37								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION							
2	EXPENDITURES	40,929,523.62	54,847,796.00	5,000,000.00	54,847,796.00	47,816,685.48	7,031,110.52	87.18
21	PERSONNEL COST	28,929,523.62	33,347,796.00	5,000,000.00	38,347,796.00	35,816,685.48	2,531,110.52	93.40
2101	SALARY	28,929,523.62	33,347,796.00	5,000,000.00	38,347,796.00	35,816,685.48	2,531,110.52	93.40
210101	SALARIES AND WAGES	28,929,523.62	33,347,796.00	5,000,000.00	38,347,796.00	35,816,685.48	2,531,110.52	93.40
210101C	SALARY	4,511,058.06	6,347,796.00	0.00	6,347,796.00	4,643,578.92	1,704,217.08	73.15
210101C	CONSOLIDATED REVENUE FUND CHARGES	24,418,465.56	27,000,000.00	5,000,000.00	32,000,000.00	31,173,106.56	826,893.44	97.42
22	OTHER RECURRENT COSTS	12,000,000.00	21,500,000.00	5,000,000.00	16,500,000.00	12,000,000.00	4,500,000.00	72.73
2202	OVERHEAD COST	12,000,000.00	21,500,000.00	5,000,000.00	16,500,000.00	12,000,000.00	4,500,000.00	72.73
220201	TRAVELLING & TRANSPORT- GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220201C	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,370,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220202C	ELECTRICITY CHARGES	1,370,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,270,000.00	3,000,000.00	0.00	3,000,000.00	1,880,000.00	1,120,000.00	62.67
220203C	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,020,000.00	2,000,000.00	0.00	2,000,000.00	880,000.00	1,120,000.00	44.00
220203C	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	2,970,000.00	8,500,000.00	3,000,000.00	5,500,000.00	3,820,000.00	1,680,000.00	69.45
220204C	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	970,000.00	1,500,000.00	0.00	1,500,000.00	1,130,000.00	370,000.00	75.33
220204C	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220204C	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	0.00	5,000,000.00	3,000,000.00	2,000,000.00	690,000.00	1,310,000.00	34.50
220205	TRAINING - GENERAL	1,230,000.00	3,000,000.00	2,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220205C	LOCAL TRAINING	1,230,000.00	3,000,000.00	2,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,160,000.00	3,500,000.00	0.00	3,500,000.00	2,800,000.00	700,000.00	80.00
220210C	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,340,000.00	660,000.00	67.00
220210C	HONORARIUM & SITTING ALLOWANCE	1,160,000.00	1,500,000.00	0.00	1,500,000.00	1,460,000.00	40,000.00	97.33

# NOTE 38



NOTE 38								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				YEAR ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
014900200100	LOCAL GOVT. STAFF PENSION BOARD							
2	EXPENDITURES	3,573,383.24	5,011,333.00	18,000,000.00	23,011,333.00	20,526,165.84	2,485,167.16	89.20
21	PERSONNEL COST	1,873,383.24	2,961,333.00	0.00	2,961,333.00	2,767,125.84	194,207.16	93.44
2101	SALARY	1,873,383.24	2,961,333.00	0.00	2,961,333.00	2,767,125.84	194,207.16	93.44
210101	SALARIES AND WAGES	1,873,383.24	2,961,333.00	0.00	2,961,333.00	2,767,125.84	194,207.16	93.44
21010101	SALARY	1,873,383.24	2,961,333.00	0.00	2,961,333.00	2,767,125.84	194,207.16	93.44
22	OTHER RECURRENT COSTS	1,700,000.00	2,050,000.00	18,000,000.00	20,050,000.00	17,759,040.00	2,290,960.00	88.57
2202	OVERHEAD COST	1,650,000.00	2,000,000.00	17,000,000.00	19,000,000.00	16,709,040.00	2,290,960.00	87.94
220201	TRAVELLING & TRANSPORT- GENERAL	500,000.00	500,000.00	2,000,000.00	2,500,000.00	2,500,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	2,000,000.00	2,500,000.00	2,500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	3,000,000.00	3,200,000.00	1,204,040.00	1,995,960.00	37.63
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	3,000,000.00	3,200,000.00	1,204,040.00	1,995,960.00	37.63
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	2,500,000.00	3,000,000.00	2,705,000.00	295,000.00	90.17
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	1,500,000.00	1,800,000.00	1,505,000.00	295,000.00	83.61
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	200,000.00	1,000,000.00	1,200,000.00	1,200,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	1,500,000.00	1,800,000.00	1,800,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	150,000.00	150,000.00	500,000.00	650,000.00	650,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	1,000,000.00	1,150,000.00	1,150,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	1,000,000.00	1,100,000.00	1,100,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	100,000.00	100,000.00	1,000,000.00	1,100,000.00	1,100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000.00	400,000.00	7,000,000.00	7,400,000.00	7,400,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	3,000,000.00	3,050,000.00	3,050,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	350,000.00	1,000,000.00	1,350,000.00	1,350,000.00	0.00	100.00
22021007	WELFARE PACKAGES	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000.00	50,000.00	1,000,000.00	1,050,000.00	1,050,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	1,000,000.00	1,050,000.00	1,050,000.00	0.00	100.00
22040101	GRANT TO COMMUNITIES/NGOs	50,000.00	50,000.00	1,000,000.00	1,050,000.00	1,050,000.00	0.00	100.00

# NOTE 39



NOTE 39		PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
CODE	MINISTRY/DEPARTMENT	₦	₦	₦	₦	₦	₦	%
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT							
2	EXPENDITURES	4,998,312,505.04	2,864,590,512.20	0.00	7,472,394,767.94	7,176,258,971.38	296,135,796.56	96.04
21	PERSONNEL COST	468,511,591.08	324,190,512.20	0.00	828,994,767.94	737,657,699.88	0.00	88.98
2101	SALARY	468,511,591.08	324,190,512.20	0.00	828,994,767.94	737,657,699.88	0.00	88.98
210101	SALARIES AND WAGES	468,511,591.08	324,190,512.20	0.00	828,994,767.94	737,657,699.88	0.00	88.98
21010101	SALARY	18,511,591.08	24,065,068.30	0.00	24,065,068.30	14,080,629.00	0.00	58.51
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	450,000,000.00	300,125,443.90	0.00	804,929,699.64	723,577,070.88	0.00	89.89
22	OTHER RECURRENT COSTS	4,529,800,913.96	2,540,400,000.00	0.00	6,643,400,000.00	6,438,601,271.50	204,798,728.50	96.92
2202	OVERHEAD COST	940,012,605.91	2,040,700,000.00	0.00	4,139,700,000.00	3,972,511,512.32	167,188,487.68	95.96
220201	TRAVELLING & TRANSPORT- GENERAL	784,387,055.91	800,000,000.00	0.00	800,000,000.00	754,049,191.15	45,950,808.85	94.26
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	784,387,055.91	800,000,000.00	0.00	800,000,000.00	754,049,191.15	45,950,808.85	94.26
220202	UTILITIES - GENERAL	1,450,000.00	20,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
22020201	ELECTRICITY CHARGES	1,450,000.00	20,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	700,000.00	0.00	700,000.00	650,000.00	50,000.00	92.86
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	400,000.00	700,000.00	0.00	700,000.00	650,000.00	50,000.00	92.86
220204	MAINTENANCE SERVICES - GENERAL	8,450,000.00	100,000,000.00	0.00	100,000,000.00	69,533,200.00	30,466,800.00	69.53
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,000,000.00	40,000,000.00	0.00	40,000,000.00	32,033,200.00	7,966,800.00	80.08
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	10,000,000.00	0.00	10,000,000.00	7,000,000.00	3,000,000.00	70.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,450,000.00	50,000,000.00	0.00	50,000,000.00	30,500,000.00	19,500,000.00	61.00
220205	TRAINING - GENERAL	43,120,140.00	30,000,000.00	0.00	30,000,000.00	20,000,000.00	10,000,000.00	66.67
22020501	LOCAL TRAINING	43,120,140.00	30,000,000.00	0.00	30,000,000.00	20,000,000.00	10,000,000.00	66.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00	12,500,000.00	7,500,000.00	62.50
22020701	FINANCIAL CONSULTING	0.00	20,000,000.00	0.00	20,000,000.00	12,500,000.00	7,500,000.00	62.50
220210	MISCELLANEOUS EXPENSES GENERAL	102,205,410.00	1,070,000,000.00	0.00	3,169,000,000.00	3,100,779,121.17	68,220,878.83	97.85
22021028	EXCO & TENDER EXPENSES	0.00	50,000,000.00	0.00	50,000,000.00	33,214,102.16	16,785,897.84	66.43
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	20,000,000.00	0.00	20,000,000.00	8,656,300.00	11,343,700.00	43.28
22021007	WELFARE PACKAGES (STATE VISIT)	102,205,410.00	1,000,000,000.00	0.00	3,039,000,000.00	3,058,908,719.01	40,091,280.99	98.71
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,589,788,308.05	499,700,000.00	0.00	2,503,700,000.00	2,466,089,759.18	37,610,240.82	98.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,589,788,308.05	499,700,000.00	0.00	2,503,700,000.00	2,466,089,759.18	37,610,240.82	98.50
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	212,318,883.42	400,000,000.00	0.00	400,000,000.00	387,236,512.23	12,763,487.77	96.81
22040109	GRANTS TO COMMUNITIES/NGOs	3,377,469,424.63	99,700,000.00	0.00	2,103,700,000.00	2,078,853,246.95	24,846,753.05	98.82

# NOTE 40



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 40								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFOR
		N	N	N	N	N	N	%
1610210010	LIASON OFFICE ABUJA							
2	EXPENDITURES	77,129,192.90	100,800,000.00	0.00	98,400,000.00	82,129,186.86	16,270,813.14	83.46
21	PERSONNEL COST	5,279,187.96	10,400,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
2101	SALARY	5,279,187.96	10,400,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
210101	SALARIES AND WAGES	5,279,187.96	10,400,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
21010101	SALARY	5,279,187.96	10,400,000.00	0.00	8,000,000.00	5,279,187.96	2,720,812.04	65.99
22	OTHER RECURRENT COSTS	71,850,004.94	90,400,000.00	0.00	90,400,000.00	76,849,998.90	13,550,001.10	85.01
2202	OVERHEAD COST	71,850,004.94	88,900,000.00	0.00	88,900,000.00	76,849,998.90	12,050,001.10	86.45
220201	TRAVELLING & TRANSPORT- GENERAL	15,999,999.93	17,000,000.00	0.00	17,000,000.00	16,999,999.93	0.07	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,999,999.93	17,000,000.00	0.00	17,000,000.00	16,999,999.93	0.07	100.00
220202	UTILITIES - GENERAL	5,531,082.86	13,000,000.00	0.00	13,000,000.00	5,531,082.86	7,468,917.14	42.55
22020201	ELECTRICITY CHARGES	5,531,082.86	13,000,000.00	0.00	13,000,000.00	5,531,082.86	7,468,917.14	42.55
220203	MATERIALS & SUPPLIES - GENERAL	9,500,000.00	10,000,000.00	0.00	10,000,000.00	9,999,999.97	0.03	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,500,000.00	8,000,000.00	0.00	8,000,000.00	7,999,999.97	0.03	100.00
220204	MAINTENANCE SERVICES - GENERAL	30,177,898.14	32,000,000.00	0.00	32,000,000.00	31,677,892.13	322,107.87	98.99
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	18,500,000.00	20,000,000.00	0.00	20,000,000.00	19,999,999.99	0.01	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,677,898.14	4,000,000.00	0.00	4,000,000.00	3,677,892.14	322,107.86	91.95
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	3,400,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
22020501	LOCAL TRAINING	0.00	3,400,000.00	0.00	3,400,000.00	0.00	3,400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,641,024.01	13,500,000.00	0.00	13,500,000.00	12,641,024.01	858,975.99	93.64
22021002	HONORARIUM & SITTING ALLOWANCE	3,141,024.01	4,000,000.00	0.00	4,000,000.00	3,141,024.01	858,975.99	78.53
22021004	WELFARE PACKAGES	7,500,000.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	-	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22040101	GRANTS TO COMMUNITIES/NGOs	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00

# NOTE 41



NOTE 41								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				YEAR ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
16102100200	LIASON OFFICE KADUNA							
2	EXPENDITURES	9,285,580.00	11,000,000.00	0.00	11,000,000.00	9,249,580.00	1,750,420.00	84.09
21	PERSONNEL COST	4,399,580.00	5,300,000.00	0.00	5,300,000.00	4,399,580.00	0.00	83.01
2101	SALARY	4,399,580.00	5,300,000.00	0.00	5,300,000.00	4,399,580.00	0.00	83.01
210101	SALARIES AND WAGES	4,399,580.00	5,300,000.00	0.00	5,300,000.00	4,399,580.00	0.00	83.01
21010101	SALARY	4,399,580.00	5,300,000.00	0.00	5,300,000.00	4,399,580.00	0.00	83.01
22	OTHER RECURRENT COSTS	4,886,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00	85.09
2202	OVERHEAD COST	4,886,000.00	5,700,000.00	0.00	5,700,000.00	4,850,000.00	850,000.00	85.09
220201	TRAVELLING & TRANSPORT- GENERAL	696,000.00	700,000.00	0.00	700,000.00	696,000.00	4,000.00	99.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	696,000.00	700,000.00	0.00	700,000.00	696,000.00	4,000.00	99.43
220202	UTILITIES - GENERAL	480,000.00	500,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
22020201	ELECTRICITY CHARGES	480,000.00	500,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
220203	MATERIALS & SUPPLIES - GENERAL	96,000.00	2,100,000.00	0.00	2,100,000.00	1,896,000.00	204,000.00	90.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	96,000.00	100,000.00	0.00	100,000.00	96,000.00	4,000.00	96.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	0.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	590,000.00	600,000.00	0.00	600,000.00	542,000.00	58,000.00	90.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	282,000.00	300,000.00	0.00	300,000.00	282,000.00	18,000.00	94.00
22020402	MAINTENANCE OF OFFICE FURNITURE	204,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRs	104,000.00	100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,024,000.00	1,800,000.00	0.00	1,800,000.00	1,236,000.00	564,000.00	68.67
22021002	HONORARIUM & SITTING ALLOWANCE	2,988,000.00	1,700,000.00	0.00	1,700,000.00	1,200,000.00	0.00	70.59
22021007	WELFARE PACKAGES	36,000.00	100,000.00	0.00	100,000.00	36,000.00	64,000.00	36.00

# NOTE 42



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 42								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	₦	%
16102100300	LIASON OFFICE SOKOTO							
2	EXPENDITURES	2,461,060.00	3,350,000.00	0.00	3,350,000.00	2,970,000.00	380,000.00	88.66
21	PERSONNEL COST	741,060.00	1,300,000.00	0.00	1,300,000.00	1,250,000.00	50,000.00	96.15
2101	SALARY	741,060.00	1,300,000.00	0.00	1,300,000.00	1,250,000.00	50,000.00	96.15
210101	SALARIES AND WAGES	741,060.00	1,300,000.00	0.00	1,300,000.00	1,250,000.00	50,000.00	96.15
21010101	SALARY	741,060.00	1,300,000.00	0.00	1,300,000.00	1,250,000.00	50,000.00	96.15
22	OTHER RECURRENT COSTS	1,720,000.00	2,050,000.00	0.00	2,050,000.00	1,720,000.00	330,000.00	83.90
2202	OVERHEAD COST	1,660,000.00	1,950,000.00	0.00	1,950,000.00	1,660,000.00	290,000.00	85.13
220201	TRAVELLING & TRANSPORT- GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220202	UTILITIES - GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020201	ELECTRICITY CHARGES	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	240,000.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL	628,000.00	650,000.00	0.00	650,000.00	628,000.00	22,000.00	96.62
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	228,000.00	250,000.00	0.00	250,000.00	228,000.00	22,000.00	91.20
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	200,000.00	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	312,000.00	400,000.00	0.00	400,000.00	312,000.00	88,000.00	78.00
22021002	HONORARIUM & SITTING ALLOWANCE	156,000.00	200,000.00	0.00	200,000.00	156,000.00	44,000.00	78.00
22021007	WELFARE PACKAGES	156,000.00	200,000.00	0.00	200,000.00	156,000.00	44,000.00	78.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	60,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	60,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
22040101	GRANTS TO COMMUNITIES/NGOs	60,000.00	100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00

# NOTE 43



NOTE 43								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL	VARIANCE	PERFORMANCE
		N	N	N	N	N	N	%
16102100400	UNION OFFICE LAGOS							
<b>2</b>	<b>EXPENDITURES</b>	<b>1,800,000.00</b>	<b>2,200,000.00</b>	<b>0.00</b>	<b>2,200,000.00</b>	<b>1,800,000.00</b>	<b>400,000.00</b>	<b>81.82</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,800,000.00</b>	<b>2,200,000.00</b>	<b>0.00</b>	<b>2,200,000.00</b>	<b>1,800,000.00</b>	<b>400,000.00</b>	<b>81.82</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,750,000.00</b>	<b>2,150,000.00</b>	<b>0.00</b>	<b>2,150,000.00</b>	<b>1,750,000.00</b>	<b>400,000.00</b>	<b>81.40</b>
220201	TRAVELLING & TRANSPORT- GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
220202	UTILITIES - GENERAL	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	150,000.00	0.00	75.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	200,000.00	0.00	200,000.00	150,000.00	0.00	75.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	550,000.00	0.00	550,000.00	500,000.00	50,000.00	90.91
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	325,000.00	0.00	325,000.00	300,000.00	25,000.00	92.31
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	125,000.00	0.00	125,000.00	100,000.00	25,000.00	80.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	100,000.00	0.00	100,000.00		100,000.00	0.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>100.00</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22040101	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00

# NOTE 44



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 44								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
016502200100	PREACHING BOARD							
2	EXPENDITURES	4,612,309.13	6,290,000.00	0.00	6,290,000.00	4,270,127.75	2,019,872.25	67.89
21	PERSONNEL COST	3,412,309.13	4,940,000.00	0.00	4,940,000.00	3,200,127.75	1,739,872.25	64.78
2101	SALARY	3,412,309.13	4,940,000.00	0.00	4,940,000.00	3,200,127.75	1,739,872.25	64.78
210101	SALARIES AND WAGES	3,412,309.13	4,940,000.00	0.00	4,940,000.00	3,200,127.75	1,739,872.25	64.78
21010101	SALARY	3,412,309.13	4,940,000.00	0.00	4,940,000.00	3,200,127.75	1,739,872.25	64.78
22	OTHER RECURRENT COSTS	1,200,000.00	1,350,000.00	0.00	1,350,000.00	1,070,000.00	280,000.00	79.26
2202	OVERHEAD COST	1,125,000.00	1,250,000.00	0.00	1,250,000.00	1,025,000.00	225,000.00	82.00
220201	TRAVELLING & TRANSPORT- GENERAL	285,000.00	300,000.00	0.00	300,000.00	215,000.00	85,000.00	71.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	285,000.00	300,000.00	0.00	300,000.00	215,000.00	85,000.00	71.67
220202	UTILITIES - GENERAL	140,000.00	150,000.00	0.00	150,000.00	135,000.00	15,000.00	90.00
22020201	ELECTRICITY CHARGES	140,000.00	150,000.00	0.00	150,000.00	135,000.00	15,000.00	90.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	185,000.00	0.00	92.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	200,000.00	0.00	200,000.00	185,000.00	0.00	92.50
220204	MAINTENANCE SERVICES - GENERAL	280,000.00	300,000.00	0.00	300,000.00	235,000.00	65,000.00	78.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	140,000.00	150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE	140,000.00	150,000.00	0.00	150,000.00	115,000.00	35,000.00	76.67
220210	MISCELLANEOUS EXPENSES GENERAL	220,000.00	300,000.00	0.00	300,000.00	255,000.00	45,000.00	85.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	50,000.00	0.00	50,000.00	30,000.00	20,000.00	60.00
22021004	HONORARIUM & SITTING ALLOWANCE	90,000.00	100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
22021007	WELFARE PACKAGES	130,000.00	150,000.00	0.00	150,000.00	135,000.00	15,000.00	90.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	75,000.00	100,000.00	0.00	100,000.00	45,000.00	55,000.00	45.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	75,000.00	100,000.00	0.00	100,000.00	45,000.00	55,000.00	45.00
22040101	GRANTS TO COMMUNITIES/NGOs	75,000.00	100,000.00	0.00	100,000.00	45,000.00	55,000.00	45.00

# NOTE 45



NOTE 45								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
016500100100	MINISTRY OF RELIGIOUS AFFAIRS							
<b>2</b>	<b>EXPENDITURES</b>	<b>43,060,000.00</b>	<b>134,000,000.00</b>	<b>0.00</b>	<b>134,000,000.00</b>	<b>122,785,000.00</b>	<b>11,215,000.00</b>	<b>91.63</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>43,060,000.00</b>	<b>134,000,000.00</b>	<b>0.00</b>	<b>134,000,000.00</b>	<b>122,785,000.00</b>	<b>11,215,000.00</b>	<b>91.63</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>42,580,000.00</b>	<b>130,500,000.00</b>	<b>0.00</b>	<b>130,500,000.00</b>	<b>119,385,000.00</b>	<b>11,115,000.00</b>	<b>91.48</b>
220201	TRAVELLING & TRANSPORT- GENERAL	480,000.00	5,000,000.00	0.00	5,000,000.00	4,850,000.00	150,000.00	97.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	480,000.00	5,000,000.00	0.00	5,000,000.00	4,850,000.00	150,000.00	97.00
220202	UTILITIES - GENERAL	600,000.00	2,000,000.00	0.00	2,000,000.00	1,750,000.00	250,000.00	87.50
22020201	ELECTRICITY CHARGES	600,000.00	2,000,000.00	0.00	2,000,000.00	1,750,000.00	250,000.00	87.50
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,240,000.00	7,500,000.00	0.00	7,500,000.00	6,785,000.00	715,000.00	90.47
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	960,000.00	6,000,000.00	0.00	6,000,000.00	5,335,000.00	665,000.00	88.92
22020302	BOOKS	280,000.00	1,500,000.00	0.00	1,500,000.00	1,450,000.00	50,000.00	96.67
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	39,360,000.00	107,500,000.00	0.00	107,500,000.00	97,500,000.00	10,000,000.00	90.70
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES	3,000,000.00	20,000,000.00	0.00	20,000,000.00	10,500,000.00	9,500,000.00	52.50
22021002	HONORARIUM & SITTING ALLOWANCE	35,880,000.00	84,500,000.00	0.00	84,500,000.00	84,000,000.00	500,000.00	99.41
22021007	WELFARE PACKAGES	480,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	480,000.00	3,500,000.00	0.00	3,500,000.00	3,400,000.00	100,000.00	97.14
220401	LOCAL GRANTS AND CONTRIBUTIONS	480,000.00	3,500,000.00	0.00	3,500,000.00	3,400,000.00	100,000.00	97.14
22040109	GRANTS TO COMMUNITIES / NGOS	480,000.00	3,500,000.00	0.00	3,500,000.00	3,400,000.00	100,000.00	97.14

# NOTE 46



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 46								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	₦	%
016103700100	PILGRIMS WELFARE AGENCY (PWA)							
2	EXPENDITURES	33,908,861.22	116,735,911.20	0.00	116,735,911.20	99,560,242.92	17,175,668.28	85.29
21	PERSONNEL COST	16,908,861.22	24,735,911.20	0.00	24,735,911.20	16,361,242.92	8,374,668.28	66.14
2101	SALARY	16,908,861.22	24,735,911.20	0.00	24,735,911.20	16,361,242.92	8,374,668.28	66.14
210101	SALARIES AND WAGES	16,908,861.22	24,735,911.20	0.00	24,735,911.20	16,361,242.92	8,374,668.28	66.14
21010101	SALARY	16,908,861.22	24,735,911.20	0.00	24,735,911.20	16,361,242.92	8,374,668.28	66.14
22	OTHER RECURRENT COSTS	17,000,000.00	92,000,000.00	0.00	92,000,000.00	83,199,000.00	8,801,000.00	90.43
2202	OVERHEAD COST	16,960,000.00	90,000,000.00	0.00	90,000,000.00	82,199,000.00	7,801,000.00	91.33
220201	TRAVELLING & TRANSPORT- GENERAL	7,175,000.00	25,000,000.00	0.00	25,000,000.00	24,010,000.00	990,000.00	96.04
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,175,000.00	25,000,000.00	0.00	25,000,000.00	24,010,000.00	990,000.00	96.04
220202	UTILITIES - GENERAL	35,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	35,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	80,000.00	5,000,000.00	0.00	5,000,000.00	4,000,000.00	1,000,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	80,000.00	5,000,000.00	0.00	5,000,000.00	4,000,000.00	1,000,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL	1,100,000.00	9,000,000.00	0.00	9,000,000.00	7,669,000.00	1,331,000.00	85.21
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	7,000,000.00	0.00	7,000,000.00	6,669,000.00	331,000.00	95.27
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,570,000.00	49,000,000.00	0.00	49,000,000.00	46,520,000.00	2,480,000.00	94.94
22021002	HONORARIUM & SITTING ALLOWANCE	4,540,000.00	28,000,000.00	0.00	28,000,000.00	26,520,000.00	1,480,000.00	94.71
22021003	PUBLICITY & ADVERTISEMENT	190,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22021007	WELFARE PACKAGES	3,840,000.00	20,000,000.00	0.00	20,000,000.00	19,000,000.00	1,000,000.00	95.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	40,000.00	2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	40,000.00	2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
22040109	GRANT TO OTHER STATE GOVERNMENTS - NGOs	40,000.00	2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00

# NOTE 47



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 47								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
012500500100	MINISTRY OF ESTABLISHMENT TRAINING & PENSION							
<b>2</b>	<b>EXPENDITURES</b>	<b>279,107,464.22</b>	<b>441,442,698.80</b>	<b>0.00</b>	<b>451,442,698.80</b>	<b>323,264,787.29</b>	<b>128,177,911.51</b>	<b>71.61</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>161,601,303.22</b>	<b>284,442,698.80</b>	<b>0.00</b>	<b>284,442,698.80</b>	<b>265,137,787.29</b>	<b>19,304,911.51</b>	<b>93.21</b>
<b>2101</b>	<b>SALARY</b>	<b>161,601,303.22</b>	<b>284,442,698.80</b>	<b>0.00</b>	<b>284,442,698.80</b>	<b>265,137,787.29</b>	<b>19,304,911.51</b>	<b>93.21</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>161,601,303.22</b>	<b>284,442,698.80</b>	<b>0.00</b>	<b>284,442,698.80</b>	<b>265,137,787.29</b>	<b>19,304,911.51</b>	<b>93.21</b>
21010101	SALARY	161,601,303.22	284,442,698.80	0.00	284,442,698.80	265,137,787.29	19,304,911.51	93.21
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>117,506,161.00</b>	<b>157,000,000.00</b>	<b>0.00</b>	<b>167,000,000.00</b>	<b>58,127,000.00</b>	<b>108,873,000.00</b>	<b>34.81</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>89,506,161.00</b>	<b>107,000,000.00</b>	<b>0.00</b>	<b>117,000,000.00</b>	<b>48,127,000.00</b>	<b>68,873,000.00</b>	<b>41.13</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>280,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>30,000.00</b>	<b>9,970,000.00</b>	<b>0.30</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	280,000.00	5,000,000.00	5,000,000.00	10,000,000.00	30,000.00	9,970,000.00	0.30
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	0.00	0.00	-	0.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>4,990,000.00</b>	<b>5,010,000.00</b>	<b>49.90</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	5,000,000.00	5,000,000.00	10,000,000.00	4,990,000.00	5,010,000.00	49.90
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>16,730,000.00</b>	<b>36,000,000.00</b>	<b>0.00</b>	<b>36,000,000.00</b>	<b>30,347,000.00</b>	<b>5,653,000.00</b>	<b>84.30</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	280,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	220,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22020403	OTHER MAINTENANCE SERVICES	16,230,000.00	30,000,000.00	0.00	30,000,000.00	29,347,000.00	653,000.00	97.82
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>24,436,161.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	-	0.00
22020502	INTERNATIONAL TRAINING	24,436,161.00	0.00	0.00	0.00	0.00	-	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>47,560,000.00</b>	<b>61,000,000.00</b>	<b>0.00</b>	<b>61,000,000.00</b>	<b>12,760,000.00</b>	<b>48,240,000.00</b>	<b>20.92</b>
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	0.00	-	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	47,560,000.00	50,000,000.00	0.00	50,000,000.00	11,760,000.00	38,240,000.00	23.52
22021003	WELFARE PACKAGES	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22021004	SPECIAL DAY / CELEBRATIONS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>28,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>10,000,000.00</b>	<b>40,000,000.00</b>	<b>20.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>28,000,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>10,000,000.00</b>	<b>40,000,000.00</b>	<b>20.00</b>
22040101	GRANT TO COMMUNITYS/NGOs	28,000,000.00	50,000,000.00	0.00	50,000,000.00	10,000,000.00	40,000,000.00	20.00

# NOTE 48



NOTE 48								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
012500700100	STATE MANPOWER COMMITTEE							
<b>2</b>	<b>EXPENDITURES</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>0.00</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>0.00</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>0.00</b>	<b>360,000.00</b>	<b>360,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>100.00</b>
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
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
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 49



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 49								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				ACTUAL		IN
		N	N	N	N	N	N	%
016400100100	MINISTRY OF SPECIAL DUTIES							
<b>2</b>	<b>EXPENDITURES</b>	<b>15,000,000.00</b>	<b>78,300,000.00</b>	<b>0.00</b>	<b>78,300,000.00</b>	<b>60,000,000.00</b>	<b>18,300,000.00</b>	<b>76.63</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>960,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>960,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>960,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
21010101	SALARY (ALLOWANCE FOR ADHOC STAFF)	960,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>14,040,000.00</b>	<b>78,300,000.00</b>	<b>0.00</b>	<b>78,300,000.00</b>	<b>60,000,000.00</b>	<b>12,329,000.00</b>	<b>76.63</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>14,040,000.00</b>	<b>58,300,000.00</b>	<b>0.00</b>	<b>58,300,000.00</b>	<b>40,347,000.00</b>	<b>12,329,000.00</b>	<b>69.21</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>4,926,800.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>14,695,400.00</b>	<b>304,600.00</b>	<b>97.97</b>
22020102	LOCAL TRAVEL & TRANSPORT: OFFICERS	4,926,800.00	15,000,000.00	0.00	15,000,000.00	14,695,400.00	304,600.00	97.97
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>20,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>110,000.00</b>	<b>890,000.00</b>	<b>11.00</b>
22020201	ELECTRICITY CHARGES	20,000.00	1,000,000.00	0.00	1,000,000.00	110,000.00	890,000.00	11.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>931,200.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,249,600.00</b>	<b>750,400.00</b>	<b>87.49</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	931,200.00	3,000,000.00	0.00	3,000,000.00	2,429,600.00	570,400.00	80.99
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,000,000.00	0.00	3,000,000.00	2,820,000.00	180,000.00	94.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,585,000.00</b>	<b>9,300,000.00</b>	<b>0.00</b>	<b>9,300,000.00</b>	<b>4,581,000.00</b>	<b>4,719,000.00</b>	<b>49.26</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	3,000,000.00	0.00	3,000,000.00	1,830,000.00	0.00	61.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,585,000.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	3,000,000.00	0.00	3,000,000.00	2,751,000.00	249,000.00	91.70
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,577,000.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>15,711,000.00</b>	<b>5,665,000.00</b>	<b>71.41</b>
22021001	REFRESHMENT & MEALS	3,377,000.00	7,000,000.00	0.00	7,000,000.00	3,160,000.00	3,840,000.00	45.14
22021002	HONORARIUM & SITTING ALLOWANCE	3,200,000.00	10,000,000.00	0.00	10,000,000.00	8,175,000.00	1,825,000.00	81.75
22021007	WELFARE PACKAGES	0.00	5,000,000.00	0.00	5,000,000.00	4,376,000.00	624,000.00	87.52
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>19,653,000.00</b>	<b>347,000.00</b>	<b>98.27</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>19,653,000.00</b>	<b>347,000.00</b>	<b>98.27</b>
22040101	GRANT TO COMMUNITIES/NGOs	0.00	20,000,000.00	0.00	20,000,000.00	19,653,000.00	347,000.00	98.27

# NOTE 50



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 50								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
021500100100	MINISTRY OF AGRICULTURE							
<b>2</b>	<b>EXPENDITURES</b>	<b>206,837,603.60</b>	<b>356,891,647.00</b>	<b>0.00</b>	<b>510,891,647.00</b>	<b>352,516,647.00</b>	<b>158,375,000.00</b>	<b>69.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>197,177,603.60</b>	<b>263,141,647.00</b>	<b>0.00</b>	<b>227,141,647.00</b>	<b>227,141,647.00</b>	<b>0.00</b>	<b>100.00</b>
<b>2101</b>	<b>SALARY</b>	<b>197,177,603.60</b>	<b>263,141,647.00</b>	<b>0.00</b>	<b>227,141,647.00</b>	<b>227,141,647.00</b>	<b>0.00</b>	<b>100.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>197,177,603.60</b>	<b>263,141,647.00</b>	<b>0.00</b>	<b>227,141,647.00</b>	<b>227,141,647.00</b>	<b>0.00</b>	<b>100.00</b>
21010101	SALARY	197,177,603.60	263,141,647.00	37,000,000.00	227,141,647.00	227,141,647.00	0.00	100.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>9,660,000.00</b>	<b>93,750,000.00</b>	<b>0.00</b>	<b>283,750,000.00</b>	<b>125,375,000.00</b>	<b>158,375,000.00</b>	<b>44.19</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,660,000.00</b>	<b>89,750,000.00</b>	<b>0.00</b>	<b>143,750,000.00</b>	<b>125,375,000.00</b>	<b>18,375,000.00</b>	<b>87.22</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>1,989,700.00</b>	<b>64,500,000.00</b>	<b>0.00</b>	<b>64,500,000.00</b>	<b>48,367,900.00</b>	<b>16,132,100.00</b>	<b>74.99</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,989,700.00	64,500,000.00	0.00	64,500,000.00	48,367,900.00	16,132,100.00	74.99
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>220,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>180,000.00</b>	<b>70,000.00</b>	<b>72.00</b>
22020201	ELECTRICITY CHARGES	220,000.00	250,000.00	0.00	250,000.00	180,000.00	70,000.00	72.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,530,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>9,979,900.00</b>	<b>20,100.00</b>	<b>99.80</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,530,000.00	3,000,000.00	0.00	10,000,000.00	9,979,900.00	20,100.00	99.80
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,495,800.00</b>	<b>11,000,000.00</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>22,595,960.00</b>	<b>404,040.00</b>	<b>98.24</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,884,700.00	3,000,000.00	0.00	7,000,000.00	6,993,000.00	7,000.00	99.90
22020402	MAINTENANCE OF OFFICE FURNITURE	1,054,500.00	3,000,000.00	0.00	6,000,000.00	5,635,400.00	364,600.00	93.92
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL	1,556,600.00	5,000,000.00	0.00	10,000,000.00	9,967,560.00	32,440.00	99.68
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>542,400.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>22,078,000.00</b>	<b>922,000.00</b>	<b>95.99</b>
22020501	LOCAL TRAINING	542,400.00	5,000,000.00	0.00	23,000,000.00	22,078,000.00	922,000.00	95.99
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>882,100.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>23,000,000.00</b>	<b>22,173,240.00</b>	<b>826,760.00</b>	<b>96.41</b>
22021002	HONORARIUM & SITTING ALLOWANCE	683,800.00	2,000,000.00	0.00	4,000,000.00	3,988,040.00	11,960.00	99.70
22021007	WELFARE PACKAGES	198,300.00	2,000,000.00	0.00	9,000,000.00	8,959,200.00	40,800.00	99.55
22021031	CARNIVAL AND FESTIVAL EXPENSES	0.00	2,000,000.00	0.00	10,000,000.00	9,226,000.00	774,000.00	92.26
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
22040101	GRANT TO COMMUNITYS/NGOs	0.00	4,000,000.00	0.00	140,000,000.00	0.00	140,000,000.00	0.00

# NOTE 51



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 51								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
KEBBI AGRICULTURAL AND RURAL DEVELOPMENT AGENCY (KARDA)								
021510200100		₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES	332,312,727.65	434,681,698.40	0.00	434,681,698.40	350,302,905.09	84,378,793.31	80.59
21	PERSONNEL COST	327,512,727.65	426,281,698.40	0.00	426,281,698.40	345,502,905.09	80,778,793.31	81.05
2101	SALARY	327,512,727.65	426,281,698.40	0.00	426,281,698.40	345,502,905.09	80,778,793.31	81.05
210101	SALARIES AND WAGES	327,512,727.65	426,281,698.40	0.00	426,281,698.40	345,502,905.09	80,778,793.31	81.05
21010101	SALARY	327,512,727.65	426,281,698.40	0.00	426,281,698.40	345,502,905.09	80,778,793.31	81.05
22	OTHER RECURRENT COSTS	4,800,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00	57.14
2202	OVERHEAD COST	4,800,000.00	8,400,000.00	0.00	8,400,000.00	4,800,000.00	3,600,000.00	57.14
220201	TRAVELLING & TRANSPORT- GENERAL	1,020,000.00	2,000,000.00	0.00	2,000,000.00	1,020,000.00	980,000.00	51.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,020,000.00	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		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET
CODE	MINISTRY/DEPARTMENT	ACTUAL 2023	BUDGET	BUDGET		ACTUAL	VARIANCE	PERFORMANCE
		N	N	N	N	N	N	%
021510300100	RURAL ACCESS MOBILITY PROJECT (RAMP)							
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>3,280,000.00</b>	<b>0.00</b>	<b>3,280,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>3,280,000.00</b>	<b>0.00</b>	<b>3,280,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>3,180,000.00</b>	<b>0.00</b>	<b>3,180,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020102	LOCAL TRAVEL & TRANSPORT; OTHERS	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	0.00	500,000.00	0.00	0.00	0.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>425,000.00</b>	<b>0.00</b>	<b>425,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22021001	REFRESHMENT & MEALS	0.00	370,000.00	0.00	370,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	55,000.00	0.00	55,000.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO COMMUNITYS/NGOS	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00

# NOTE 53



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 53								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
021510900100	FORESTRY II PROJECT							
<b>2</b>	<b>EXPENDITURES</b>	<b>15,438,456.21</b>	<b>20,151,738.50</b>	<b>0.00</b>	<b>20,151,738.50</b>	<b>15,438,456.21</b>	<b>4,713,282.29</b>	<b>76.61</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>13,038,456.21</b>	<b>17,411,738.50</b>	<b>0.00</b>	<b>17,411,738.50</b>	<b>13,038,456.21</b>	<b>4,373,282.29</b>	<b>74.88</b>
<b>2101</b>	<b>SALARY</b>	<b>13,038,456.21</b>	<b>17,411,738.50</b>	<b>0.00</b>	<b>17,411,738.50</b>	<b>13,038,456.21</b>	<b>4,373,282.29</b>	<b>74.88</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>13,038,456.21</b>	<b>17,411,738.50</b>	<b>0.00</b>	<b>17,411,738.50</b>	<b>13,038,456.21</b>	<b>4,373,282.29</b>	<b>74.88</b>
21010101	SALARY	13,038,456.21	17,411,738.50	0.00	17,411,738.50	13,038,456.21	4,373,282.29	74.88
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,400,000.00</b>	<b>2,740,000.00</b>	<b>0.00</b>	<b>2,740,000.00</b>	<b>2,400,000.00</b>	<b>340,000.00</b>	<b>87.59</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,330,000.00</b>	<b>2,640,000.00</b>	<b>0.00</b>	<b>2,640,000.00</b>	<b>2,330,000.00</b>	<b>310,000.00</b>	<b>88.26</b>
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
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>170,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>170,000.00</b>	<b>30,000.00</b>	<b>85.00</b>
22020201	ELECTRICITY CHARGES	170,000.00	200,000.00	0.00	200,000.00	170,000.00	30,000.00	85.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>180,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>180,000.00</b>	<b>20,000.00</b>	<b>90.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>540,000.00</b>	<b>640,000.00</b>	<b>0.00</b>	<b>640,000.00</b>	<b>540,000.00</b>	<b>100,000.00</b>	<b>84.38</b>
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
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>130,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>130,000.00</b>	<b>20,000.00</b>	<b>86.67</b>
22020501	LOCAL TRAINING	130,000.00	150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>200,000.00</b>	<b>50,000.00</b>	<b>80.00</b>
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
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>70,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>70,000.00</b>	<b>30,000.00</b>	<b>70.00</b>
22020707	AGRICULTURAL CONSULTING	70,000.00	100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>570,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>570,000.00</b>	<b>30,000.00</b>	<b>95.00</b>
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
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>70,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>70,000.00</b>	<b>30,000.00</b>	<b>70.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>70,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>70,000.00</b>	<b>30,000.00</b>	<b>70.00</b>
22040101	GRANT TO COMMUNITYS/NGOS	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 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
021511000100	KEBBI AGRICULTURAL SUPPLY COMPANY (KASCOM)							
<b>2</b>	<b>EXPENDITURES</b>	<b>3,050,000.00</b>	<b>9,600,000.00</b>	<b>0.00</b>	<b>9,600,000.00</b>	<b>3,050,000.00</b>	<b>6,550,000.00</b>	<b>31.77</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,050,000.00</b>	<b>9,600,000.00</b>	<b>0.00</b>	<b>9,600,000.00</b>	<b>3,050,000.00</b>	<b>6,550,000.00</b>	<b>31.77</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,050,000.00</b>	<b>9,400,000.00</b>	<b>0.00</b>	<b>9,400,000.00</b>	<b>3,050,000.00</b>	<b>6,350,000.00</b>	<b>32.45</b>
220201	TRAVELLING & TRANSPORT- GENERAL	700,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67
220202	UTILITIES - GENERAL	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	1,750,000.00	0.00	1,750,000.00	600,000.00	1,150,000.00	34.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	600,000.00	1,750,000.00	0.00	1,750,000.00	600,000.00	1,150,000.00	34.29
220204	MAINTENANCE SERVICES - GENERAL	750,000.00	2,400,000.00	0.00	2,400,000.00	750,000.00	1,650,000.00	31.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	1,400,000.00	0.00	1,400,000.00	400,000.00	1,000,000.00	28.57
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	1,000,000.00	0.00	1,000,000.00	350,000.00	650,000.00	35.00
220206	OTHER SERVICES - GENERAL	500,000.00	750,000.00	0.00	750,000.00	500,000.00	250,000.00	66.67
22020603	RESIDENTIAL RENT	500,000.00	750,000.00	0.00	750,000.00	500,000.00	250,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22040101	GRANT TO COMMUNITYS/NGOs	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

# NOTE 55



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 55								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
026200100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY & FISHERIES							
<b>2</b>	<b>EXPENDITURES</b>	<b>746,078,662.00</b>	<b>1,041,413,398.40</b>	<b>0.00</b>	<b>1,041,413,398.40</b>	<b>746,078,662.00</b>	<b>295,334,736.40</b>	<b>71.64</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>735,388,662.00</b>	<b>961,413,398.40</b>	<b>0.00</b>	<b>961,413,398.40</b>	<b>735,388,662.00</b>	<b>226,024,736.40</b>	<b>76.49</b>
<b>2101</b>	<b>SALARY</b>	<b>735,388,662.00</b>	<b>961,413,398.40</b>	<b>0.00</b>	<b>961,413,398.40</b>	<b>735,388,662.00</b>	<b>226,024,736.40</b>	<b>76.49</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>735,388,662.00</b>	<b>961,413,398.40</b>	<b>0.00</b>	<b>961,413,398.40</b>	<b>735,388,662.00</b>	<b>226,024,736.40</b>	<b>76.49</b>
21010101	SALARY	735,388,662.00	961,413,398.40	0.00	961,413,398.40	735,388,662.00	226,024,736.40	76.49
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>10,690,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>10,690,000.00</b>	<b>69,310,000.00</b>	<b>13.36</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>10,590,000.00</b>	<b>78,500,000.00</b>	<b>0.00</b>	<b>78,500,000.00</b>	<b>10,590,000.00</b>	<b>67,910,000.00</b>	<b>13.49</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>2,210,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,210,000.00</b>	<b>290,000.00</b>	<b>88.40</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,210,000.00	2,500,000.00	0.00	2,500,000.00	2,210,000.00	290,000.00	88.40
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>650,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>650,000.00</b>	<b>850,000.00</b>	<b>43.33</b>
22020201	ELECTRICITY CHARGES	650,000.00	1,500,000.00	0.00	1,500,000.00	650,000.00	850,000.00	43.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>650,000.00</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>650,000.00</b>	<b>450,000.00</b>	<b>59.09</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	650,000.00	1,100,000.00	0.00	1,100,000.00	650,000.00	450,000.00	59.09
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,860,000.00</b>	<b>4,800,000.00</b>	<b>0.00</b>	<b>4,800,000.00</b>	<b>2,860,000.00</b>	<b>1,940,000.00</b>	<b>59.58</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,020,000.00	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	640,000.00	1,000,000.00	0.00	1,000,000.00	640,000.00	360,000.00	64.00
22020406	OTHER MAINTENANCE SERVICES	1,200,000.00	1,300,000.00	0.00	1,300,000.00	1,200,000.00	100,000.00	92.31
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>
22020707	AGRICULTURAL CONSULTING	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>4,220,000.00</b>	<b>64,500,000.00</b>	<b>0.00</b>	<b>64,500,000.00</b>	<b>4,220,000.00</b>	<b>60,280,000.00</b>	<b>6.54</b>
22021001	REFRESHMENT & MEALS	4,220,000.00	7,200,000.00	0.00	7,200,000.00	4,220,000.00	2,980,000.00	58.61
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	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
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>100,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>100,000.00</b>	<b>1,400,000.00</b>	<b>6.67</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>100,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>100,000.00</b>	<b>1,400,000.00</b>	<b>6.67</b>
22040101	GRANT TO COMMUNITYS/NGOs	100,000.00	1,500,000.00	0.00	1,500,000.00	100,000.00	1,400,000.00	6.67

# NOTE 56



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 56							
MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
	ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
MINISTRY OF FINANCE	N	N	N	N	N	N	%
<b>EXPENDITURE</b>	6,440,760,720.04	8,520,894,963.60	2,600,000,000.00	11,120,894,963.60	10,061,609,668.17	1,059,285,295.43	90.47
<b>PERSONNEL COST</b>	5,708,647,108.98	7,605,064,271.60	2,500,000,000.00	10,105,064,271.60	9,045,779,668.17	1,059,284,603.43	89.52
<b>SALARY</b>	622,065,000.00	755,064,271.60	0.00	755,064,271.60	755,064,271.60	0.00	100.00
SALARIES AND WAGES	622,065,000.00	755,064,271.60	0.00	755,064,271.60	755,064,271.60	0.00	100.00
SALARY	534,065,000.00	696,846,295.60	0.00	696,846,295.60	696,846,295.60	0.00	100.00
CONSOLIDATED REVENUE FUND CHARGE SALARIES	68,000,000.00	58,217,976.00	0.00	58,217,976.00	58,217,976.00	0.00	100.00
<b>SOCIAL BENEFITS</b>	5,086,582,108.98	6,850,000,000.00	2,500,000,000.00	9,350,000,000.00	8,290,715,396.57	1,059,284,603.43	88.67
<b>SOCIAL BENEFITS</b>	5,086,582,108.98	6,850,000,000.00	2,500,000,000.00	9,350,000,000.00	8,290,715,396.57	1,059,284,603.43	88.67
GRATUITY	0.00	1,600,000,000.00	2,000,000,000.00	3,600,000,000.00	2,653,118,253.57	946,881,746.43	0.00
PENSION	5,086,582,108.98	5,250,000,000.00	500,000,000.00	5,750,000,000.00	5,637,597,143.00	112,402,857.00	98.05
<b>OTHER RECURRENT COSTS</b>	732,113,611.06	915,830,692.00	100,000,000.00	1,015,830,692.00	1,015,830,000.00	692.00	100.00
<b>OVERHEAD COST</b>	720,113,611.06	865,830,692.00	100,000,000.00	965,830,692.00	965,830,000.00	692.00	100.00
TRAVEL AND TRANSPORT- GENERAL	5,000,000.00	18,080,000.00	20,000,000.00	38,080,000.00	38,080,000.00	0.00	100.00
LOCAL TRAVEL & TRANSPORT- TRAINING	5,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	0.00	100.00
LOCAL TRAVEL & TRANSPORT- OTHERS	0.00	8,080,000.00	10,000,000.00	18,080,000.00	18,080,000.00	0.00	100.00
<b>UTILITIES - GENERAL</b>	574,391,611.06	604,000,000.00	0.00	604,000,000.00	604,000,000.00	0.00	100.00
ELECTRICITY CHARGES	574,391,611.06	600,000,000.00	0.00	600,000,000.00	600,000,000.00	0.00	100.00
TELEPHONE CHARGES	0.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	0.00
<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	63,910,000.00	58,000,000.00	60,000,000.00	118,000,000.00	118,000,000.00	0.00	100.00
OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,510,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	100.00
PRINTING OF NON SECURITY DOCUMENTS	0.00	4,000,000.00	60,000,000.00	64,000,000.00	64,000,000.00	0.00	100.00
PRINTING OF SECURITY DOCUMENTS	61,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
<b>MAINTENANCE SERVICE - GENERAL</b>	18,990,000.00	45,000,000.00	0.00	45,000,000.00	45,000,000.00	0.00	100.00
MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,990,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
OTHER MAINTENANCE SERVICE	10,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
<b>TRAINING - GENERAL</b>	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
LOCAL TRAINING	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
<b>OTHER SERVICES - GENERAL</b>	1,200,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
RESIDENTIAL RENT	1,200,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	0.00	5,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00	100.00
FINANCIAL CONSULTING	0.00	5,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00	100.00
<b>MISCELLANEOUS EXPENSES GENERAL</b>	56,622,000.00	120,750,692.00	5,000,000.00	125,750,692.00	125,750,000.00	692.00	100.00
REFRESHMENT & MEALS	41,122,000.00	70,750,692.00	0.00	70,750,692.00	70,750,000.00	692.00	100.00
WELFARE PACKAGES	12,500,000.00	50,000,000.00	5,000,000.00	55,000,000.00	55,000,000.00	0.00	100.00
<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	12,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	12,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
GRANT TO COMMUNITYS/NGOs	12,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00

# NOTE 57



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 57								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	REVISED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
022000100200	DEBT MANAGEMENT OFFICE							
<b>2</b>	<b>EXPENDITURE</b>	<b>7,258,421,672.53</b>	<b>15,018,337,731.43</b>	<b>0.00</b>	<b>11,118,337,731.43</b>	<b>3,987,029,881.10</b>	<b>7,131,307,850.33</b>	<b>35.86</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,342,939,088.63</b>	<b>3,629,489,871.88</b>	<b>0.00</b>	<b>3,629,489,871.88</b>	<b>0.00</b>	<b>3,629,489,871.88</b>	<b>0.00</b>
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>4,342,939,088.63</b>	<b>3,629,489,871.88</b>	<b>0.00</b>	<b>3,629,489,871.88</b>	<b>0.00</b>	<b>3,629,489,871.88</b>	<b>0.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>4,342,939,088.63</b>	<b>3,629,489,871.88</b>	<b>0.00</b>	<b>3,629,489,871.88</b>	<b>0.00</b>	<b>3,629,489,871.88</b>	<b>0.00</b>
21030101	GRATUITY	2,115,358,797.17	0.00	0.00	0.00	0.00	0.00	0.00
21030104	CLEARANCE OF GRATUITY ARREARS	2,027,580,296.46	3,629,489,871.88	0.00	3,629,489,871.88	0.00	3,629,489,871.88	0.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,915,482,583.90</b>	<b>11,388,847,859.55</b>	<b>0.00</b>	<b>7,488,847,859.55</b>	<b>3,987,029,881.10</b>	<b>3,501,817,978.45</b>	<b>53.24</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>122,870,000.00</b>	<b>41,220,000.00</b>	<b>0.00</b>	<b>41,220,000.00</b>	<b>39,272,000.00</b>	<b>1,948,000.00</b>	<b>95.27</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>7,700,000.00</b>	<b>9,700,000.00</b>	<b>0.00</b>	<b>9,700,000.00</b>	<b>8,578,000.00</b>	<b>1,122,000.00</b>	<b>88.43</b>
22020101	LOCAL TRAVEL & TRANSPORT TRAINING	7,700,000.00	9,700,000.00	0.00	9,700,000.00	8,578,000.00	1,122,000.00	88.43
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>3,500,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,776,000.00</b>	<b>224,000.00</b>	<b>96.27</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,500,000.00	2,000,000.00	0.00	2,000,000.00	1,877,000.00	123,000.00	93.85
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	4,000,000.00	0.00	4,000,000.00	3,899,000.00	101,000.00	97.48
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>1,450,000.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>1,722,000.00</b>	<b>78,000.00</b>	<b>95.67</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	500,000.00	600,000.00	0.00	600,000.00	550,000.00	50,000.00	91.67
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	700,000.00	0.00	700,000.00	684,000.00	16,000.00	97.71
22020403	OTHER MAINTENANCE SERVICE	350,000.00	500,000.00	0.00	500,000.00	488,000.00	12,000.00	97.60
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,476,000.00</b>	<b>524,000.00</b>	<b>89.52</b>
22020501	LOCAL TRAINING	2,000,000.00	5,000,000.00	0.00	5,000,000.00	4,476,000.00	524,000.00	89.52
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	<b>105,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020701	FINANCIAL CONSULTING	105,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,100,000.00</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,600,000.00</b>	<b>-</b>	<b>100.00</b>
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22021003	OTHER MISC EXPENDITURE	2,500,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	-	100.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>2,792,612,583.90</b>	<b>11,347,627,859.55</b>	<b>0.00</b>	<b>7,447,627,859.55</b>	<b>3,947,757,881.10</b>	<b>3,499,869,978.45</b>	<b>53.01</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>79,045,546.00</b>	<b>89,526,994.18</b>	<b>0.00</b>	<b>89,526,994.18</b>	<b>-</b>	<b>89,526,994.18</b>	<b>0.00</b>
22060102	FOREIGN INTEREST / DISCOUNT - SHORT TERM BORROWINGS	79,045,546.00	89,526,994.18	0.00	89,526,994.18	-	89,526,994.18	0.00
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>1,906,033,669.24</b>	<b>4,530,604,824.71</b>	<b>1,530,604,824.71</b>	<b>1,530,604,824.71</b>	<b>80,348,420.12</b>	<b>1,450,256,404.59</b>	<b>5.25</b>
22060201	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWINGS	1,906,033,669.24	4,530,604,824.71	1,530,604,824.71	1,530,604,824.71	80,348,420.12	1,450,256,404.59	5.25
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>543,401,706.66</b>	<b>552,018,507.76</b>	<b>3,552,018,507.76</b>	<b>3,552,018,507.76</b>	<b>3,747,116,174.19</b>	<b>(195,097,666.43)</b>	<b>105.49</b>
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	543,401,706.66	552,018,507.76	3,552,018,507.76	3,552,018,507.76	3,747,116,174.19	(195,097,666.43)	105.49
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>264,131,662.00</b>	<b>6,175,477,532.90</b>	<b>2,275,477,532.90</b>	<b>2,275,477,532.90</b>	<b>120,293,286.79</b>	<b>2,155,184,246.11</b>	<b>5.29</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	0.00	5,000,000,000.00	1,100,000,000.00	1,100,000,000.00	0.00	0.00	0.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	264,131,662.00	1,175,477,532.90	1,175,477,532.90	1,175,477,532.90	120,293,286.79	1,055,184,246.11	10.23

# NOTE 58



NOTE 58								
CODE	MINISTRY / DEPARTMENT	PREVIUOS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE
<b>022000600100</b>	<b>YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION(YESSO)</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
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 & TRANSPORT: 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	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>22000700100</b>	<b>ACCOUNTANT GENRRAL'S OFFICE</b>							
<b>2</b>	<b>EXPENDITURE</b>	<b>111,400,000.00</b>	<b>463,000,000.00</b>	<b>0.00</b>	<b>463,000,000.00</b>	<b>428,700,000.00</b>	<b>34,300,000.00</b>	<b>92.59</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>111,400,000.00</b>	<b>463,000,000.00</b>	<b>0.00</b>	<b>463,000,000.00</b>	<b>428,700,000.00</b>	<b>34,300,000.00</b>	<b>92.59</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>111,400,000.00</b>	<b>463,000,000.00</b>	<b>0.00</b>	<b>463,000,000.00</b>	<b>428,700,000.00</b>	<b>34,300,000.00</b>	<b>92.59</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>7,500,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>-</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	-	100.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>14,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>14,000,000.00</b>	<b>1,000,000.00</b>	<b>93.33</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	14,000,000.00	15,000,000.00	0.00	15,000,000.00	14,000,000.00	1,000,000.00	93.33
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>5,700,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,700,000.00</b>	<b>300,000.00</b>	<b>95.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,700,000.00	3,000,000.00	0.00	3,000,000.00	2,700,000.00	300,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020501	LOCAL TRAINING	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	<b>43,000,000.00</b>	<b>43,000,000.00</b>	<b>0.00</b>	<b>43,000,000.00</b>	<b>43,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020701	FINANCIAL CONSULTING	43,000,000.00	43,000,000.00	0.00	43,000,000.00	43,000,000.00	0.00	100.00
<b>220209</b>	<b>FINANCIAL SERVICE - GENERAL</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020901	BANK CHARGES( OTHER THAN INTEREST)	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>18,200,000.00</b>	<b>368,000,000.00</b>	<b>0.00</b>	<b>368,000,000.00</b>	<b>335,000,000.00</b>	<b>33,000,000.00</b>	<b>91.03</b>
22021002	HONORARIUM & SITTING ALLOWANCE	9,000,000.00	10,000,000.00	0.00	10,000,000.00	9,000,000.00	1,000,000.00	90.00
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	7,000,000.00	0.00	7,000,000.00	5,000,000.00	2,000,000.00	71.43
22021007	WELFARE PACKAGES	3,200,000.00	350,000,000.00	0.00	350,000,000.00	320,000,000.00	30,000,000.00	91.43
22021024	COMMITTEE & COMMISSION EXPENSES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>0.00</b>	<b>1,400,000,000.00</b>	<b>0.00</b>	<b>1,400,000,000.00</b>			
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT</b>	<b>0.00</b>	<b>1,400,000,000.00</b>	<b>0.00</b>	<b>1,400,000,000.00</b>			
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS	0.00	1,400,000,000.00	0.00	1,400,000,000.00			

# NOTE 60



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 60								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
02200070020	KEBBI STATE PROJECT FINANCE MANAGEMENT UNIT(PFMU)							
2	EXPENDITURE	8,586,198.00	9,962,681.60	0.00	9,962,681.60	9,962,681.60	0.00	100.00
21	PERSONNEL COST	4,386,198.00	5,762,681.60	0.00	5,762,681.60	5,762,681.60	0.00	100.00
2101	SALARY	4,386,198.00	5,762,681.60	0.00	5,762,681.60	5,762,681.60	0.00	100.00
210101	SALARIES AND WAGES	4,386,198.00	5,762,681.60	0.00	5,762,681.60	5,762,681.60	0.00	100.00
21010101	SALARY	4,386,198.00	5,762,681.60	0.00	5,762,681.60	5,762,681.60	0.00	100.00
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 & 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	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
22040103	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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 61								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
022000800000	BOARD OF INTERNAL REVENUE	N	N	N	N	N	N	%
<b>2</b>	<b>EXPENDITURE</b>	<b>300,639,666.66</b>	<b>321,464,967.90</b>	<b>0.00</b>	<b>321,464,967.90</b>	<b>178,565,915.56</b>	<b>142,899,052.34</b>	<b>55.55</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>70,553,924.93</b>	<b>91,964,967.90</b>	<b>0.00</b>	<b>91,964,967.90</b>	<b>88,682,258.36</b>	<b>3,282,709.54</b>	<b>96.43</b>
<b>2101</b>	<b>SALARY</b>	<b>70,553,924.93</b>	<b>91,964,967.90</b>	<b>0.00</b>	<b>91,964,967.90</b>	<b>88,682,258.36</b>	<b>3,282,709.54</b>	<b>96.43</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>70,553,924.93</b>	<b>91,964,967.90</b>	<b>0.00</b>	<b>91,964,967.90</b>	<b>88,682,258.36</b>	<b>3,282,709.54</b>	<b>96.43</b>
21010101	SALARY	70,553,924.93	91,964,967.90	0.00	91,964,967.90	88,682,258.36	3,282,709.54	96.43
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>230,085,741.73</b>	<b>229,500,000.00</b>	<b>0.00</b>	<b>229,500,000.00</b>	<b>89,883,657.20</b>	<b>139,616,342.80</b>	<b>39.16</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>230,005,741.73</b>	<b>219,300,000.00</b>	<b>0.00</b>	<b>219,300,000.00</b>	<b>89,723,657.20</b>	<b>129,576,342.80</b>	<b>40.91</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>1,221,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,994,044.52</b>	<b>5,955.48</b>	<b>99.70</b>
22020102	LOCAL TRAVEL & TRANSPORT; TRAINING	1,221,000.00	2,000,000.00	0.00	2,000,000.00	1,994,044.52	5,955.48	99.70
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>600,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	600,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>511,550.00</b>	<b>45,200,000.00</b>	<b>0.00</b>	<b>45,200,000.00</b>	<b>13,227,500.00</b>	<b>31,972,500.00</b>	<b>29.26</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	184,550.00	200,000.00	0.00	200,000.00	191,500.00	8,500.00	95.75
22020302	PRINTING OF NON SECURITY DOCUMENTS	327,000.00	45,000,000.00	0.00	45,000,000.00	13,036,000.00	31,964,000.00	28.97
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>3,395,874.76</b>	<b>5,800,000.00</b>	<b>0.00</b>	<b>5,800,000.00</b>	<b>2,660,389.04</b>	<b>3,139,610.96</b>	<b>45.87</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,327,274.76	5,500,000.00	0.00	5,500,000.00	2,420,389.04	3,079,610.96	44.01
22020402	MAINTENANCE OF OFFICE FURNITURE	68,600.00	300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>332,500.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>695,400.00</b>	<b>1,304,600.00</b>	<b>34.77</b>
22020501	LOCAL TRAINING	332,500.00	2,000,000.00	0.00	2,000,000.00	695,400.00	1,304,600.00	34.77
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>50,000.00</b>	<b>450,000.00</b>	<b>10.00</b>
22020701	FINANCIAL CONSULTING	0.00	500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00
<b>2202005</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>418,610.24</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>456,665.76</b>	<b>43,334.24</b>	<b>91.33</b>
22020902	INSURANCE PREMIUM	418,610.24	500,000.00	0.00	500,000.00	456,665.76	43,334.24	91.33
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>223,526,206.73</b>	<b>162,800,000.00</b>	<b>0.00</b>	<b>162,800,000.00</b>	<b>70,139,657.88</b>	<b>92,660,342.12</b>	<b>43.08</b>
22021001	REFRESHMENT & MEALS	195,000.00	500,000.00	0.00	500,000.00	180,000.00	320,000.00	36.00
22021002	PUBLICITY & ADVERTISEMENTS	443,000.00	1,000,000.00	0.00	1,000,000.00	276,000.00	724,000.00	27.60
22021003	POSTAGES & COURIER SERVICES	2,465.00	1,300,000.00	0.00	1,300,000.00		1,300,000.00	0.00
22021023	FINAL ACCOUNT & BUDGET PREPARATION EXPENSES	222,885,741.73	0.00	0.00	0.00	0.00	0.00	0.00
22070103	PAYMENT OF 2% COST OF COLLECTION	0.00	160,000,000.00	0.00	160,000,000.00	60,683,657.88	99,316,342.12	43.55
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>80,000.00</b>	<b>10,200,000.00</b>	<b>0.00</b>	<b>10,200,000.00</b>	<b>160,000.00</b>	<b>10,040,000.00</b>	<b>1.57</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>80,000.00</b>	<b>10,200,000.00</b>	<b>0.00</b>	<b>10,200,000.00</b>	<b>160,000.00</b>	<b>10,040,000.00</b>	<b>1.57</b>
22040104	GRANTS TO GOVERNMENT OWNED COMPANIES - CAPITAL	80,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22040109	GRANTS TO COMMUNITIES / NGOs	0.00	200,000.00	0.00	200,000.00	160,000.00	40,000.00	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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 63								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
022200100100	MINISTRY OF COMMERCE AND INDUSTRY							
2	EXPENDITURE	75,990,889.39	418,626,333.50	20,000,000.00	438,626,333.50	371,029,159.90	67,597,173.60	84.59
21	PERSONNEL COST	68,143,889.39	91,626,333.50	0.00	91,626,333.50	77,064,159.90	14,562,173.60	84.11
2101	SALARY	68,143,889.39	91,626,333.50	0.00	91,626,333.50	77,064,159.90	14,562,173.60	84.11
210101	SALARIES AND WAGES	68,143,889.39	91,626,333.50	0.00	91,626,333.50	77,064,159.90	14,562,173.60	84.11
21010101	SALARY	68,143,889.39	91,626,333.50	0.00	91,626,333.50	77,064,159.90	14,562,173.60	84.11
22	OTHER RECURRENT COSTS	7,847,000.00	327,000,000.00	20,000,000.00	347,000,000.00	293,965,000.00	53,035,000.00	84.72
2202	OVERHEAD COST	7,847,000.00	323,500,000.00	20,000,000.00	343,500,000.00	293,965,000.00	49,535,000.00	85.58
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	3,000,000.00	5,000,000.00	8,000,000.00	645,000.00	7,355,000.00	8.06
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00	5,000,000.00	8,000,000.00	645,000.00	7,355,000.00	8.06
220203	MATERIAL & SUPPLIES - GENERAL	1,950,000.00	29,500,000.00	5,000,000.00	34,500,000.00	24,040,000.00	10,460,000.00	69.68
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	1,950,000.00	3,000,000.00	5,000,000.00	8,000,000.00	6,480,000.00	1,520,000.00	81.00
22020303	PRINTING OF NON SECURITY DOCUMENTS	0.00	26,500,000.00	0.00	26,500,000.00	17,560,000.00	8,940,000.00	66.26
220204	MAINTENANCE SERVICE - GENERAL	4,772,000.00	9,000,000.00	5,000,000.00	14,000,000.00	12,090,000.00	1,910,000.00	86.36
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,300,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	-	100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,125,000.00	4,000,000.00	0.00	4,000,000.00	3,090,000.00	910,000.00	77.25
22020406	OTHER MAINTENANCE SERVICE	347,000.00	1,000,000.00	5,000,000.00	6,000,000.00	5,000,000.00	1,000,000.00	83.33
220205	TRAINING - GENERAL	0.00	9,500,000.00	0.00	9,500,000.00	0.00	9,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	9,500,000.00	0.00	9,500,000.00	0.00	9,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,125,000.00	272,500,000.00	5,000,000.00	277,500,000.00	257,190,000.00	20,310,000.00	92.68
22021001	REFRESHMENT & MEALS	0.00	500,000.00	0.00	500,000.00	390,000.00	110,000.00	78.00
22021001	HONORARIUM & SITTING ALLOWANCE	1,125,000.00	2,000,000.00	5,000,000.00	7,000,000.00	6,800,000.00	200,000.00	97.14
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	250,000,000.00	0.00	100.00
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
22040103	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
22040105	GRANT TO COMMUNITIES/NGO'S	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00

# NOTE 64



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 64								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
22205200100	TOURISMS BOARD							
<b>2</b>	<b>EXPENDITURE</b>	<b>38,823,765.60</b>	<b>38,760,472.30</b>	<b>12,000,000.00</b>	<b>50,760,472.58</b>	<b>36,917,492.39</b>	<b>13,842,980.19</b>	<b>72.73</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>30,462,975.60</b>	<b>36,910,472.30</b>	<b>0.00</b>	<b>36,910,472.58</b>	<b>33,847,492.39</b>	<b>3,062,980.19</b>	<b>91.70</b>
<b>2101</b>	<b>SALARY</b>	<b>30,462,975.60</b>	<b>36,910,472.30</b>	<b>0.00</b>	<b>36,910,472.58</b>	<b>33,847,492.39</b>	<b>3,062,980.19</b>	<b>91.70</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>30,462,975.60</b>	<b>36,910,472.30</b>	<b>0.00</b>	<b>36,910,472.58</b>	<b>33,847,492.39</b>	<b>3,062,980.19</b>	<b>91.70</b>
21010101	SALARY	30,462,975.60	36,910,472.30	0.00	36,910,472.58	33,847,492.39	3,062,980.19	91.70
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>8,360,790.00</b>	<b>1,850,000.00</b>	<b>12,000,000.00</b>	<b>13,850,000.00</b>	<b>3,070,000.00</b>	<b>10,780,000.00</b>	<b>22.17</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,360,790.00</b>	<b>1,800,000.00</b>	<b>12,000,000.00</b>	<b>13,800,000.00</b>	<b>3,070,000.00</b>	<b>10,730,000.00</b>	<b>22.25</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>1,822,000.00</b>	<b>300,000.00</b>	<b>2,000,000.00</b>	<b>2,300,000.00</b>	<b>550,000.00</b>	<b>1,750,000.00</b>	<b>23.91</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	1,822,000.00	300,000.00	2,000,000.00	2,300,000.00	550,000.00	1,750,000.00	23.91
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,895,000.00</b>	<b>400,000.00</b>	<b>2,500,000.00</b>	<b>2,900,000.00</b>	<b>790,000.00</b>	<b>2,110,000.00</b>	<b>27.24</b>
22020201	ELECTRICITY CHARGES	2,895,000.00	400,000.00	2,500,000.00	2,900,000.00	790,000.00	2,110,000.00	27.24
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>510,000.00</b>	<b>300,000.00</b>	<b>2,000,000.00</b>	<b>2,300,000.00</b>	<b>290,000.00</b>	<b>2,010,000.00</b>	<b>12.61</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	510,000.00	300,000.00	2,000,000.00	2,300,000.00	290,000.00	2,010,000.00	12.61
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>415,550.00</b>	<b>300,000.00</b>	<b>1,300,000.00</b>	<b>1,600,000.00</b>	<b>250,000.00</b>	<b>1,350,000.00</b>	<b>15.63</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	150,000.00	800,000.00	950,000.00	100,000.00	850,000.00	10.53
22020402	MAINTENANCE OF OFFICE FURNITURE	415,550.00	150,000.00	500,000.00	650,000.00	150,000.00	500,000.00	23.08
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,718,240.00</b>	<b>500,000.00</b>	<b>4,200,000.00</b>	<b>4,700,000.00</b>	<b>1,190,000.00</b>	<b>3,510,000.00</b>	<b>25.32</b>
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,718,240.00	400,000.00	3,400,000.00	3,800,000.00	1,125,000.00	2,675,000.00	29.61
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	100,000.00	800,000.00	900,000.00	65,000.00	835,000.00	7.22
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>
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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 65								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
022205300100	BIRNIN KEBBI CENTRAL MARKET							
2	EXPENDITURE	43,841,441.76	65,454,871.00	0.00	65,454,871.00	58,015,362.24	7,439,508.76	88.63
21	PERSONNEL COST	39,041,441.76	50,804,871.00	0.00	50,804,871.00	50,804,871.00	0.00	100.00
2101	SALARY	39,041,441.76	50,804,871.00	0.00	50,804,871.00	50,804,871.00	0.00	100.00
210101	SALARIES AND WAGES	39,041,441.76	50,804,871.00	0.00	50,804,871.00	50,804,871.00	0.00	100.00
21010101	SALARY	39,041,441.76	50,804,871.00	0.00	50,804,871.00	50,804,871.00	0.00	100.00
22	OTHER RECURRENT COSTS	4,800,000.00	14,650,000.00	0.00	14,650,000.00	7,210,491.24	7,439,508.76	49.22
2202	OVERHEAD COST	4,800,000.00	14,600,000.00	0.00	14,600,000.00	7,210,491.24	7,389,508.76	49.39
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	350,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	350,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220203	MATERIAL & SUPPLIES - GENERAL	700,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	0.00	66.67
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	700,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	0.00	66.67
220204	MAINTENANCE SERVICE - GENERAL	3,750,000.00	7,600,000.00	0.00	7,600,000.00	3,400,000.00	4,200,000.00	44.74
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	780,000.00	1,200,000.00	0.00	1,200,000.00	1,100,000.00	100,000.00	91.67
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	600,000.00	0.00	600,000.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANT/GENERATORS	990,000.00	1,500,000.00	0.00	1,500,000.00	600,000.00	900,000.00	40.00
22020406	OTHER MAINTENANCE SERVICES	880,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	400,000.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	100,000.00	2,500,000.00	0.00	2,500,000.00	800,000.00	1,700,000.00	32.00
22020413	MINOR ROAD MAINTENANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,200,000.00	0.00	4,200,000.00	2,410,491.24	1,789,508.76	57.39
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	3,500,000.00	0.00	3,500,000.00	2,410,491.24	1,089,508.76	68.87
22021006	POSTAGE & 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



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 66								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
022800100100	MINISTRY OF DIGITAL ECONOMY							
<b>2</b>	<b>EXPENDITURE</b>	<b>10,136,995.00</b>	<b>61,400,000.00</b>	<b>0.00</b>	<b>61,400,000.00</b>	<b>46,820,000.00</b>	<b>14,580,000.00</b>	<b>76.25</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>10,136,995.00</b>	<b>61,400,000.00</b>	<b>0.00</b>	<b>61,400,000.00</b>	<b>46,820,000.00</b>	<b>14,580,000.00</b>	<b>76.25</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>10,136,995.00</b>	<b>61,300,000.00</b>	<b>0.00</b>	<b>61,300,000.00</b>	<b>46,820,000.00</b>	<b>14,480,000.00</b>	<b>76.38</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>1,278,500.00</b>	<b>8,500,000.00</b>	<b>0.00</b>	<b>8,500,000.00</b>	<b>6,490,000.00</b>	<b>2,010,000.00</b>	<b>76.35</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,278,500.00	8,500,000.00	0.00	8,500,000.00	6,490,000.00	2,010,000.00	76.35
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>120,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>120,000.00</b>	<b>3,380,000.00</b>	<b>3.43</b>
22020201	ELECTRICITY CHARGES	120,000.00	3,500,000.00	0.00	3,500,000.00	120,000.00	3,380,000.00	3.43
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>532,000.00</b>	<b>4,700,000.00</b>	<b>0.00</b>	<b>4,700,000.00</b>	<b>4,690,000.00</b>	<b>10,000.00</b>	<b>99.79</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	532,000.00	4,700,000.00	0.00	4,700,000.00	4,690,000.00	10,000.00	99.79
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>2,356,495.00</b>	<b>11,400,000.00</b>	<b>0.00</b>	<b>11,400,000.00</b>	<b>10,290,000.00</b>	<b>1,110,000.00</b>	<b>90.26</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	685,000.00	700,000.00	0.00	700,000.00	300,000.00	400,000.00	42.86
22020402	MAINTENANCE OF OFFICE FURNITURE	721,495.00	4,700,000.00	0.00	4,700,000.00	4,590,000.00	110,000.00	97.66
22020403	MAINTENANCE OF COMMUNICATION EQUIPMENT	950,000.00	6,000,000.00	0.00	6,000,000.00	5,400,000.00	600,000.00	90.00
<b>220207</b>	<b>CONSULTING AND PROFESSIONAL SERVICE - GENERAL</b>	<b>3,600,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>14,870,000.00</b>	<b>5,130,000.00</b>	<b>74.35</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	3,600,000.00	20,000,000.00	0.00	20,000,000.00	14,870,000.00	5,130,000.00	74.35
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,250,000.00</b>	<b>13,200,000.00</b>	<b>0.00</b>	<b>13,200,000.00</b>	<b>10,360,000.00</b>	<b>2,840,000.00</b>	<b>78.48</b>
22021001	REFRESHMENT & MEALS	0.00	3,700,000.00	0.00	3,700,000.00	3,300,000.00	0.00	89.19
22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	3,700,000.00	0.00	3,700,000.00	2,370,000.00	1,330,000.00	64.05
22021007	WELFARE PACKAGES	2,000,000.00	5,800,000.00	0.00	5,800,000.00	4,690,000.00	1,110,000.00	80.86
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO COMMUNITIES/NGOs	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00

# NOTE 67



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 67								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023305100100	MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING							
<b>2</b>	<b>EXPENDITURES</b>	0.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	-	100.00
22	OTHER RECURRENT COSTS	0.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	0.00	0.00
2202	OVERHEAD COST	0.00	50,500,000.00	0.00	50,500,000.00	50,500,000.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE BUILDING/RENT	0.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	0.00
22020403	OFFICE MAIN FINANCIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	28,500,000.00	0.00	28,500,000.00	28,500,000.00	0.00	0.00
22021001	REFRESHMENT & MEALS	0.00	8,500,000.00	0.00	8,500,000.00	8,500,000.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	0.00
22021003	WELFARE PACKAGES	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>	0.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00
22040101	GRANT TO COMMUNITIES/NGOS	0.00	9,500,000.00	0.00	9,500,000.00	9,500,000.00	0.00	100.00

# NOTE 68



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

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	5,825,000.00	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
	MINISTRY OF TRANSPORT AND RENEWABLE ENERGY (HOT)	ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
022900100100		₦	₦	₦	₦	₦	₦	%
<b>2</b>	<b>EXPENDITURE</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>22,570,000.00</b>	<b>7,430,000.00</b>	<b>75.23</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>22,570,000.00</b>	<b>7,430,000.00</b>	<b>75.23</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>18,165,000.00</b>	<b>6,835,000.00</b>	<b>72.66</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>0.00</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>7,500,000.00</b>	<b>7,320,000.00</b>	<b>180,000.00</b>	<b>97.60</b>
22020102	LOCAL TRAVELL & TRANSPORT: TRAINING	0.00	7,500,000.00	0.00	7,500,000.00	7,320,000.00	180,000.00	97.60
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>50.00</b>
22020201	ELECTRICITY CHARGES	0.00	500,000.00	0.00	500,000.00	250,000.00	250,000.00	50.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,300,000.00</b>	<b>700,000.00</b>	<b>76.67</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00	0.00	1,500,000.00	1,100,000.00	400,000.00	73.33
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>0.00</b>	<b>4,500,000.00</b>	<b>0.00</b>	<b>4,500,000.00</b>	<b>3,190,000.00</b>	<b>1,310,000.00</b>	<b>70.89</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,500,000.00	0.00	1,500,000.00	1,340,000.00	160,000.00	89.33
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	0.00	1,000,000.00	730,000.00	270,000.00	73.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020408	OTHER MAINTENANCE SERVICES	0.00	1,500,000.00	0.00	1,500,000.00	1,120,000.00	380,000.00	74.67
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,430,000.00</b>	<b>70,000.00</b>	<b>97.20</b>
22020501	LOCAL TRAINING	0.00	2,500,000.00	0.00	2,500,000.00	2,430,000.00	70,000.00	97.20
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>5,105,000.00</b>	<b>1,895,000.00</b>	<b>72.93</b>
22021001	REFRESHMENT & MEALS	0.00	2,500,000.00	0.00	2,500,000.00	1,645,000.00	855,000.00	65.80
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	0.00	2,000,000.00	1,960,000.00	40,000.00	98.00
22021007	WELFARE PACKAGES	0.00	2,500,000.00	0.00	2,500,000.00	1,500,000.00	1,000,000.00	60.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,405,000.00</b>	<b>595,000.00</b>	<b>88.10</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,405,000.00</b>	<b>595,000.00</b>	<b>88.10</b>
22040105	GRANT AND COMMUNITIES/NGOs	0.00	5,000,000.00	0.00	5,000,000.00	4,405,000.00	595,000.00	88.10

# NOTE 70



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 70								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025400100100	MINISTRY OF RURAL & COMMUNITY DEVELOPMENT							
<b>2</b>	<b>EXPENDITURE</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>45,000,000.00</b>	<b>15,000,000.00</b>	<b>75.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>45,000,000.00</b>	<b>15,000,000.00</b>	<b>75.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>39,052,000.00</b>	<b>10,948,000.00</b>	<b>78.10</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>6,215,000.00</b>	<b>785,000.00</b>	<b>88.79</b>
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	7,000,000.00	0.00	7,000,000.00	6,215,000.00	785,000.00	88.79
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>990,000.00</b>	<b>10,000.00</b>	<b>99.00</b>
22020201	ELECTRICITY CHARGES	0.00	1,000,000.00	0.00	1,000,000.00	990,000.00	10,000.00	99.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	<b>33.33</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	3,000,000.00	0.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>6,680,000.00</b>	<b>2,320,000.00</b>	<b>74.22</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	7,000,000.00	0.00	7,000,000.00	6,060,000.00	940,000.00	86.57
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	0.00	2,000,000.00	620,000.00	1,380,000.00	31.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>24,167,000.00</b>	<b>5,833,000.00</b>	<b>80.56</b>
22021001	REFRESHMENT & MEALS	0.00	10,000,000.00	0.00	10,000,000.00	7,372,000.00	2,628,000.00	73.72
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	10,000,000.00	0.00	10,000,000.00	8,875,000.00	1,125,000.00	88.75
22021007	WELFARE PACKAGES	0.00	10,000,000.00	0.00	10,000,000.00	7,920,000.00	2,080,000.00	79.20
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>5,948,000.00</b>	<b>4,052,000.00</b>	<b>59.48</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>5,948,000.00</b>	<b>4,052,000.00</b>	<b>59.48</b>
22040109	GRANT AND CONTRIBUTIONS/NGOs	0.00	10,000,000.00	0.00	10,000,000.00	5,948,000.00	4,052,000.00	59.48

# NOTE 71



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 71								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023410300100	RURAL ELECTRIFICATION BOARD (REB)							
<b>2</b>	<b>EXPENDITURE</b>	<b>22,742,950.66</b>	<b>34,667,094.90</b>	<b>0.00</b>	<b>34,667,094.90</b>	<b>32,551,551.30</b>	<b>2,115,543.60</b>	<b>93.90</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>19,443,950.66</b>	<b>29,549,094.90</b>	<b>0.00</b>	<b>29,549,094.90</b>	<b>27,633,551.30</b>	<b>1,915,543.60</b>	<b>93.52</b>
<b>2101</b>	<b>SALARY</b>	<b>19,443,950.66</b>	<b>29,549,094.90</b>	<b>0.00</b>	<b>29,549,094.90</b>	<b>27,633,551.30</b>	<b>1,915,543.60</b>	<b>93.52</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>19,443,950.66</b>	<b>29,549,094.90</b>	<b>0.00</b>	<b>29,549,094.90</b>	<b>27,633,551.30</b>	<b>1,915,543.60</b>	<b>93.52</b>
<b>21010101</b>	<b>SALARY</b>	<b>19,443,950.66</b>	<b>29,549,094.90</b>	<b>0.00</b>	<b>29,549,094.90</b>	<b>27,633,551.30</b>	<b>1,915,543.60</b>	<b>93.52</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,299,000.00</b>	<b>5,118,000.00</b>	<b>0.00</b>	<b>5,118,000.00</b>	<b>4,918,000.00</b>	<b>200,000.00</b>	<b>96.09</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,299,000.00</b>	<b>5,118,000.00</b>	<b>0.00</b>	<b>5,118,000.00</b>	<b>4,918,000.00</b>	<b>200,000.00</b>	<b>96.09</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>693,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22020102</b>	<b>LOCAL TRAVEL &amp; TRANSPORT: TRAINING</b>	<b>693,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>100.00</b>
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>192,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22020201</b>	<b>ELECTRICITY CHARGES</b>	<b>192,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>100.00</b>
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>306,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>395,000.00</b>	<b>5,000.00</b>	<b>98.75</b>
<b>22020301</b>	<b>OFFICE STATIONERIES/COMPUTER CONSUMABLES</b>	<b>306,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>395,000.00</b>	<b>5,000.00</b>	<b>98.75</b>
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>1,457,000.00</b>	<b>2,018,000.00</b>	<b>0.00</b>	<b>2,018,000.00</b>	<b>2,018,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22020401</b>	<b>MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT</b>	<b>714,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22020402</b>	<b>MAINTENANCE OF OFFICE FURNITURE</b>	<b>220,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22020404</b>	<b>MAINTENANCE OF OFFICE/IT EQUIPMENTS</b>	<b>268,000.00</b>	<b>268,000.00</b>	<b>0.00</b>	<b>268,000.00</b>	<b>268,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>22020406</b>	<b>OTHER MAINTENANCE SERVICE</b>	<b>255,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>100.00</b>
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>253,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>425,000.00</b>	<b>175,000.00</b>	<b>70.83</b>
<b>22020501</b>	<b>LOCAL TRAINING</b>	<b>253,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>425,000.00</b>	<b>175,000.00</b>	<b>70.83</b>
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	<b>181,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>280,000.00</b>	<b>20,000.00</b>	<b>93.33</b>
<b>22020704</b>	<b>ENGINEERING SERVICES</b>	<b>181,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>280,000.00</b>	<b>20,000.00</b>	<b>93.33</b>
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>217,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22021001</b>	<b>REFRESHMENT &amp; MEALS</b>	<b>120,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>-</b>	<b>100.00</b>
<b>22021004</b>	<b>MEDICAL EXPENSES - GENERAL</b>	<b>97,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>-</b>	<b>100.00</b>

# NOTE 72



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 72								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>023410500100</b>	<b>SIR AHMADU BELLO AIRPORT</b>							
<b>2</b>	<b>EXPENDITURE</b>	<b>112,087,584.36</b>	<b>305,762,240.00</b>	<b>0.00</b>	<b>305,762,240.00</b>	<b>112,087,584.36</b>	<b>193,674,655.64</b>	<b>36.66</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>52,087,584.36</b>	<b>56,262,240.00</b>	<b>0.00</b>	<b>56,262,240.00</b>	<b>52,087,584.36</b>	<b>4,174,655.64</b>	<b>92.58</b>
<b>2101</b>	<b>SALARY</b>	<b>52,087,584.36</b>	<b>56,262,240.00</b>	<b>0.00</b>	<b>56,262,240.00</b>	<b>52,087,584.36</b>	<b>4,174,655.64</b>	<b>92.58</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>52,087,584.36</b>	<b>56,262,240.00</b>	<b>0.00</b>	<b>56,262,240.00</b>	<b>52,087,584.36</b>	<b>4,174,655.64</b>	<b>92.58</b>
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
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>60,000,000.00</b>	<b>249,500,000.00</b>	<b>0.00</b>	<b>249,500,000.00</b>	<b>60,000,000.00</b>	<b>189,500,000.00</b>	<b>24.05</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>58,000,000.00</b>	<b>247,500,000.00</b>	<b>0.00</b>	<b>247,500,000.00</b>	<b>58,000,000.00</b>	<b>189,500,000.00</b>	<b>23.43</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
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
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>6,200,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>6,200,000.00</b>	<b>3,800,000.00</b>	<b>62.00</b>
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
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>790,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>790,000.00</b>	<b>210,000.00</b>	<b>79.00</b>
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
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>14,730,000.00</b>	<b>21,000,000.00</b>	<b>0.00</b>	<b>21,000,000.00</b>	<b>14,730,000.00</b>	<b>6,270,000.00</b>	<b>70.14</b>
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
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>10,740,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>10,740,000.00</b>	<b>9,260,000.00</b>	<b>53.70</b>
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
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>	<b>11,340,000.00</b>	<b>152,000,000.00</b>	<b>0.00</b>	<b>152,000,000.00</b>	<b>11,340,000.00</b>	<b>140,660,000.00</b>	<b>7.46</b>
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
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>9,200,000.00</b>	<b>38,500,000.00</b>	<b>0.00</b>	<b>38,500,000.00</b>	<b>9,200,000.00</b>	<b>29,300,000.00</b>	<b>23.90</b>
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	17.16
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS - GENERAL</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
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 73



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 73								
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	%
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 STATIONER ES/COMPUTER CONSUMABLES	2,278,000.00	3,500,000.00	0.00	3,500,000.00	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	7,657,000.00	23.33
22020402	MAINTENANCE OF OFFICE FURNITURE	1,434,000.00	3,000,000.00	0.00	3,000,000.00	1,540,000.00	1,450,000.00	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	3,000,000.00	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	33,000,000.00	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 MONITORING EXPENSES	2,400,000.00	2,400,000.00	0.00	7,400,000.00	2,333,000.00	5,057,000.00	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 74



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 74								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023410300100	<b>COMMUNITY AND SOCIAL DEVELOPMENT AGENCY (CSDA)</b>							
2	<b>EXPENDITURE</b>	0.00	34,240,000.00	0.00	34,240,000.00	0.00	0.00	0.00
21	<b>PERSONAL COST</b>	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
2101	<b>SALARY</b>	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
21010101	<b>SALARIES AND WAGES</b>	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
21010101	<b>SALARY</b>	0.00	22,240,000.00	0.00	22,240,000.00	0.00	0.00	0.00
22	<b>OTHER RECURRENT COSTS</b>	0.00	12,000,000.00	0.00	12,000,000.00	0.00	0.00	0.00
2202	<b>OVERHEAD COST</b>	0.00	11,850,000.00	0.00	11,850,000.00	0.00	0.00	0.00
220201	<b>TRAVEL AND TRANSPORT- GENERAL</b>	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	<b>UTILITIES - GENERAL</b>	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	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	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	<b>MAINTENANCE SERVICE - GENERAL</b>	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	OFFICE MAINTENANCE SERVICE	0.00	400,000.00	0.00	400,000.00	0.00	0.00	0.00
220205	<b>TRAINING - GENERAL</b>	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	<b>MISCELLANEOUS EXPENSES GENERAL</b>	0.00	550,000.00	0.00	550,000.00	0.00	0.00	0.00
22021001	RELIEF/STIPENDIUM & MILLS	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	<b>GRANT AND CONTRIBUTIONS - GENERAL</b>	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
220401	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	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 75



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 75								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023410300100	KEBBI INVESTMENT PROMOTION AGENCY (KIPA)							
<b>2</b>	<b>EXPENDITURE</b>	<b>0.00</b>	<b>29,000,000.00</b>	<b>0.00</b>	<b>29,000,000.00</b>	<b>0.00</b>	<b>29,000,000.00</b>	<b>0.00</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>21010101</b>	<b>SALARY</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>8,450,000.00</b>	<b>15,550,000.00</b>	<b>35.21</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>8,450,000.00</b>	<b>13,550,000.00</b>	<b>38.41</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>3,100,000.00</b>	<b>1,900,000.00</b>	<b>62.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	0.00	5,000,000.00	3,100,000.00	1,900,000.00	62.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>100.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>0.00</b>	<b>4,800,000.00</b>	<b>0.00</b>	<b>4,800,000.00</b>	<b>3,950,000.00</b>	<b>850,000.00</b>	<b>82.29</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00		100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	800,000.00	0.00	800,000.00	500,000.00	300,000.00	62.50
22020406	OTHER MAINTENANCE SERVICE	0.00	2,000,000.00	0.00	2,000,000.00	1,450,000.00	550,000.00	72.50
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>400,000.00</b>	<b>1,600,000.00</b>	<b>20.00</b>
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00	400,000.00	1,600,000.00	20.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>7,200,000.00</b>	<b>0.00</b>	<b>7,200,000.00</b>	<b>0.00</b>	<b>7,200,000.00</b>	<b>0.00</b>
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	4,200,000.00	0.00	4,200,000.00	0.00	4,200,000.00	0.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22040109	GRANT TO COMMUNITIES/NGOs	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00

# NOTE 76



NOTE 76								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
023800700100	COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS(CARES)							
2	EXPENDITURE	0.00	350,000,000.00	0.00	4,237,480,398.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	350,000,000.00	0.00	4,237,480,398.00	0.00	0.00	0.00
2202	OVERHEAD COST	0.00	350,000,000.00	0.00	4,237,480,398.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	350,000,000.00	0.00	4,237,480,398.00	0.00	0.00	0.00
22021034	CARES OPERATIONAL COSTS	0.00	450,000,000.00	3,787,480,398.00	4,237,480,398.00	0.00	0.00	0.00

# NOTE 77



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 77								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025000100100	FISCAL RESPONSIBILITY COMMISSION							
<b>2</b>	<b>EXPENDITURE</b>	<b>0.00</b>	<b>30,640,000.00</b>	<b>0.00</b>	<b>30,640,000.00</b>	<b>30,600,000.00</b>	<b>40,000.00</b>	<b>99.87</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00</b>	<b>-</b>	<b>100.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00</b>	<b>-</b>	<b>100.00</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>0.00</b>	<b>27,000,000.00</b>	<b>27,000,000.00</b>	<b>-</b>	<b>100.00</b>
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	0.00	27,000,000.00	0.00	27,000,000.00	27,000,000.00	-	100.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,600,000.00</b>	<b>3,640,000.00</b>	<b>0.00</b>	<b>3,640,000.00</b>	<b>3,600,000.00</b>	<b>40,000.00</b>	<b>98.90</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,600,000.00</b>	<b>3,640,000.00</b>	<b>0.00</b>	<b>3,640,000.00</b>	<b>3,600,000.00</b>	<b>40,000.00</b>	<b>98.90</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>0.00</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>240,000.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>100.00</b>
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
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>100.00</b>
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
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,560,000.00</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>1,560,000.00</b>	<b>40,000.00</b>	<b>97.50</b>
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
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>0.00</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>0.00</b>	<b>100.00</b>
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 78



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 78								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
025200100100	MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT	₦	₦	₦	₦	₦	₦	%
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

# NOTE 79



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 79 CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025210200100	WATER BOARD							
<b>2</b>	<b>EXPENDITURE</b>	<b>271,292,646.60</b>	<b>462,186,841.10</b>	<b>0.00</b>	<b>444,186,841.10</b>	<b>271,292,646.60</b>	<b>172,894,194.50</b>	<b>61.08</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>138,180,646.60</b>	<b>179,634,841.10</b>	<b>0.00</b>	<b>179,634,841.10</b>	<b>138,180,646.60</b>	<b>41,454,194.50</b>	<b>76.92</b>
<b>2101</b>	<b>SALARY</b>	<b>138,180,646.60</b>	<b>179,634,841.10</b>	<b>0.00</b>	<b>179,634,841.10</b>	<b>138,180,646.60</b>	<b>41,454,194.50</b>	<b>76.92</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>138,180,646.60</b>	<b>179,634,841.10</b>	<b>0.00</b>	<b>179,634,841.10</b>	<b>138,180,646.60</b>	<b>41,454,194.50</b>	<b>76.92</b>
21010101	SALARY	138,180,646.60	179,634,841.10	0.00	179,634,841.10	138,180,646.60	41,454,194.50	76.92
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>133,112,000.00</b>	<b>282,552,000.00</b>	<b>0.00</b>	<b>264,552,000.00</b>	<b>133,112,000.00</b>	<b>131,440,000.00</b>	<b>50.32</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>131,032,000.00</b>	<b>280,472,000.00</b>	<b>0.00</b>	<b>262,472,000.00</b>	<b>131,032,000.00</b>	<b>131,440,000.00</b>	<b>49.92</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>6,120,000.00</b>	<b>13,120,000.00</b>	<b>0.00</b>	<b>13,120,000.00</b>	<b>6,120,000.00</b>	<b>7,000,000.00</b>	<b>46.65</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	10,000,000.00	0.00	10,000,000.00	4,000,000.00	6,000,000.00	40.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,120,000.00	3,120,000.00	0.00	3,120,000.00	2,120,000.00	1,000,000.00	67.93
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>28,280,000.00</b>	<b>68,280,000.00</b>	<b>0.00</b>	<b>68,280,000.00</b>	<b>28,280,000.00</b>	<b>40,000,000.00</b>	<b>41.42</b>
22020201	ELECTRICITY CHARGES	28,280,000.00	68,280,000.00	0.00	68,280,000.00	28,280,000.00	40,000,000.00	41.42
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>3,848,000.00</b>	<b>7,248,000.00</b>	<b>0.00</b>	<b>7,248,000.00</b>	<b>3,848,000.00</b>	<b>0.00</b>	<b>53.09</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	2,600,000.00	6,000,000.00	0.00	6,000,000.00	2,600,000.00	0.00	43.33
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,040,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
22020309	UNIFORMS & OTHER CLOTHING	208,000.00	208,000.00	0.00	208,000.00	208,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>26,288,000.00</b>	<b>104,088,000.00</b>	<b>18,000,000.00</b>	<b>86,088,000.00</b>	<b>26,288,000.00</b>	<b>59,800,000.00</b>	<b>30.54</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,640,000.00	55,640,000.00	18,000,000.00	37,640,000.00	3,640,000.00	0.00	9.57
22020402	MAINTENANCE OF OFFICE FURNITURE	2,288,000.00	2,288,000.00	0.00	2,288,000.00	2,288,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	3,640,000.00	3,640,000.00	0.00	3,640,000.00	3,640,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,440,000.00	15,440,000.00	0.00	15,440,000.00	6,440,000.00	9,000,000.00	41.71
22020406	OTHER MAINTENANCE SERVICES	8,200,000.00	25,000,000.00	0.00	25,000,000.00	8,200,000.00	16,800,000.00	32.80
<b>220206</b>	<b>OTHER SERVICES - GENERALS</b>	<b>6,760,000.00</b>	<b>6,760,000.00</b>	<b>0.00</b>	<b>6,760,000.00</b>	<b>6,760,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020602	OFFICE RENT	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00
22020605	CLEANING & FUMIGATION SERVICES	4,680,000.00	4,680,000.00	0.00	4,680,000.00	4,680,000.00	0.00	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>6,800,000.00</b>	<b>10,200,000.00</b>	<b>0.00</b>	<b>10,200,000.00</b>	<b>6,800,000.00</b>	<b>3,400,000.00</b>	<b>66.67</b>
22020701	ENGINEERING SERVICES	2,600,000.00	5,000,000.00	0.00	5,000,000.00	2,600,000.00	0.00	52.00
22020708	MEDICAL CONSULTING	4,200,000.00	5,200,000.00	0.00	5,200,000.00	4,200,000.00	1,000,000.00	80.77
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>46,800,000.00</b>	<b>60,800,000.00</b>	<b>0.00</b>	<b>60,800,000.00</b>	<b>46,800,000.00</b>	<b>0.00</b>	<b>76.97</b>
22020801	MOTOR VEHICLE FUEL COST	46,800,000.00	60,800,000.00	0.00	60,800,000.00	46,800,000.00	0.00	76.97
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,040,000.00</b>	<b>1,040,000.00</b>	<b>0.00</b>	<b>1,040,000.00</b>	<b>1,040,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,040,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,096,000.00</b>	<b>8,936,000.00</b>	<b>0.00</b>	<b>8,936,000.00</b>	<b>5,096,000.00</b>	<b>0.00</b>	<b>57.03</b>
22021001	REFRESHMENT & MEALS	1,040,000.00	3,380,000.00	0.00	3,380,000.00	1,040,000.00	0.00	30.77
22021003	PUBL CITY & ADVERTISEMENTS	1,560,000.00	3,050,000.00	0.00	3,060,000.00	1,560,000.00	0.00	50.98
22021019	MEDICAL EXPENSES INTERNATIONAL	2,496,000.00	2,496,000.00	0.00	2,496,000.00	2,496,000.00	0.00	100.00
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS GENERAL</b>	<b>2,080,000.00</b>	<b>2,080,000.00</b>	<b>0.00</b>	<b>2,080,000.00</b>	<b>2,080,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,080,000.00</b>	<b>2,080,000.00</b>	<b>0.00</b>	<b>2,080,000.00</b>	<b>2,080,000.00</b>	<b>0.00</b>	<b>100.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENT CURRENT	2,080,000.00	2,080,000.00	0.00	2,080,000.00	2,080,000.00	0.00	100.00

# NOTE 80



NOTE 80								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2022	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025210300100	STATE RURAL WATER SUPPLY & SANITATION AGENCY(RUWATSAN)							
<b>2</b>	<b>EXPENDITURE</b>	<b>4,058,735.90</b>	<b>9,324,036.00</b>	<b>0.00</b>	<b>9,324,036.00</b>	<b>4,296,802.80</b>	<b>5,027,233.20</b>	<b>46.08</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>2,618,735.90</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,856,802.80</b>	<b>143,197.20</b>	<b>95.23</b>
<b>2101</b>	<b>SALARY</b>	<b>2,618,735.90</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,856,802.80</b>	<b>143,197.20</b>	<b>95.23</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>2,618,735.90</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,856,802.80</b>	<b>143,197.20</b>	<b>95.23</b>
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
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,440,000.00</b>	<b>6,324,036.00</b>	<b>0.00</b>	<b>6,324,036.00</b>	<b>1,440,000.00</b>	<b>4,884,036.00</b>	<b>22.77</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,440,000.00</b>	<b>6,324,036.00</b>	<b>0.00</b>	<b>6,324,036.00</b>	<b>1,440,000.00</b>	<b>4,884,036.00</b>	<b>22.77</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>280,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>240,000.00</b>	<b>1,260,000.00</b>	<b>16.00</b>
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
<b>220202</b>	<b>UTILITIES GENERAL</b>	<b>140,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>240,000.00</b>	<b>160,000.00</b>	<b>60.00</b>
22020201	ELECTRICITY CHARGES	140,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	<b>200,000.00</b>	<b>524,036.00</b>	<b>0.00</b>	<b>524,036.00</b>	<b>120,000.00</b>	<b>404,036.00</b>	<b>22.90</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	200,000.00	524,036.00	0.00	524,036.00	120,000.00	404,036.00	22.90
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>380,000.00</b>	<b>3,100,000.00</b>	<b>0.00</b>	<b>3,100,000.00</b>	<b>400,000.00</b>	<b>2,700,000.00</b>	<b>12.90</b>
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
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>120,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>120,000.00</b>	<b>80,000.00</b>	<b>60.00</b>
22020501	LOCAL TRAINING	120,000.00	200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>320,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>320,000.00</b>	<b>280,000.00</b>	<b>53.33</b>
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

# NOTE 81



NOTE 81								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>125300100100</b>	<b>MINISTRY OF LANDS &amp; HOUSING</b>							
<b>2</b>	<b>EXPENDITURE</b>	<b>120,098,415.00</b>	<b>150,896,940.80</b>	<b>45,000,000.00</b>	<b>195,896,940.80</b>	<b>161,659,860.55</b>	<b>34,237,080.25</b>	<b>82.52</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>110,728,415.00</b>	<b>132,896,940.80</b>	<b>0.00</b>	<b>132,896,940.80</b>	<b>119,409,860.55</b>	<b>13,487,080.25</b>	<b>89.85</b>
<b>2101</b>	<b>SALARY</b>	<b>110,728,415.00</b>	<b>132,896,940.80</b>	<b>0.00</b>	<b>132,896,940.80</b>	<b>119,409,860.55</b>	<b>13,487,080.25</b>	<b>89.85</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>110,728,415.00</b>	<b>132,896,940.80</b>	<b>0.00</b>	<b>132,896,940.80</b>	<b>119,409,860.55</b>	<b>13,487,080.25</b>	<b>89.85</b>
21010101	SALARY	110,728,415.00	132,896,940.80	0.00	132,896,940.80	119,409,860.55	13,487,080.25	89.85
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>9,370,000.00</b>	<b>18,000,000.00</b>	<b>45,000,000.00</b>	<b>63,000,000.00</b>	<b>42,250,000.00</b>	<b>20,750,000.00</b>	<b>67.06</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>9,370,000.00</b>	<b>17,800,000.00</b>	<b>44,700,000.00</b>	<b>62,500,000.00</b>	<b>41,750,000.00</b>	<b>20,750,000.00</b>	<b>66.80</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>2,730,000.00</b>	<b>3,250,000.00</b>	<b>14,250,000.00</b>	<b>17,500,000.00</b>	<b>10,000,000.00</b>	<b>7,500,000.00</b>	<b>57.14</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,730,000.00	3,250,000.00	14,250,000.00	17,500,000.00	10,000,000.00	7,500,000.00	57.14
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>480,000.00</b>	<b>2,000,000.00</b>	<b>4,600,000.00</b>	<b>6,600,000.00</b>	<b>3,600,000.00</b>	<b>3,000,000.00</b>	<b>54.55</b>
22020201	ELECTRICITY CHARGES	480,000.00	2,000,000.00	4,600,000.00	6,600,000.00	3,600,000.00	3,000,000.00	54.55
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>3,040,000.00</b>	<b>3,100,000.00</b>	<b>18,500,000.00</b>	<b>21,600,000.00</b>	<b>16,330,000.00</b>	<b>5,270,000.00</b>	<b>75.60</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,100,000.00	1,100,000.00	10,500,000.00	11,600,000.00	8,210,000.00	3,390,000.00	70.78
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	2,000,000.00	2,500,000.00	1,100,000.00	1,400,000.00	44.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	440,000.00	500,000.00	2,500,000.00	3,000,000.00	2,590,000.00	410,000.00	86.33
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	3,500,000.00	4,500,000.00	4,430,000.00	70,000.00	98.44
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,250,000.00</b>	<b>1,250,000.00</b>	<b>1,250,000.00</b>	<b>2,500,000.00</b>	<b>2,400,000.00</b>	<b>100,000.00</b>	<b>96.00</b>
22020706	SURVEYING SERVICES	1,250,000.00	1,250,000.00	1,250,000.00	2,500,000.00	2,400,000.00	100,000.00	96.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,870,000.00</b>	<b>8,200,000.00</b>	<b>6,100,000.00</b>	<b>14,300,000.00</b>	<b>9,420,000.00</b>	<b>4,880,000.00</b>	<b>65.87</b>
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	6,100,000.00	6,300,000.00	3,750,000.00	2,550,000.00	59.52
22021002	HONORARIUM & SITTING ALLOWANCES	1,200,000.00	5,000,000.00	0.00	5,000,000.00	3,850,000.00	1,150,000.00	77.00
22021007	WELFARE PACKAGES	470,000.00	3,000,000.00	0.00	3,000,000.00	1,820,000.00	1,180,000.00	60.67
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>200,000.00</b>	<b>300,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>200,000.00</b>	<b>300,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	0.00	200,000.00	300,000.00	500,000.00	500,000.00	0.00	0.00

# NOTE 82



NOTE 82								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
125300200100	OFFICE OF THE SURVEYOR GENERAL							
2	EXPENDITURE	0.00	11,300,000.00	0.00	11,300,000.00	5,000,000.00	6,300,000.00	44.25
22	OTHER RECURRENT COSTS	0.00	11,300,000.00	0.00	11,300,000.00	5,000,000.00	6,300,000.00	44.25
2202	OVERHEAD COST	0.00	11,150,000.00	0.00	11,150,000.00	4,900,000.00	6,250,000.00	43.95
220201	TRAVEL AND TRANSPORT- GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
220202	UTILITIES - GENERAL	0.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67
22020201	ELECTRICITY CHARGES	0.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,500,000.00	0.00	2,500,000.00	1,050,000.00	1,450,000.00	42.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
22020302	BOOKS	0.00	500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00
22020305	PRINTING OF NON SECURITY DOCUMENT	0.00	1,000,000.00	0.00	1,000,000.00	300,000.00	700,000.00	30.00
220204	MAINTENANCE SERVICE - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	450,000.00	550,000.00	45.00
22020405	MAINTENANCE OF PLANTS GENERATORS	0.00	1,000,000.00	0.00	1,000,000.00	450,000.00	550,000.00	45.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	650,000.00	1,350,000.00	32.50
22020501	LOCAL TRAINING	0.00	2,000,000.00	0.00	2,000,000.00	650,000.00	1,350,000.00	32.50
220206	OTHER SERVICES GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	500,000.00	1,000,000.00	33.33
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,500,000.00	0.00	1,500,000.00	500,000.00	1,000,000.00	33.33
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020706	SURVEYING SERVICES	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,500,000.00	0.00	1,500,000.00	650,000.00	850,000.00	43.33
22021001	REFRESHMENT & MEALS	0.00	1,500,000.00	0.00	1,500,000.00	650,000.00	850,000.00	43.33
2204	GRANT AND CONTRIBUTIONS GENERAL	0.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67
220401	LOCAL GRANT AND CONTRIBUTIONS	0.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67
22040101	GRANT TO COMMUNITIES / NGOs	0.00	150,000.00	0.00	150,000.00	100,000.00	50,000.00	66.67

# NOTE 83



NOTE 83								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
125300110100	STATE HOUSING CORPORATION							
2	EXPENDITURE	9,686,206.00	13,767,067.80	0.00	13,767,067.80	11,960,794.48	1,806,273.32	86.88
21	PERSONAL COST	7,936,206.00	10,317,067.80	0.00	10,317,067.80	10,160,794.48	0.00	98.49
2101	SALARY	7,936,206.00	10,317,067.80	0.00	10,317,067.80	10,160,794.48	0.00	98.49
21010101	SALARIES AND WAGES	7,936,206.00	10,317,067.80	0.00	10,317,067.80	10,160,794.48	0.00	98.49
21010101	SALARY	7,936,206.00	10,317,067.80	0.00	10,317,067.80	10,160,794.48	0.00	98.49
22	OTHER RECURRENT COSTS	1,750,000.00	3,450,000.00	0.00	3,450,000.00	1,800,000.00	1,650,000.00	52.17
2202	OVERHEAD COST	1,670,000.00	3,350,000.00	0.00	3,350,000.00	1,800,000.00	1,550,000.00	53.73
220201	TRAVEL AND TRANSPORT- GENERAL	310,000.00	500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	310,000.00	500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
220202	UTILITIES - GENERAL	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
22020201	ELECTRICITY CHARGES	240,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
220203	MATERIALS AND SUPPLIES - GENRAL	390,000.00	1,300,000.00	0.00	1,300,000.00	590,000.00	710,000.00	45.38
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	390,000.00	1,300,000.00	0.00	1,300,000.00	590,000.00	710,000.00	45.38
220204	MAINTENANCE SERVICE - GENERAL	410,000.00	650,000.00	0.00	650,000.00	505,000.00	145,000.00	77.69
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	160,000.00	300,000.00	0.00	300,000.00	180,000.00	120,000.00	60.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	350,000.00	0.00	350,000.00	325,000.00	25,000.00	92.86
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	0.00	100,000.00	45,000.00	0.00	45.00
22020706	SURVEYING SERVICES	100,000.00	100,000.00	0.00	100,000.00	45,000.00	0.00	45.00
220210	MISCELLANEOUS EXPENSES GENERAL	220,000.00	400,000.00	0.00	400,000.00	20,000.00	380,000.00	5.00
22021003	PUBLICITY & ADVERTISEMENT	140,000.00	300,000.00	0.00	300,000.00	20,000.00	280,000.00	6.67
22021024	COMMITTEE & COMMISSION EXPENSES	80,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
2204	GRANT AND CONTRIBUTIONS GENERAL	80,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	80,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	80,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

# NOTE 84



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 84								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
025900100100	MINISTRY OF PHYSICAL PLANNING AND URBAN DEVELOPMENT							
<b>2</b>	<b>EXPENDITURE</b>	0.00	60,000,000.00	0.00	60,000,000.00	37,310,000.00	22,690,000.00	62.18
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	0.00	60,000,000.00	0.00	60,000,000.00	33,320,000.00	26,680,000.00	55.53
<b>2202</b>	<b>OVERHEAD COST</b>	0.00	50,000,000.00	0.00	50,000,000.00	33,320,000.00	16,680,000.00	66.64
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	0.00	8,000,000.00	0.00	8,000,000.00	5,200,000.00	2,800,000.00	65.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	8,000,000.00	0.00	8,000,000.00	5,200,000.00	2,800,000.00	65.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	0.00	3,000,000.00	0.00	3,000,000.00	1,530,000.00	1,470,000.00	51.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	3,000,000.00	0.00	3,000,000.00	1,530,000.00	1,470,000.00	51.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	0.00	10,000,000.00	0.00	10,000,000.00	8,290,000.00	1,710,000.00	82.90
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	7,000,000.00	0.00	7,000,000.00	6,200,000.00	800,000.00	88.57
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,000,000.00	0.00	3,000,000.00	2,090,000.00	910,000.00	69.67
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	0.00	27,000,000.00	0.00	27,000,000.00	16,300,000.00	10,700,000.00	60.37
22021001	REFRESHMENT & MEALS	0.00	9,000,000.00	0.00	9,000,000.00	7,000,000.00	2,000,000.00	77.78
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	8,000,000.00	0.00	8,000,000.00	4,300,000.00	3,700,000.00	53.75
22021007	WELFARE PACKAGES	0.00	10,000,000.00	0.00	10,000,000.00	5,000,000.00	5,000,000.00	50.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	0.00	10,000,000.00	0.00	10,000,000.00	3,990,000.00	6,010,000.00	39.90
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	0.00	10,000,000.00	0.00	10,000,000.00	3,990,000.00	6,010,000.00	39.90
22040109	GRANT TO COMMUNITIES/NGOs	0.00	10,000,000.00	0.00	10,000,000.00	3,990,000.00	6,010,000.00	39.90

# NOTE 85



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 85								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2022	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
026900120100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)							
<b>2</b>	<b>EXPENDITURE</b>	<b>160,176,974.79</b>	<b>172,795,066.20</b>	<b>0.00</b>	<b>172,295,066.20</b>	<b>152,612,443.41</b>	<b>19,682,622.79</b>	<b>88.58</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>148,177,074.79</b>	<b>147,295,066.20</b>	<b>0.00</b>	<b>147,295,066.20</b>	<b>140,612,443.41</b>	<b>6,682,622.79</b>	<b>95.46</b>
<b>2101</b>	<b>SALARY</b>	<b>148,177,074.79</b>	<b>147,295,066.20</b>	<b>0.00</b>	<b>147,295,066.20</b>	<b>140,612,443.41</b>	<b>6,682,622.79</b>	<b>95.46</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>148,177,074.79</b>	<b>147,295,066.20</b>	<b>0.00</b>	<b>147,295,066.20</b>	<b>140,612,443.41</b>	<b>6,682,622.79</b>	<b>95.46</b>
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
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>11,999,900.00</b>	<b>25,500,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>12,000,000.00</b>	<b>13,000,000.00</b>	<b>48.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>11,949,900.00</b>	<b>24,980,000.00</b>	<b>0.00</b>	<b>24,980,000.00</b>	<b>12,000,000.00</b>	<b>12,980,000.00</b>	<b>48.04</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>386,500.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>220,000.00</b>	<b>480,000.00</b>	<b>31.43</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	386,500.00	700,000.00	0.00	700,000.00	220,000.00	480,000.00	31.43
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>250,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>140,000.00</b>	<b>460,000.00</b>	<b>23.33</b>
22020201	ELECTRICITY CHARGES	250,000.00	600,000.00	0.00	600,000.00	140,000.00	460,000.00	23.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>457,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>190,000.00</b>	<b>410,000.00</b>	<b>31.67</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	457,000.00	600,000.00	0.00	600,000.00	190,000.00	410,000.00	31.67
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>2,776,400.00</b>	<b>11,300,000.00</b>	<b>0.00</b>	<b>11,300,000.00</b>	<b>2,814,000.00</b>	<b>8,486,000.00</b>	<b>24.90</b>
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 MAINTENANCE 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	437,000.00	2,000,000.00	0.00	2,000,000.00	377,000.00	1,626,000.00	18.70
22020413	MINOR ROAD MAINTENANCE	120,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>
22020706	SURVEYING SERVICES	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>8,080,000.00</b>	<b>11,680,000.00</b>	<b>0.00</b>	<b>11,680,000.00</b>	<b>8,636,000.00</b>	<b>3,044,000.00</b>	<b>73.94</b>
22021002	HONORARIUM & 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 PROGRAMME 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
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	<b>50,000.00</b>	<b>520,000.00</b>	<b>0.00</b>	<b>520,000.00</b>	<b>0.00</b>	<b>520,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>50,000.00</b>	<b>520,000.00</b>	<b>0.00</b>	<b>520,000.00</b>	<b>0.00</b>	<b>520,000.00</b>	<b>0.00</b>
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 86



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 86								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
	KEBBI GEOGRAPHIC INFORMATION SYSTEM AGENCY (KEBGIS)	₦	₦	₦	₦	₦	₦	%
026900300100								
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>39,000,000.00</b>	<b>0.00</b>	<b>39,000,000.00</b>	<b>22,153,500.00</b>	<b>16,846,500.00</b>	<b>56.80</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
210101	SALARY 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
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>34,000,000.00</b>	<b>0.00</b>	<b>34,000,000.00</b>	<b>22,153,500.00</b>	<b>11,846,500.00</b>	<b>65.16</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>33,657,142.00</b>	<b>0.00</b>	<b>33,657,142.00</b>	<b>22,153,500.00</b>	<b>11,503,642.00</b>	<b>65.82</b>
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
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,283,500.00</b>	<b>316,500.00</b>	<b>91.21</b>
22020201	ELECTRICITY CHARGES	0.00	3,600,000.00	0.00	3,600,000.00	3,283,500.00	316,500.00	91.21
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>3,428,000.00</b>	<b>0.00</b>	<b>3,428,000.00</b>	<b>1,540,500.00</b>	<b>1,887,500.00</b>	<b>44.94</b>
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
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>13,085,715.00</b>	<b>0.00</b>	<b>13,085,715.00</b>	<b>7,680,000.00</b>	<b>5,405,715.00</b>	<b>58.69</b>
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
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>7,372,000.00</b>	<b>0.00</b>	<b>7,372,000.00</b>	<b>5,629,000.00</b>	<b>1,743,000.00</b>	<b>76.36</b>
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
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>342,858.00</b>	<b>0.00</b>	<b>342,858.00</b>	<b>0.00</b>	<b>342,858.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>342,858.00</b>	<b>0.00</b>	<b>342,858.00</b>	<b>0.00</b>	<b>342,858.00</b>	<b>0.00</b>
22040109	GRANT TO COMMUNITIES/NGOs	0.00	342,858.00	0.00	342,858.00	0.00	342,858.00	0.00

# NOTE 87



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 87								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
031801100100	JUDICIAL SERVICE COMMISSION							
<b>2</b>	<b>EXPENDITURE</b>	<b>93,320,064.28</b>	<b>158,053,427.60</b>	<b>0.00</b>	<b>158,053,427.60</b>	<b>107,874,967.20</b>	<b>50,178,460.40</b>	<b>68.25</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>70,333,064.28</b>	<b>116,053,427.60</b>	<b>0.00</b>	<b>116,053,427.60</b>	<b>89,065,967.20</b>	<b>26,987,460.40</b>	<b>76.75</b>
<b>2101</b>	<b>SALARY</b>	<b>70,333,064.28</b>	<b>116,053,427.60</b>	<b>0.00</b>	<b>116,053,427.60</b>	<b>89,065,967.20</b>	<b>26,987,460.40</b>	<b>76.75</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>70,333,064.28</b>	<b>116,053,427.60</b>	<b>0.00</b>	<b>116,053,427.60</b>	<b>89,065,967.20</b>	<b>26,987,460.40</b>	<b>76.75</b>
21010101	SALARY	54,447,286.56	88,790,158.60	0.00	88,790,158.60	62,554,254.16	26,235,904.44	70.45
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	15,885,777.72	27,263,269.00	0.00	27,263,269.00	26,511,713.04	751,555.96	97.24
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>22,987,000.00</b>	<b>42,000,000.00</b>	<b>0.00</b>	<b>42,000,000.00</b>	<b>18,809,000.00</b>	<b>23,191,000.00</b>	<b>44.78</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>22,987,000.00</b>	<b>42,000,000.00</b>	<b>0.00</b>	<b>42,000,000.00</b>	<b>18,809,000.00</b>	<b>23,191,000.00</b>	<b>44.78</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>9,447,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>4,680,000.00</b>	<b>5,320,000.00</b>	<b>46.80</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,447,000.00	10,000,000.00	0.00	10,000,000.00	4,680,000.00	5,320,000.00	45.80
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>98,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>67,000.00</b>	<b>233,000.00</b>	<b>22.33</b>
22020201	ELECTRICITY CHARGES	98,000.00	300,000.00	0.00	300,000.00	67,000.00	233,000.00	22.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>387,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>710,000.00</b>	<b>290,000.00</b>	<b>71.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	387,000.00	1,000,000.00	0.00	1,000,000.00	710,000.00	290,000.00	71.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>333,000.00</b>	<b>2,200,000.00</b>	<b>0.00</b>	<b>2,200,000.00</b>	<b>654,000.00</b>	<b>1,546,000.00</b>	<b>29.73</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	187,000.00	700,000.00	0.00	700,000.00	27,000.00	673,000.00	3.86
22020402	MAINTENANCE OF OFFICE FURNITURE	146,000.00	1,500,000.00	0.00	1,500,000.00	627,000.00	873,000.00	41.80
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>12,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>3,300,000.00</b>	<b>11,700,000.00</b>	<b>22.00</b>
22020501	LOCAL TRAINING	12,000,000.00	15,000,000.00	0.00	15,000,000.00	3,300,000.00	11,700,000.00	22.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>500,000.00</b>	<b>1,500,000.00</b>	<b>25.00</b>
22020703	LEGAL SERVICES	0.00	2,000,000.00	0.00	2,000,000.00	500,000.00	1,500,000.00	25.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>722,000.00</b>	<b>11,500,000.00</b>	<b>0.00</b>	<b>11,500,000.00</b>	<b>8,898,000.00</b>	<b>2,602,000.00</b>	<b>77.37</b>
22021001	REFRESHMENT & MEALS	180,000.00	1,500,000.00	0.00	1,500,000.00	1,298,000.00	202,000.00	85.53
22021002	HONORARIUM & SITTING ALLOWANCES	542,000.00	5,000,000.00	0.00	5,000,000.00	3,600,000.00	1,400,000.00	72.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	0.00	5,000,000.00	4,000,000.00	1,000,000.00	80.00

# NOTE 88



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 88		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY / DEPARTMENT	ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
031805100100	HIGH COURT							
2	EXPENDITURE	908,599,259.24	1,195,148,253.26	0.00	1,559,148,253.26	1,343,281,472.93	215,866,780.33	86.15
21	PERSONAL COST	525,475,539.24	714,124,253.26	0.00	659,324,253.26	596,455,532.93	62,868,720.33	90.46
2101	SALARY	525,475,539.24	714,124,253.26	0.00	659,324,253.26	596,455,532.93	62,868,720.33	90.46
21010101	SALARIES AND WAGES	525,475,539.24	714,124,253.26	0.00	659,324,253.26	596,455,532.93	62,868,720.33	90.46
21010101	SALARY	520,215,699.24	708,780,408.70	54,800,000.00	653,980,408.70	591,132,688.37	62,847,720.33	90.39
21010103	CONSOLIDATED REVENUE FUND CARGES SALARIES	5,259,840.00	5,343,844.56	0.00	5,343,844.56	5,322,844.56	0.00	99.61
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	383,123,720.00	481,024,000.00	0.00	899,824,000.00	746,825,940.00	152,998,060.00	83.00
2202	OVERHEAD COST	383,123,720.00	481,024,000.00	0.00	899,824,000.00	746,825,940.00	152,998,060.00	83.00
220201	TRAVEL AND TRANSPORT- GENERAL	67,000,000.00	40,000,000.00	0.00	167,000,000.00	126,000,000.00	41,000,000.00	75.45
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	57,000,000.00	40,000,000.00	127,000,000.00	167,000,000.00	126,000,000.00	41,000,000.00	75.45
220202	UTILITIES - GENERAL	5,000,000.00	8,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	5,000,000.00	8,000,000.00	7,000,000.00	6,000,000.00	6,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	38,900,000.00	50,000,000.00	0.00	120,800,000.00	117,920,000.00	2,880,000.00	97.62
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	13,800,000.00	15,000,000.00	20,000,000.00	35,000,000.00	32,120,000.00	2,880,000.00	91.77
22020309	UNIFORMS & OTHER CLOTHING	25,100,000.00	35,000,000.00	50,800,000.00	85,800,000.00	85,800,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	11,090,000.00	26,000,000.00	0.00	18,000,000.00	17,895,000.00	105,000.00	99.42
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,430,000.00	20,000,000.00	5,000,000.00	15,000,000.00	14,940,000.00	60,000.00	99.60
22020402	MAINTENANCE OF OFFICE FURNITURE	3,660,000.00	6,000,000.00	3,000,000.00	3,000,000.00	2,955,000.00	45,000.00	98.50
220205	TRAINING - GENERAL	30,900,000.00	60,000,000.00	0.00	178,000,000.00	116,900,000.00	61,100,000.00	65.67
22020501	LOCAL TRAINING	10,900,000.00	20,000,000.00	38,000,000.00	58,000,000.00	56,900,000.00	1,100,000.00	98.10
22020502	INTERNATIONAL TRAINING	20,000,000.00	40,000,000.00	80,000,000.00	120,000,000.00	60,000,000.00	0.00	50.00
220206	OTHER SERVICES - GENERAL	15,420,000.00	20,500,000.00	0.00	19,500,000.00	19,315,000.00	185,000.00	99.05
22020601	SECURITY SERVICES	11,420,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	0.00	100.00
22020602	OFFICE RENT	1,000,000.00	3,500,000.00	1,000,000.00	2,500,000.00	2,500,000.00	0.00	100.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	5,000,000.00	0.00	5,000,000.00	4,815,000.00	0.00	96.30
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	33,100,000.00	40,524,000.00	0.00	116,524,000.00	114,750,000.00	1,774,000.00	98.48
22020701	FINANCIAL CONSULTING	7,000,000.00	10,524,000.00	0.00	10,524,000.00	9,350,000.00	1,174,000.00	88.84
22020703	LEGAL SERVICES	26,100,000.00	30,000,000.00	76,000,000.00	106,000,000.00	105,400,000.00	600,000.00	99.43
220210	MISCELLANEOUS EXPENSES GENERAL	181,713,720.00	236,000,000.00	0.00	274,000,000.00	228,045,940.00	45,954,060.00	83.23
22021002	HONORARIUM & SITTING ALLOWANCES	115,263,720.00	160,000,000.00	0.00	160,000,000.00	116,345,940.00	43,654,060.00	72.72
22021003	PUBLICITY & ADVERTISEMENTS	5,620,000.00	15,000,000.00	5,000,000.00	10,000,000.00	8,700,000.00	1,300,000.00	87.00
22021019	MEDICAL EXPENSES - INTERNATIONAL	57,620,000.00	58,000,000.00	43,000,000.00	101,000,000.00	100,000,000.00	1,000,000.00	99.01
22021026	EXCO & TENDER EXPENSES	2,210,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00

# NOTE 89



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 89								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		N	N	N	N	N	N	%
031805300100	SHARIA COURT							
<b>2</b>	<b>EXPENDITURE</b>	<b>675,252,100.87</b>	<b>939,251,132.50</b>	<b>0.00</b>	<b>939,251,132.50</b>	<b>810,764,163.69</b>	<b>128,486,968.81</b>	<b>86.32</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>500,457,400.87</b>	<b>634,551,132.50</b>	<b>0.00</b>	<b>634,551,132.50</b>	<b>568,375,763.69</b>	<b>66,175,368.81</b>	<b>89.57</b>
<b>2101</b>	<b>SALARY</b>	<b>500,457,400.87</b>	<b>634,551,132.50</b>	<b>0.00</b>	<b>634,551,132.50</b>	<b>568,375,763.69</b>	<b>66,175,368.81</b>	<b>89.57</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>500,457,400.87</b>	<b>634,551,132.50</b>	<b>0.00</b>	<b>634,551,132.50</b>	<b>568,375,763.69</b>	<b>66,175,368.81</b>	<b>89.57</b>
21010101	SALARY	496,070,224.56	629,291,292.50	0.00	629,291,292.50	568,589,753.17	0.00	89.56
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	4,387,176.31	5,259,840.00	0.00	5,259,840.00	4,786,010.52	473,829.48	90.99
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>174,794,700.00</b>	<b>304,700,000.00</b>	<b>0.00</b>	<b>304,700,000.00</b>	<b>242,388,400.00</b>	<b>62,311,600.00</b>	<b>79.55</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>173,104,700.00</b>	<b>302,700,000.00</b>	<b>0.00</b>	<b>302,700,000.00</b>	<b>240,388,400.00</b>	<b>62,311,600.00</b>	<b>79.41</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>7,700,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,700,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>6,721,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	6,721,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>22,045,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	11,045,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020302	BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	11,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>20,704,000.00</b>	<b>33,000,000.00</b>	<b>0.00</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,094,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,710,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QTRS	4,900,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
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
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>34,545,000.00</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>75,000,000.00</b>	<b>42,280,000.00</b>	<b>32,720,000.00</b>	<b>56.37</b>
22020501	LOCAL TRAINING	14,545,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020502	INTERNATIONAL TRAINING	20,000,000.00	60,000,000.00	0.00	60,000,000.00	27,280,000.00	0.00	45.17
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>37,029,700.00</b>	<b>52,200,000.00</b>	<b>0.00</b>	<b>52,200,000.00</b>	<b>40,608,400.00</b>	<b>11,591,600.00</b>	<b>77.79</b>
22020601	SECURITY SERVICES	3,520,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	100.00
22020603	RESIDENTIAL RENT	33,509,700.00	48,200,000.00	0.00	48,200,000.00	36,608,400.00	11,591,600.00	75.95
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>44,360,000.00</b>	<b>74,500,000.00</b>	<b>0.00</b>	<b>74,500,000.00</b>	<b>56,500,000.00</b>	<b>18,000,000.00</b>	<b>75.84</b>
22021001	REFRESHMENT & MEALS	6,805,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22021007	HONORARIUM & SITTING ALLOWANCES	9,590,000.00	17,000,000.00	0.00	17,000,000.00	17,000,000.00	0.00	100.00
22021019	MEDICAL EXPENSES - LOCAL	26,000,000.00	45,000,000.00	0.00	45,000,000.00	27,000,000.00	18,000,000.00	60.00
22021026	EXCO & TENDER EXPENSES	1,965,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,690,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>1,690,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22040109	GRANTS TO COMMUNITIES/NGOS	1,690,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00

# NOTE 90



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 90								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
032600100100	MINISTRY OF JUSTICE	N	N	N	N	N	N	%
<b>2</b>	<b>EXPENDITURE</b>	<b>2,391,522,106.40</b>	<b>5,747,005,337.80</b>	<b>0.00</b>	<b>5,747,005,337.80</b>	<b>3,504,446,068.13</b>	<b>2,242,559,269.67</b>	<b>60.98</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>54,004,106.40</b>	<b>70,205,337.80</b>	<b>0.00</b>	<b>70,205,337.80</b>	<b>66,790,068.13</b>	<b>0.00</b>	<b>95.14</b>
<b>2101</b>	<b>SALARY</b>	<b>54,004,106.40</b>	<b>70,205,337.80</b>	<b>0.00</b>	<b>70,205,337.80</b>	<b>66,790,068.13</b>	<b>0.00</b>	<b>95.14</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>54,004,106.40</b>	<b>70,205,337.80</b>	<b>0.00</b>	<b>70,205,337.80</b>	<b>66,790,068.13</b>	<b>0.00</b>	<b>95.14</b>
21010101	SALARY	54,004,106.40	70,205,337.80	0.00	70,205,337.80	66,790,068.13	0.00	95.14
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,337,518,000.00</b>	<b>5,676,800,000.00</b>	<b>0.00</b>	<b>5,676,800,000.00</b>	<b>3,437,656,000.00</b>	<b>2,239,144,000.00</b>	<b>60.56</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,839,348,000.00</b>	<b>3,026,100,000.00</b>	<b>0.00</b>	<b>3,026,100,000.00</b>	<b>1,412,656,000.00</b>	<b>1,613,444,000.00</b>	<b>46.68</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>28,391,000.00</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>55,596,000.00</b>	<b>24,404,000.00</b>	<b>69.50</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,231,000.00	40,000,000.00	0.00	40,000,000.00	25,916,000.00	14,084,000.00	64.79
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,160,000.00	40,000,000.00	0.00	40,000,000.00	29,680,000.00	10,320,000.00	74.20
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>60,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	60,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>16,561,000.00</b>	<b>175,000,000.00</b>	<b>0.00</b>	<b>175,000,000.00</b>	<b>85,000,000.00</b>	<b>90,000,000.00</b>	<b>48.57</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,971,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	13,590,000.00	130,000,000.00	0.00	130,000,000.00	70,000,000.00	60,000,000.00	53.85
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>2,652,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,540,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,112,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	0.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>4,220,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>47,060,000.00</b>	<b>2,940,000.00</b>	<b>94.12</b>
22020501	LOCAL TRAINING	4,220,000.00	50,000,000.00	0.00	50,000,000.00	47,060,000.00	2,940,000.00	94.12
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>1,787,464,000.00</b>	<b>2,600,000,000.00</b>	<b>0.00</b>	<b>2,600,000,000.00</b>	<b>1,209,900,000.00</b>	<b>1,390,100,000.00</b>	<b>46.53</b>
22020703	LEGAL SERVICES	1,787,464,000.00	2,600,000,000.00	0.00	2,600,000,000.00	1,209,900,000.00	1,390,100,000.00	46.53
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>106,000,000.00</b>	<b>0.00</b>	<b>106,000,000.00</b>	<b>0.00</b>	<b>106,000,000.00</b>	<b>0.00</b>
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	0.00	5,000,000.00	448,000.00	4,552,000.00	8.96
22021002	HONORARIUM & SITTING ALLOWANCES	0.00	101,000,000.00	0.00	101,000,000.00	0.00	101,000,000.00	0.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>498,170,000.00</b>	<b>2,650,000,000.00</b>	<b>0.00</b>	<b>2,650,000,000.00</b>	<b>2,025,000,000.00</b>	<b>625,000,000.00</b>	<b>76.42</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>498,170,000.00</b>	<b>2,650,000,000.00</b>	<b>0.00</b>	<b>2,650,000,000.00</b>	<b>2,025,000,000.00</b>	<b>625,000,000.00</b>	<b>76.42</b>
22030103	REFURBISHING ADVANCES	498,170,000.00	2,650,000,000.00	0.00	2,650,000,000.00	2,025,000,000.00	625,000,000.00	76.42
<b>2204</b>	<b>GRANTS CONTRIBUTION - GENERAL</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>
22040107	GRANT TO PRIVATE COMPANIES - GENERAL	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00

# NOTE 91



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 91								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
032600200100	LAW REFORM COMMISSION							
2	EXPENDITURE	14,658,070.44	28,665,615.00	21,500,000.00	50,165,615.00	47,016,184.94	3,149,430.06	93.72
21	PERSONAL COST	12,258,070.44	26,265,615.00	10,000,000.00	36,265,615.00	33,166,184.94	3,099,430.06	91.45
2101	SALARY	12,258,070.44	26,265,615.00	10,000,000.00	36,265,615.00	33,166,184.94	3,099,430.06	91.45
21010101	SALARIES AND WAGES	12,258,070.44	26,265,615.00	10,000,000.00	36,265,615.00	33,166,184.94	3,099,430.06	91.45
21010101	SALARY	6,574,864.20	8,547,370.00	0.00	8,547,370.00	6,571,858.29	1,875,511.71	78.06
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES	5,683,206.24	17,718,245.00	10,000,000.00	27,718,245.00	26,494,326.65	1,223,918.35	95.58
22	OTHER RECURRENT COSTS	2,400,000.00	2,400,000.00	11,500,000.00	13,900,000.00	13,850,000.00	50,000.00	99.64
2202	OVERHEAD COST	2,400,000.00	2,400,000.00	11,500,000.00	13,900,000.00	13,850,000.00	50,000.00	99.64
220201	TRAVEL AND TRANSPORT- GENERAL	150,000.00	150,000.00	2,000,000.00	2,150,000.00	2,150,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000.00	150,000.00	2,000,000.00	2,150,000.00	2,150,000.00	0.00	100.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	1,000,000.00	1,100,000.00	1,100,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00	1,000,000.00	1,100,000.00	1,100,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	800,000.00	1,500,000.00	2,300,000.00	2,300,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	800,000.00	1,100,000.00	1,100,000.00	0.00	100.00
22020302	BOOKS	500,000.00	500,000.00	700,000.00	1,200,000.00	1,200,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	550,000.00	550,000.00	2,500,000.00	3,050,000.00	3,050,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	200,000.00	200,000.00	500,000.00	1,100,000.00	1,100,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	1,200,000.00	1,400,000.00	1,400,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT	150,000.00	150,000.00	400,000.00	550,000.00	550,000.00	0.00	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	350,000.00	350,000.00	500,000.00	850,000.00	850,000.00	0.00	100.00
22020703	LEGAL SERVICES	350,000.00	350,000.00	500,000.00	850,000.00	850,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	450,000.00	450,000.00	4,000,000.00	4,450,000.00	4,400,000.00	50,000.00	98.88
22021002	HONORARIUM & SITTING ALLOWANCES	150,000.00	150,000.00	2,000,000.00	2,150,000.00	2,150,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	1,000,000.00	1,050,000.00	1,050,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSIONS	250,000.00	250,000.00	1,000,000.00	1,250,000.00	1,200,000.00	50,000.00	96.00

# NOTE 92



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 92								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051300100100	MINISTRY OF YOUTH AND SPORTS							
<b>2</b>	<b>EXPENDITURE</b>	<b>293,955,761.24</b>	<b>331,333,989.30</b>	<b>0.00</b>	<b>331,333,989.30</b>	<b>287,221,292.29</b>	<b>44,112,697.01</b>	<b>86.69</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>56,410,761.24</b>	<b>69,433,989.30</b>	<b>0.00</b>	<b>69,433,989.30</b>	<b>64,721,292.29</b>	<b>0.00</b>	<b>93.21</b>
<b>2101</b>	<b>SALARY</b>	<b>56,410,761.24</b>	<b>69,433,989.30</b>	<b>0.00</b>	<b>69,433,989.30</b>	<b>64,721,292.29</b>	<b>0.00</b>	<b>93.21</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>56,410,761.24</b>	<b>69,433,989.30</b>	<b>0.00</b>	<b>69,433,989.30</b>	<b>64,721,292.29</b>	<b>0.00</b>	<b>93.21</b>
21010101	SALARY	56,410,761.24	69,433,989.30	0.00	69,433,989.30	64,721,292.29	0.00	93.21
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>237,545,000.00</b>	<b>261,900,000.00</b>	<b>0.00</b>	<b>261,900,000.00</b>	<b>222,500,000.00</b>	<b>39,400,000.00</b>	<b>84.96</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>235,245,000.00</b>	<b>244,200,000.00</b>	<b>0.00</b>	<b>244,200,000.00</b>	<b>208,100,000.00</b>	<b>36,100,000.00</b>	<b>85.22</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>15,430,000.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>49,400,000.00</b>	<b>600,000.00</b>	<b>98.80</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,430,000.00	50,000,000.00	0.00	50,000,000.00	49,400,000.00	600,000.00	98.80
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>700,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,170,000.00</b>	<b>830,000.00</b>	<b>72.33</b>
22020201	ELECTRICITY CHARGES	700,000.00	3,000,000.00	0.00	3,000,000.00	2,170,000.00	830,000.00	72.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>1,950,000.00</b>	<b>7,300,000.00</b>	<b>0.00</b>	<b>7,300,000.00</b>	<b>4,950,000.00</b>	<b>2,350,000.00</b>	<b>67.81</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	950,000.00	3,000,000.00	0.00	3,000,000.00	2,460,000.00	540,000.00	82.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	3,000,000.00	0.00	3,000,000.00	2,490,000.00	0.00	83.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>20,000,000.00</b>	<b>30,200,000.00</b>	<b>0.00</b>	<b>30,200,000.00</b>	<b>0.00</b>	<b>30,200,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	20,000,000.00	30,200,000.00	0.00	30,200,000.00	0.00	30,200,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>197,165,000.00</b>	<b>153,700,000.00</b>	<b>0.00</b>	<b>153,700,000.00</b>	<b>151,580,000.00</b>	<b>2,120,000.00</b>	<b>98.62</b>
22021004	MEDICAL EXPENSES LOCAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	0.00	3,700,000.00	0.00	3,700,000.00	3,080,000.00	620,000.00	83.24
22021009	SPORTING ACTIVITIES	197,165,000.00	150,000,000.00	0.00	150,000,000.00	148,500,000.00	1,500,000.00	99.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	<b>2,300,000.00</b>	<b>17,700,000.00</b>	<b>0.00</b>	<b>17,700,000.00</b>	<b>14,400,000.00</b>	<b>3,300,000.00</b>	<b>81.36</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>2,300,000.00</b>	<b>17,700,000.00</b>	<b>0.00</b>	<b>17,700,000.00</b>	<b>14,400,000.00</b>	<b>3,300,000.00</b>	<b>81.36</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT	2,300,000.00	17,700,000.00	0.00	17,700,000.00	14,400,000.00	3,300,000.00	81.36

# NOTE 93



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 93								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
<b>051400100100</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>	<b>101,024,818.24</b>	<b>189,230,159.00</b>	<b>26,000,000.00</b>	<b>215,230,159.00</b>	<b>171,015,955.30</b>	<b>44,214,203.70</b>	<b>79.46</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>56,342,430.24</b>	<b>73,245,159.00</b>	<b>0.00</b>	<b>73,245,159.00</b>	<b>70,423,567.30</b>	<b>2,821,591.70</b>	<b>96.15</b>
<b>2101</b>	<b>SALARY</b>	<b>56,342,430.24</b>	<b>73,245,159.00</b>	<b>0.00</b>	<b>73,245,159.00</b>	<b>70,423,567.30</b>	<b>2,821,591.70</b>	<b>96.15</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>	<b>56,342,430.24</b>	<b>73,245,159.00</b>	<b>0.00</b>	<b>73,245,159.00</b>	<b>70,423,567.30</b>	<b>2,821,591.70</b>	<b>96.15</b>
21010101	SALARY	56,342,430.24	73,245,159.00	0.00	73,245,159.00	70,423,567.30	2,821,591.70	96.15
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>44,682,388.00</b>	<b>115,985,000.00</b>	<b>26,000,000.00</b>	<b>141,985,000.00</b>	<b>100,592,388.00</b>	<b>41,392,612.00</b>	<b>70.85</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>24,222,388.00</b>	<b>108,985,000.00</b>	<b>26,000,000.00</b>	<b>134,985,000.00</b>	<b>95,092,388.00</b>	<b>39,892,612.00</b>	<b>70.45</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>965,000.00</b>	<b>1,700,000.00</b>	<b>15,000,000.00</b>	<b>16,700,000.00</b>	<b>965,000.00</b>	<b>15,735,000.00</b>	<b>5.78</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	965,000.00	1,700,000.00	15,000,000.00	16,700,000.00	965,000.00	15,735,000.00	5.78
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020205	WATER RATES	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>965,000.00</b>	<b>81,600,000.00</b>	<b>2,400,000.00</b>	<b>84,000,000.00</b>	<b>80,965,000.00</b>	<b>3,035,000.00</b>	<b>96.39</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	965,000.00	1,600,000.00	2,400,000.00	4,000,000.00	965,000.00	3,035,000.00	24.13
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	0.00	80,000,000.00	0.00	80,000,000.00	80,000,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>4,047,388.00</b>	<b>14,500,000.00</b>	<b>3,600,000.00</b>	<b>18,100,000.00</b>	<b>4,047,388.00</b>	<b>14,052,612.00</b>	<b>22.36</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,040,000.00	1,500,000.00	2,100,000.00	3,600,000.00	1,040,000.00	2,560,000.00	28.89
22020402	MAINTENANCE OF OFFICE FURNITURE	840,000.00	10,000,000.00	0.00	10,000,000.00	840,000.00	9,160,000.00	8.40
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	725,000.00	1,500,000.00	1,500,000.00	3,000,000.00	725,000.00	2,275,000.00	24.17
22020406	OTHER MAINTENANCE SERVICE	1,447,388.00	1,500,000.00	0.00	1,500,000.00	1,447,388.00	57,612.00	96.16
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>990,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>990,000.00</b>	<b>2,010,000.00</b>	<b>33.00</b>
22020501	LOCAL TRAINING	990,000.00	3,000,000.00	0.00	3,000,000.00	990,000.00	2,010,000.00	33.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,590,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020603	RESIDENTIAL RENT	5,590,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>11,545,000.00</b>	<b>8,065,000.00</b>	<b>5,000,000.00</b>	<b>13,065,000.00</b>	<b>8,005,000.00</b>	<b>5,060,000.00</b>	<b>61.27</b>
22021001	REFRESHMENT & MEALS	5,250,000.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22021004	MEDICAL EXPENSES LOCAL	0.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021007	WELFARE PACKAGES	655,000.00	565,000.00	3,000,000.00	3,565,000.00	565,000.00	0.00	15.85
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
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	<b>20,460,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>5,500,000.00</b>	<b>1,500,000.00</b>	<b>78.57</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>20,460,000.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>5,500,000.00</b>	<b>1,500,000.00</b>	<b>78.57</b>
22040109	GRANT TO COMMUNITIES/NGOs	20,460,000.00	7,000,000.00	0.00	7,000,000.00	5,500,000.00	1,500,000.00	78.57

# NOTE 94



NOTE 94								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
051400200100	SOCIAL SECURITY WELFARE FUND	₦	₦	₦	₦	₦	₦	%
<b>2</b>	<b>EXPENDITURE</b>	<b>87,600,000.00</b>	<b>203,600,000.00</b>	<b>0.00</b>	<b>203,600,000.00</b>	<b>3,600,000.00</b>	<b>200,000,000.00</b>	<b>1.77</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>87,600,000.00</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,600,000.00</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	800,000.00	0.00	800,000.00	800,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>100.00</b>
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
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020501	LOCAL TRAINING	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020703	LEGAL SERVICES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>100.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	<b>84,000,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	<b>84,000,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
22040109	GRANT TO COMMUNITIES/NGOs	84,000,000.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00

# NOTE 95



NOTE 95								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
051400200100	SCHOOL FOR HANDICAP	₦	₦	₦	₦	₦	₦	%
<b>2</b>	<b>EXPENDITURE</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>0.00</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>0.00</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>0.00</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020205	WATER RATE	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020601	RESIDENTIAL RENT	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>900,000.00</b>	<b>900,000.00</b>	<b>0.00</b>	<b>900,000.00</b>	<b>900,000.00</b>	<b>0.00</b>	<b>100.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021001	REFRESHMENT & MEALS	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	0.00
22021004	MEDICAL EXPENSES - LOCAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	0.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 96



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 96								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051700100100	MINISTRY OF BASIC AND SECONDRY EDUCATION							
2	EXPENDITURE	3,399,473,807.00	5,566,799,427.30	-	5,566,799,427.30	3,692,895,555.00	1,873,903,872.30	66.34
21	PERSONAL COST	648,000,000.00	843,619,427.30	0.00	843,619,427.30	648,000,000.00	195,619,427.30	76.81
2101	SALARY	648,000,000.00	843,619,427.30	0.00	843,619,427.30	648,000,000.00	195,619,427.30	76.81
21010101	SALARIES AND WAGES	648,000,000.00	843,619,427.30	0.00	843,619,427.30	648,000,000.00	195,619,427.30	76.81
21010101	SALARY	648,000,000.00	843,619,427.30	0.00	843,619,427.30	648,000,000.00	195,619,427.30	76.81
22	OTHER RECURRENT COSTS	2,751,473,807.00	4,723,180,000.00	0.00	4,849,180,000.00	3,044,895,555.00	1,804,284,445.00	62.79
2202	OVERHEAD COST	2,741,473,807.00	4,703,180,000.00	0.00	4,829,180,000.00	3,044,895,555.00	1,784,284,445.00	63.05
220201	TRAVEL AND TRANSPORT- GENERAL	25,000,000.00	70,000,000.00	0.00	120,000,000.00	119,900,000.00	0.00	99.92
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	70,000,000.00	50,000,000.00	120,000,000.00	119,900,000.00	0.00	99.92
220202	UTILITIES - GENERAL	100,000.00	180,000.00	0.00	180,000.00	110,000.00	70,000.00	61.11
22020201	ELECTRICITY CHARGES	0.00	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00
22020205	WATER RATES	100,000.00	120,000.00	0.00	120,000.00	110,000.00	10,000.00	91.67
220203	MATERIALS & SUPPLIES - GENERAL	2,104,825,646.00	3,018,000,000.00	0.00	3,018,000,000.00	2,389,678,355.00	628,321,645.00	79.18
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,188,000.00	10,000,000.00	0.00	10,000,000.00	4,188,000.00	5,812,000.00	41.88
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	2,100,637,646.00	3,000,000,000.00	0.00	3,000,000,000.00	2,385,490,355.00	614,509,645.00	79.52
220204	MAINTENANCE SERVICE - GENERAL	20,246,000.00	43,000,000.00	0.00	43,000,000.00	20,246,000.00	22,754,000.00	47.08
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	14,920,000.00	30,000,000.00	0.00	30,000,000.00	14,920,000.00	15,080,000.00	49.73
22020402	MAINTENANCE OF OFFICE FURNITURE	5,326,000.00	13,000,000.00	0.00	13,000,000.00	5,326,000.00	7,674,000.00	40.97
220205	TRAINING - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
22020706	SURVEYING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	591,302,161.00	1,567,000,000.00	0.00	1,643,000,000.00	514,961,200.00	1,128,038,800.00	31.34
22021001	REFRESHMENT & MEALS	2,030,000.00	30,000,000.00	0.00	30,000,000.00	2,030,000.00	27,970,000.00	6.77
22021007	WELFARE PACKAGES	0.00	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	76,000,000.00	86,000,000.00	71,000,000.00	15,000,000.00	82.56
22021022	SCHOOL EXPENSES	589,272,161.00	1,500,000,000.00	0.00	1,500,000,000.00	441,931,200.00	1,058,068,800.00	29.46
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANT AND CONTRIBUTIONS GENERAL	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

# NOTE 97



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 97								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051700300100	UNIVERSAL BASIC EDUCATION							
2	EXPENDITURE	1,828,648,000.00	2,704,418,719.70	0.00	2,704,418,719.70	2,045,778,272.48	658,640,447.22	75.65
21	PERSONAL COST	1,700,000,000.00	2,401,418,719.70	0.00	2,401,418,719.70	1,776,468,272.48	624,950,447.22	73.98
2101	SALARY	1,700,000,000.00	2,401,418,719.70	0.00	2,401,418,719.70	1,776,468,272.48	624,950,447.22	73.98
210101	SALARIES AND WAGES	1,700,000,000.00	2,401,418,719.70	0.00	2,401,418,719.70	1,776,468,272.48	624,950,447.22	73.98
21010101	SALARY	1,700,000,000.00	2,401,418,719.70	0.00	2,401,418,719.70	1,776,468,272.48	624,950,447.22	73.98
22	OTHER RECURRENT COSTS	128,648,000.00	303,000,000.00	0.00	303,000,000.00	269,310,000.00	33,690,000.00	88.88
2202	OVERHEAD COST	128,048,000.00	300,000,000.00	0.00	300,000,000.00	269,310,000.00	30,690,000.00	89.77
220201	TRAVEL AND TRANSPORT- GENERAL	25,130,000.00	60,000,000.00	0.00	60,000,000.00	52,000,000.00	8,000,000.00	86.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,130,000.00	60,000,000.00	0.00	60,000,000.00	52,000,000.00	8,000,000.00	86.67
220202	UTILITIES - GENERAL	4,120,000.00	30,000,000.00	0.00	30,000,000.00	27,000,000.00	3,000,000.00	90.00
22020201	ELECTRICITY CHARGES	4,120,000.00	30,000,000.00	0.00	30,000,000.00	27,000,000.00	3,000,000.00	90.00
220203	MATERIALS & SUPPLIES - GENERAL	16,917,000.00	33,000,000.00	0.00	33,000,000.00	30,500,000.00	2,500,000.00	92.42
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	14,917,000.00	30,000,000.00	0.00	30,000,000.00	28,500,000.00	1,500,000.00	95.00
22020310	TEACHING AIDS/INSTRUCTIONAL MATERIALS	2,000,000.00	3,000,000.00	0.00	3,000,000.00	2,000,000.00	1,000,000.00	66.67
220204	MAINTENANCE SERVICE - GENERAL	29,939,000.00	49,000,000.00	0.00	49,000,000.00	45,500,000.00	3,500,000.00	92.86
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	13,739,000.00	24,000,000.00	0.00	24,000,000.00	22,000,000.00	2,000,000.00	91.67
22020402	MAINTENANCE OF OFFICE FURNITURE	16,200,000.00	25,000,000.00	0.00	25,000,000.00	23,500,000.00	1,500,000.00	94.00
220205	TRAINING - GENERAL	6,900,000.00	25,000,000.00	0.00	25,000,000.00	23,000,000.00	2,000,000.00	92.00
22020501	LOCAL TRAINING	6,900,000.00	25,000,000.00	0.00	25,000,000.00	23,000,000.00	2,000,000.00	92.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,130,000.00	30,000,000.00	0.00	30,000,000.00	26,000,000.00	4,000,000.00	86.67
22020701	FINANCIAL CONSULTING	4,130,000.00	30,000,000.00	0.00	30,000,000.00	26,000,000.00	4,000,000.00	86.67
220210	MISCELLANEOUS EXPENSES GENERAL	40,912,000.00	73,000,000.00	0.00	73,000,000.00	65,310,000.00	7,690,000.00	89.47
22021001	REFRESHMENT & MEALS	10,031,000.00	25,000,000.00	0.00	25,000,000.00	23,500,000.00	1,500,000.00	94.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,491,000.00	15,000,000.00	0.00	15,000,000.00	12,000,000.00	3,000,000.00	80.00
22021024	COMMITTEE & COMMISSION EXPENSES	24,390,000.00	33,000,000.00	0.00	33,000,000.00	29,810,000.00	3,190,000.00	90.33
2204	GRANTS AND CONTRIBUTIONS GENERAL	600,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	600,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	600,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00

# NOTE 98



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 98								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051700300200	PRIMARY SCHOOL STAFF PENSION BOARD							
2	EXPENDITURE	5,043,764.56	6,939,494.50	0.00	6,939,494.50	5,966,697.21	972,797.29	85.98
21	PERSONAL COST	2,645,764.56	3,439,494.50	0.00	3,439,494.50	3,566,697.21	0.00	103.70
2101	SALARY	2,645,764.56	3,439,494.50	0.00	3,439,494.50	3,566,697.21	0.00	103.70
210101	SALARIES AND WAGES	2,645,764.56	3,439,494.50	0.00	3,439,494.50	3,566,697.21	0.00	103.70
21010101	SALARY	2,645,764.56	3,439,494.50	0.00	3,439,494.50	3,566,697.21	0.00	103.70
22	OTHER RECURRENT COSTS	2,398,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00	68.57
2202	OVERHEAD COST	2,398,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00	68.57
220201	TRAVEL AND TRANSPORT- GENERAL	466,500.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	466,500.00	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	140,000.00	0.00	70.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	140,000.00	0.00	70.00
220203	MATERIALS & SUPPLIES - GENERAL	870,050.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	870,050.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020305	PRINTING OF DOCUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICE - GENERAL	700,050.00	900,000.00	0.00	900,000.00	630,000.00	270,000.00	70.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	256,500.00	400,000.00	0.00	400,000.00	130,000.00	270,000.00	32.50
22020402	MAINTENANCE OF OFFICE FURNITURE	443,550.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220205	TRAINING - GENERAL	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	161,400.00	800,000.00	0.00	800,000.00	230,000.00	570,000.00	28.75
22021001	REFRESHMENT & MEALS	161,400.00	300,000.00	0.00	300,000.00	230,000.00	70,000.00	76.67
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021026	EXCO & TENDER EXPENSES	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00

# NOTE 99



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 99								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
051700800100	LIBRARY BOARD							
<b>2</b>	<b>EXPENDITURE</b>	<b>61,500,000.00</b>	<b>63,762,194.30</b>	<b>0.00</b>	<b>63,762,194.30</b>	<b>61,500,000.00</b>	<b>0.00</b>	<b>96.45</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>54,000,000.00</b>	<b>56,262,194.30</b>	<b>0.00</b>	<b>56,262,194.30</b>	<b>54,000,000.00</b>	<b>0.00</b>	<b>95.98</b>
2101	SALARY	54,000,000.00	56,262,194.30	0.00	56,262,194.30	54,000,000.00	0.00	95.98
210101	SALARIES AND WAGES	54,000,000.00	56,262,194.30	0.00	56,262,194.30	54,000,000.00	0.00	95.98
21010101	SALARY	54,000,000.00	56,262,194.30	0.00	56,262,194.30	54,000,000.00	0.00	95.98
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
2202	OVERHEAD COST	7,450,000.00	7,450,000.00	0.00	7,450,000.00	7,450,000.00	0.00	100.00
220201	TRAVEL AND TRANSPORT- GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	2,450,000.00	2,450,000.00	0.00	2,450,000.00	2,450,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	950,000.00	950,000.00	0.00	950,000.00	950,000.00	0.00	100.00
220205	TRAINING - GENERAL	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020501	LOCAL TRAINING	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	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	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>100.00</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES CURRENT	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	100.00

# NOTE 100



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 100								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
051702600100	ARABIC AND ISLAMIC EDUCATION BOARD							
2	EXPENDITURE	399,021,127.25	537,476,798.10	0.00	537,476,798.10	411,611,492.27	125,865,305.83	76.58
21	PERSONAL COST	385,471,127.25	515,026,798.10	0.00	515,026,798.10	397,211,492.27	117,815,305.83	77.12
2101	SALARY	385,471,127.25	515,026,798.10	0.00	515,026,798.10	397,211,492.27	117,815,305.83	77.12
210101	SALARIES AND WAGES	385,471,127.25	515,026,798.10	0.00	515,026,798.10	397,211,492.27	117,815,305.83	77.12
21010101	SALARY	385,471,127.25	515,026,798.10	0.00	515,026,798.10	397,211,492.27	117,815,305.83	77.12
22	OTHER RECURRENT COSTS	13,550,000.00	22,450,000.00	0.00	22,450,000.00	14,400,000.00	8,050,000.00	64.14
2202	OVERHEAD COST	13,300,000.00	22,200,000.00	0.00	22,200,000.00	14,150,000.00	8,050,000.00	63.74
220201	TRAVEL AND TRANSPORT- GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020205	WATER RATES	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00	100.00
220204	MAINTENANCE SERVICE - GENERAL	10,000,000.00	10,000,000.00	0.00	10,000,000.00	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	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	9,000,000.00	0.00	9,000,000.00	950,000.00	8,050,000.00	10.56
22021007	WELFARE PACKAGES	0.00	8,000,000.00	0.00	8,000,000.00		8,000,000.00	0.00
22021022	SCHOOL EXPENSES	100,000.00	1,000,000.00	0.00	1,000,000.00	950,000.00	50,000.00	95.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22040109	GRANTS TO COMMUNITIES/NGOS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00

# NOTE 101



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 101								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
051702700100	ABDULLAHI FODIO ISLAMIC CENTER	N	N	N	N	N	N	%
2	EXPENDITURE	104,259,082.51	136,862,077.90	0.00	136,862,077.90	116,944,157.36	19,917,920.54	85.45
21	PERSONAL COST	55,119,882.51	73,862,077.90	0.00	73,862,077.90	69,444,557.36	4,417,520.54	94.02
2101	SALARY	55,119,882.51	73,862,077.90	0.00	73,862,077.90	69,444,557.36	4,417,520.54	94.02
210101	SALARIES AND WAGES	55,119,882.51	73,862,077.90	0.00	73,862,077.90	69,444,557.36	4,417,520.54	94.02
21010101	SALARY	55,119,882.51	73,862,077.90	0.00	73,862,077.90	69,444,557.36	4,417,520.54	94.02
22	OTHER RECURRENT COSTS	49,139,200.00	63,000,000.00	0.00	63,000,000.00	47,499,600.00	15,500,400.00	75.40
2202	OVERHEAD COST	49,139,200.00	63,000,000.00	0.00	63,000,000.00	47,499,600.00	15,500,400.00	75.40
220201	TRAVEL AND TRANSPORT- GENERAL	752,000.00	1,500,000.00	0.00	1,500,000.00	547,400.00	952,600.00	36.49
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	752,000.00	1,500,000.00	0.00	1,500,000.00	547,400.00	952,600.00	36.49
220202	UTILITIES - GENERAL	850,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	850,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	44,201,000.00	52,500,000.00	0.00	52,500,000.00	42,328,000.00	10,172,000.00	80.62
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	871,000.00	2,000,000.00	0.00	2,000,000.00	764,000.00	1,236,000.00	38.20
22020304	MAGAZINES & PERIODICALS	180,000.00	500,000.00	0.00	500,000.00	64,000.00	436,000.00	12.80
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	43,150,000.00	50,000,000.00	0.00	50,000,000.00	41,500,000.00	8,500,000.00	83.00
220204	MAINTENANCE SERVICE - GENERAL	1,491,200.00	4,000,000.00	0.00	4,000,000.00	1,157,200.00	2,842,800.00	28.93
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	519,000.00	1,000,000.00	0.00	1,000,000.00	267,000.00	733,000.00	26.70
22020402	MAINTENANCE OF OFFICE FURNITURE	295,000.00	1,000,000.00	0.00	1,000,000.00	129,000.00	871,000.00	12.90
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	302,200.00	1,000,000.00	0.00	1,000,000.00	551,000.00	449,000.00	55.10
22020405	MAINTENANCE OF PLANTS/GENERATORS	375,000.00	1,000,000.00	0.00	1,000,000.00	210,200.00	789,800.00	21.02
220210	MISCELLANEOUS EXPENSES GENERAL	1,845,000.00	4,000,000.00	0.00	4,000,000.00	2,467,000.00	1,533,000.00	61.68
22021001	REFRESHMENT & MEALS	900,000.00	1,500,000.00	0.00	1,500,000.00	1,490,000.00	10,000.00	99.33
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	500,000.00	0.00	500,000.00	493,500.00	6,500.00	98.70
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	500,000.00	0.00	500,000.00	250,000.00	250,000.00	50.00
22021004	MEDICAL EXPENSES LOCAL	745,000.00	1,500,000.00	0.00	1,500,000.00	233,500.00	1,266,500.00	15.57

# NOTE 102



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 102								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051705700100	SECONDARY SCHOOL MANAGEMENT BOARD							
<b>2</b>	<b>EXPENDITURE</b>	<b>1,983,121,556.30</b>	<b>2,872,145,998.70</b>	<b>0.00</b>	<b>2,872,145,998.70</b>	<b>2,299,031,933.90</b>	<b>573,114,064.80</b>	<b>80.05</b>
<b>21</b>	<b>PERSONAL COST</b>	<b>1,769,531,356.30</b>	<b>2,518,745,998.70</b>	<b>0.00</b>	<b>2,518,745,998.70</b>	<b>2,055,307,933.90</b>	<b>463,438,064.80</b>	<b>81.60</b>
<b>2101</b>	<b>SALARY</b>	<b>1,769,531,356.30</b>	<b>2,518,745,998.70</b>	<b>0.00</b>	<b>2,518,745,998.70</b>	<b>2,055,307,933.90</b>	<b>463,438,064.80</b>	<b>81.60</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,769,531,356.30</b>	<b>2,518,745,998.70</b>	<b>0.00</b>	<b>2,518,745,998.70</b>	<b>2,055,307,933.90</b>	<b>463,438,064.80</b>	<b>81.60</b>
21010101	SALARY	1,769,531,356.30	2,518,745,998.70	0.00	2,518,745,998.70	2,055,307,933.90	463,438,064.80	81.60
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>213,590,200.00</b>	<b>353,400,000.00</b>	<b>0.00</b>	<b>353,400,000.00</b>	<b>243,724,000.00</b>	<b>109,676,000.00</b>	<b>68.97</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>213,590,200.00</b>	<b>352,800,000.00</b>	<b>0.00</b>	<b>352,800,000.00</b>	<b>243,724,000.00</b>	<b>109,076,000.00</b>	<b>69.08</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	<b>1,934,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,997,000.00</b>	<b>3,000.00</b>	<b>99.85</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,934,000.00	2,000,000.00	0.00	2,000,000.00	1,997,000.00	3,000.00	99.85
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>720,000.00</b>	<b>1,300,000.00</b>	<b>0.00</b>	<b>1,300,000.00</b>	<b>720,000.00</b>	<b>580,000.00</b>	<b>55.38</b>
22020205	WATER RATES	720,000.00	1,300,000.00	0.00	1,300,000.00	720,000.00	580,000.00	55.38
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,252,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,499,500.00</b>	<b>500.00</b>	<b>99.98</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,252,000.00	2,500,000.00	0.00	2,500,000.00	2,499,500.00	500.00	99.98
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	<b>1,262,700.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,818,000.00</b>	<b>182,000.00</b>	<b>90.90</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	875,200.00	1,000,000.00	0.00	1,000,000.00	865,000.00	135,000.00	86.50
22020402	MAINTENANCE OF OFFICE FURNITURE	387,500.00	1,000,000.00	0.00	1,000,000.00	953,000.00	47,000.00	95.30
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>207,421,500.00</b>	<b>345,000,000.00</b>	<b>0.00</b>	<b>345,000,000.00</b>	<b>236,689,500.00</b>	<b>108,310,500.00</b>	<b>68.61</b>
22021006	POSTAGES & COURIER SERVICE	66,400,000.00	120,000,000.00	0.00	120,000,000.00	96,329,000.00	23,671,000.00	80.27
22021007	WEL-FARE PACKAGES	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021009	SPORTING ACTIVITIES	2,593,500.00	2,000,000.00	0.00	2,000,000.00	1,998,500.00	1,500.00	99.93
22021021	SPECIAL DAYS/CELEBRATIONS	428,000.00	500,000.00	0.00	500,000.00	362,000.00	138,000.00	72.40
22021024	COMMITTEE & COMMISSION EXPENSES	138,000,000.00	222,000,000.00	0.00	222,000,000.00	138,000,000.00	84,000,000.00	62.15
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>
22040109	GRANTS TO COMMUNITIES/NGOs	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	0.00

# NOTE 103



NOTE 103								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		N	N	N	N	N	N	%
051702800100	AGENCY FOR ADULT EDUCATION							
2	EXPENDITURE	20,393,771.00	26,386,903.60	0.00	26,386,903.60	24,767,269.00	1,619,634.60	93.86
21	PERSONAL COST	18,793,771.00	24,431,903.60	0.00	24,431,903.60	22,967,269.00	1,464,634.60	94.01
2101	SALARY	18,793,771.00	24,431,903.60	0.00	24,431,903.60	22,967,269.00	1,464,634.60	94.01
210101	SALARIES AND WAGES	18,793,771.00	24,431,903.60	0.00	24,431,903.60	22,967,269.00	1,464,634.60	94.01
21010101	SALARY	18,793,771.00	24,431,903.60	0.00	24,431,903.60	22,967,269.00	1,464,634.60	94.01
22	OTHER RECURRENT COSTS	1,600,000.00	1,955,000.00	0.00	1,955,000.00	1,800,000.00	155,000.00	92.07
2202	OVERHEAD COST	1,600,000.00	1,955,000.00	0.00	1,955,000.00	1,800,000.00	155,000.00	92.07
220201	TRAVEL AND TRANSPORT- GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	70,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	70,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	565,000.00	645,000.00	0.00	645,000.00	545,000.00	100,000.00	84.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	220,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020302	BOOKS	345,000.00	395,000.00	0.00	395,000.00	295,000.00	100,000.00	74.68
220204	MAINTENANCE SERVICE - GENERAL	300,000.00	370,000.00	0.00	370,000.00	350,000.00	20,000.00	94.59
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	90,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000.00	250,000.00	0.00	250,000.00	230,000.00	20,000.00	92.00
220205	TRAINING - GENERAL	65,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020501	LOCAL TRAINING	65,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00	520,000.00	0.00	520,000.00	485,000.00	35,000.00	93.27
22021002	HONORARIUM & SITTING ALLOWANCE	210,000.00	250,000.00	0.00	250,000.00	240,000.00	10,000.00	96.00
22021005	PUBLICITY & ADVERTISEMENTS	100,000.00	140,000.00	0.00	140,000.00	135,000.00	5,000.00	96.43
22021024	COMMITTEE & COMMISSION EXPENSES	90,000.00	130,000.00	0.00	130,000.00	110,000.00	20,000.00	84.62

# NOTE 104



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 104								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
056300100100	<b>MINISTRY FOR HIGHER EDUCATION</b>							
2	<b>EXPENDITURE</b>	43,852,164.36	80,655,727.80	0.00	80,655,727.80	78,845,727.80	1,810,000.00	97.76
21	<b>PERSONAL COST</b>	37,632,164.36	46,155,727.80	0.00	46,155,727.80	46,155,727.80	0.00	100.00
2101	<b>SALARY</b>	37,632,164.36	46,155,727.80	0.00	46,155,727.80	46,155,727.80	0.00	100.00
21010101	<b>SALARIES AND WAGES</b>	37,632,164.36	46,155,727.80	0.00	46,155,727.80	46,155,727.80	0.00	100.00
21010101	SALARY	37,632,164.36	46,155,727.80	0.00	46,155,727.80	46,155,727.80	0.00	100.00
22	<b>OTHER RECURRENT COSTS</b>	6,220,000.00	34,500,000.00	0.00	34,500,000.00	32,690,000.00	1,810,000.00	94.75
2202	<b>OVERHEAD COST</b>	6,220,000.00	33,500,000.00	0.00	33,500,000.00	32,690,000.00	810,000.00	97.58
220201	<b>TRAVEL AND TRANSPORT- GENERAL</b>	1,906,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,906,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	100.00
220202	<b>UTILITIES - GENERAL</b>	90,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
22020201	ELECTRICITY CHARGES	90,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	1,081,000.00	4,500,000.00	0.00	4,500,000.00	4,450,000.00	50,000.00	98.89
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,081,000.00	4,500,000.00	0.00	4,500,000.00	4,450,000.00	50,000.00	98.89
220204	<b>MAINTENANCE SERVICE - GENERAL</b>	2,553,000.00	6,500,000.00	0.00	6,500,000.00	6,040,000.00	460,000.00	92.92
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,162,000.00	4,000,000.00	0.00	4,000,000.00	3,560,000.00	440,000.00	89.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,391,000.00	2,500,000.00	0.00	2,500,000.00	2,480,000.00	20,000.00	99.20
220205	<b>TRAINING - GENERAL</b>	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
22020501	LOCAL TRAINING	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	0.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
22020701	FINANCIAL CONSULTING	0.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>	590,000.00	4,000,000.00	0.00	4,000,000.00	3,900,000.00	100,000.00	97.50
22021003	PUBLICITY & ADVERTISEMENTS	590,000.00	4,000,000.00	0.00	4,000,000.00	3,900,000.00	100,000.00	97.50
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2204	<b>GRANT AND CONTRIBUTIONS GENERAL</b>	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220401	<b>LOCAL GRANT AND CONTRIBUTIONS</b>	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00

# NOTE 105



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 105								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
056301800100	STATE POLYTECHNIC DAKIN GARI							
<b>2</b>	<b>EXPENDITURES</b>	<b>387,972,616.42</b>	<b>512,875,844.10</b>	<b>0.00</b>	<b>512,875,844.10</b>	<b>374,741,544.98</b>	<b>138,134,299.12</b>	<b>73.07</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>350,907,222.03</b>	<b>456,875,844.10</b>	<b>0.00</b>	<b>456,875,844.10</b>	<b>351,742,255.80</b>	<b>105,133,588.30</b>	<b>76.99</b>
<b>2101</b>	<b>SALARY</b>	<b>350,707,222.03</b>	<b>456,875,844.10</b>	<b>0.00</b>	<b>456,875,844.10</b>	<b>351,742,255.80</b>	<b>105,133,588.30</b>	<b>76.99</b>
<b>210101</b>	<b>SALARY AND WAGES</b>	<b>350,707,222.03</b>	<b>456,875,844.10</b>	<b>0.00</b>	<b>456,875,844.10</b>	<b>351,742,255.80</b>	<b>105,133,588.30</b>	<b>76.99</b>
21010101	SALARY	350,707,222.03	456,875,844.10	0.00	456,875,844.10	351,742,255.80	105,133,588.30	76.99
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
21030103	DEATH BENEFITS	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>37,065,394.39</b>	<b>56,000,000.00</b>	<b>0.00</b>	<b>56,000,000.00</b>	<b>22,999,289.18</b>	<b>33,000,710.82</b>	<b>41.07</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>37,065,394.39</b>	<b>56,000,000.00</b>	<b>0.00</b>	<b>56,000,000.00</b>	<b>22,999,289.18</b>	<b>33,000,710.82</b>	<b>41.07</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>4,473,596.50</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>2,484,304.00</b>	<b>4,515,696.00</b>	<b>35.49</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,473,596.50	7,000,000.00	0.00	7,000,000.00	2,484,304.00	4,515,696.00	35.49
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,811,969.22</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>1,156,046.00</b>	<b>5,843,954.00</b>	<b>16.51</b>
22020201	LLLCI RICHY CHARGLS	2,811,969.22	7,000,000.00	0.00	7,000,000.00	1,156,046.00	5,843,954.00	16.51
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>9,999,725.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>5,627,200.00</b>	<b>4,372,800.00</b>	<b>56.27</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	9,999,725.00	10,000,000.00	0.00	10,000,000.00	5,627,200.00	4,372,800.00	56.27
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,732,843.67</b>	<b>17,000,000.00</b>	<b>0.00</b>	<b>17,000,000.00</b>	<b>7,010,034.18</b>	<b>9,989,965.82</b>	<b>41.24</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	6,658,809.30	10,000,000.00	0.00	10,000,000.00	4,562,940.09	5,437,059.91	45.63
22020402	MAINTENANCE OF OFFICE FURNITURE	714,600.00	2,000,000.00	0.00	2,000,000.00	1,490,094.09	509,905.91	74.50
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,359,434.37	5,000,000.00	0.00	5,000,000.00	957,000.00	4,043,000.00	19.14
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>535,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>1,226,405.00</b>	<b>2,773,595.00</b>	<b>30.66</b>
22020501	LOCAL TRAINING	535,000.00	4,000,000.00	0.00	4,000,000.00	1,226,405.00	2,773,595.00	30.66
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,512,260.00</b>	<b>11,000,000.00</b>	<b>0.00</b>	<b>11,000,000.00</b>	<b>5,495,300.00</b>	<b>5,504,700.00</b>	<b>49.96</b>
22021002	HONORARIUM & SITTING ALLOWANCE	5,488,630.00	6,000,000.00	0.00	6,000,000.00	5,495,300.00	504,700.00	91.59
22021021	SPECIAL DAYS / CELEBRATIONS	5,023,630.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00

# NOTE 106



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 106	CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
			N	N	N	N	N	N	%
	056301800100	COLLEGE OF EDUCATION ARGUNGU							
	<b>2</b>	<b>EXPENDITURES</b>	<b>765,804,566.17</b>	<b>1,151,841,832.20</b>	<b>0.00</b>	<b>1,151,841,832.20</b>	<b>870,074,475.09</b>	<b>281,767,357.11</b>	<b>75.54</b>
	<b>21</b>	<b>PERSONNEL COST</b>	<b>722,524,152.00</b>	<b>1,055,341,832.20</b>	<b>0.00</b>	<b>1,055,341,832.20</b>	<b>837,547,275.09</b>	<b>217,794,557.11</b>	<b>79.36</b>
	<b>2101</b>	<b>SALARY</b>	<b>722,524,152.00</b>	<b>1,055,341,832.20</b>	<b>0.00</b>	<b>1,055,341,832.20</b>	<b>837,547,275.09</b>	<b>217,794,557.11</b>	<b>79.36</b>
	<b>210101</b>	<b>SALARY AND WAGES</b>	<b>722,524,152.00</b>	<b>1,055,341,832.20</b>	<b>0.00</b>	<b>1,055,341,832.20</b>	<b>837,547,275.09</b>	<b>217,794,557.11</b>	<b>79.36</b>
	21010101	SALARY	722,524,152.00	1,055,341,832.20	0.00	1,055,341,832.20	837,547,275.09	217,794,557.11	79.36
	<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>43,280,414.17</b>	<b>96,500,000.00</b>	<b>0.00</b>	<b>96,500,000.00</b>	<b>32,527,200.00</b>	<b>63,972,800.00</b>	<b>33.71</b>
	<b>2202</b>	<b>OVERHEAD COST</b>	<b>43,280,414.17</b>	<b>96,500,000.00</b>	<b>0.00</b>	<b>96,500,000.00</b>	<b>32,527,200.00</b>	<b>63,972,800.00</b>	<b>33.71</b>
	220201	TRAVELING & TRANSPORT-GENERAL	1,223,500.00	3,700,000.00	0.00	3,700,000.00	2,200,000.00	1,500,000.00	59.46
	22020102	LOCAL TRAVEL & TRANSPORT- OTHERS	1,223,500.00	3,700,000.00	0.00	3,700,000.00	2,200,000.00	1,500,000.00	59.46
	<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>11,777,604.17</b>	<b>13,000,000.00</b>	<b>0.00</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
	22020201	ELECTRICITY CHARGES	11,777,604.17	13,000,000.00	0.00	13,000,000.00	13,000,000.00	0.00	100.00
	<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>13,758,140.00</b>	<b>21,000,000.00</b>	<b>0.00</b>	<b>21,000,000.00</b>	<b>1,766,400.00</b>	<b>19,233,600.00</b>	<b>8.41</b>
	22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	5,491,500.00	5,000,000.00	0.00	5,000,000.00	1,432,900.00	3,567,100.00	28.66
	22020302	BOOKS	2,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
	22020305	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
	22020307	DRUGS/ LABORATORY/MEDICAL SUPPLIES	1,266,640.00	3,000,000.00	0.00	3,000,000.00	333,500.00	2,666,500.00	11.12
	<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>9,507,170.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>5,972,000.00</b>	<b>9,028,000.00</b>	<b>39.81</b>
	22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,567,520.00	5,000,000.00	0.00	5,000,000.00	3,510,000.00	1,490,000.00	70.20
	22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	4,107,500.00	5,000,000.00	0.00	5,000,000.00	2,150,000.00	0.00	43.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	3,000,000.00	0.00	3,000,000.00	312,000.00	2,588,000.00	10.40
	22020406	OTHER MAINTENANCE SERVICES	832,150.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
	<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>400,000.00</b>	<b>600,000.00</b>	<b>40.00</b>
	22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	0.00	1,000,000.00	400,000.00	0.00	40.00
	<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>200,000.00</b>	<b>300,000.00</b>	<b>40.00</b>
	22020603	RESIDENTIAL RENT	200,000.00	500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
	<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,150,000.00</b>	<b>3,800,000.00</b>	<b>0.00</b>	<b>3,800,000.00</b>	<b>1,606,300.00</b>	<b>2,193,700.00</b>	<b>42.27</b>
	22020701	FINANCIAL CONSULTING	750,000.00	800,000.00	0.00	800,000.00	500,000.00	-	100.00
	22020702	INFORMATION TECHNOLOGY CONSULTING	800,000.00	1,000,000.00	0.00	1,000,000.00	200,000.00	0.00	20.00
	22020703	LEGAL SERVICES	600,000.00	2,000,000.00	0.00	2,000,000.00	600,000.00	1,400,000.00	30.00
	<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>478,500.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>170,000.00</b>	<b>330,000.00</b>	<b>34.00</b>
	22020808	PLANT / GENERATOR FUEL COST	478,500.00	500,000.00	0.00	500,000.00	170,000.00	330,000.00	34.00
	<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,185,500.00</b>	<b>38,000,000.00</b>	<b>0.00</b>	<b>38,000,000.00</b>	<b>7,212,500.00</b>	<b>30,787,500.00</b>	<b>18.98</b>
	22021001	REFRESHMENT & MEALS	400,000.00	500,000.00	0.00	500,000.00	432,500.00	0.00	86.50
	22021003	PUBLICITY & ADVERTISEMENT	320,000.00	500,000.00	0.00	500,000.00	80,000.00	0.00	16.00
	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
	22021009	SPORTING ACTIVITIES	315,500.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
	22021027	SCHOOL EXPENSES	1,000,000.00	5,000,000.00	0.00	5,000,000.00	2,700,000.00	2,300,000.00	54.00
	22021024	COMMITTEE & COMMISSION EXPENSES	0.00	30,000,000.00	0.00	30,000,000.00	3,000,000.00	27,000,000.00	10.00
	22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	150,000.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
	22021032	ACCREDITATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 107



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 107								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMANCE
		2023				ACTUAL		IN
		₦	₦	₦	₦	₦	₦	%
056302100100	STATE UNIVERSITY OF SCIENCE & TECHNOLOGY ALIERO							
<b>2</b>	<b>EXPENDITURES</b>	<b>2,132,673,476.72</b>	<b>2,275,342,318.70</b>	<b>330,000,000.00</b>	<b>2,605,342,318.70</b>	<b>2,595,837,974.92</b>	<b>9,504,343.78</b>	<b>99.64</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,767,973,476.72</b>	<b>1,890,342,318.70</b>	<b>330,000,000.00</b>	<b>2,220,342,318.70</b>	<b>2,218,150,111.32</b>	<b>0.00</b>	<b>99.90</b>
<b>2101</b>	<b>SALARY</b>	<b>1,767,973,476.72</b>	<b>1,890,342,318.70</b>	<b>330,000,000.00</b>	<b>2,220,342,318.70</b>	<b>2,218,150,111.32</b>	<b>0.00</b>	<b>99.90</b>
210101	SALARY AND WAGES	1,767,973,476.72	1,890,342,318.70	330,000,000.00	2,220,342,318.70	2,218,150,111.32	0.00	99.90
21010101	SALARY	1,767,973,476.72	1,890,342,318.70	330,000,000.00	2,220,342,318.70	2,218,150,111.32	0.00	99.90
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>364,700,000.00</b>	<b>385,000,000.00</b>	<b>0.00</b>	<b>385,000,000.00</b>	<b>377,687,863.60</b>	<b>7,312,136.40</b>	<b>98.10</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>364,700,000.00</b>	<b>380,000,000.00</b>	<b>0.00</b>	<b>380,000,000.00</b>	<b>372,734,863.60</b>	<b>7,265,136.40</b>	<b>98.09</b>
220201	TRAVELLING & TRANSPORT - GENERAL	20,000,000.00	25,000,000.00	0.00	25,000,000.00	24,995,096.00	4,904.00	99.98
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	25,000,000.00	0.00	25,000,000.00	24,995,096.00	4,904.00	99.98
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>48,000,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>59,985,841.50</b>	<b>14,158.50</b>	<b>99.98</b>
22020201	ELECTRICITY CHARGES	40,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	-	100.00
22020208	SOFTWARE CHARGES/LICENSE RENEWAL	8,000,000.00	10,000,000.00	0.00	10,000,000.00	9,985,841.50	14,158.50	99.85
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>27,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>29,916,972.50</b>	<b>83,027.50</b>	<b>99.72</b>
22020304	MAGAZINES & PERIODICALS	27,000,000.00	30,000,000.00	0.00	30,000,000.00	29,916,972.50	83,027.50	99.72
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>39,700,000.00</b>	<b>44,000,000.00</b>	<b>0.00</b>	<b>44,000,000.00</b>	<b>42,542,157.10</b>	<b>1,457,842.90</b>	<b>96.69</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	9,000,000.00	10,000,000.00	0.00	10,000,000.00	8,872,500.00	1,127,500.00	88.73
22020402	MAINTENANCE OF OFFICE FURNITURE	3,200,000.00	3,000,000.00	0.00	3,000,000.00	2,992,300.00	7,700.00	99.74
22020405	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	0.00	10,000,000.00	9,909,225.00	90,775.00	99.09
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	1,000,000.00	0.00	1,000,000.00	985,000.00	15,000.00	98.50
22020406	OTHER MAINTENANCE SERVICES	17,000,000.00	20,000,000.00	0.00	20,000,000.00	19,783,132.10	216,867.90	98.92
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>7,859,160.00</b>	<b>0.00</b>	<b>98.24</b>
22020501	LOCAL TRAINING	8,000,000.00	8,000,000.00	0.00	8,000,000.00	7,859,160.00	0.00	98.24
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,890,250.00</b>	<b>0.00</b>	<b>97.81</b>
22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00	0.00	5,000,000.00	4,890,250.00	0.00	97.81
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>7,000,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>2,328,550.00</b>	<b>0.00</b>	<b>42.34</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	500,000.00	0.00	500,000.00	478,550.00	0.00	95.71
22020703	LEGAL SERVICES	6,000,000.00	5,000,000.00	0.00	5,000,000.00	1,850,000.00	0.00	37.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000,000.00</b>	<b>202,500,000.00</b>	<b>0.00</b>	<b>202,500,000.00</b>	<b>200,216,836.50</b>	<b>2,283,163.50</b>	<b>98.87</b>
22021006	POSTAGE & COURIER SERVICES	50,000,000.00	50,000,000.00	0.00	50,000,000.00	49,799,736.00	0.00	99.60
22021007	WELFARE PACKAGES	122,000,000.00	100,000,000.00	0.00	100,000,000.00	99,659,088.00	340,912.00	99.65
22021009	SPORTING ACTIVITIES	1,000,000.00	500,000.00	0.00	500,000.00	485,000.00	0.00	97.00
22021021	SPECIAL DAYS / CELEBRATIONS	5,000,000.00	5,000,000.00	0.00	5,000,000.00	4,717,060.00	0.00	94.34
22021022	SCHOOL EXPENSES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	920,322.50	0.00	92.03
22021024	COMMITTEE & COMMISSION EXPENSES	22,000,000.00	25,000,000.00	0.00	25,000,000.00	24,759,900.00	240,100.00	99.04
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	1,000,000.00	1,000,000.00	0.00	1,000,000.00	740.00	0.00	0.07
22021032	ACCREDITATION EXPENSES	18,000,000.00	20,000,000.00	0.00	20,000,000.00	19,675,000.00	125,000.00	99.38
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,953,000.00</b>	<b>47,000.00</b>	<b>99.06</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	5,000,000.00	0.00	5,000,000.00	4,953,000.00	47,000.00	99.06
22040101	GRANT TO COMMUNITIES/NGOS	0.00	5,000,000.00	0.00	5,000,000.00	4,953,000.00	47,000.00	99.06

# NOTE 108



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 108								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
056305600100	STATE SCHOLARSHIP BOARD							
<b>2</b>	<b>EXPENDITURES</b>	<b>8,644,519.04</b>	<b>20,081,841.40</b>	<b>0.00</b>	<b>20,081,841.40</b>	<b>19,546,601.18</b>	<b>535,240.22</b>	<b>97.33</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>5,639,519.04</b>	<b>7,331,841.40</b>	<b>0.00</b>	<b>7,831,841.40</b>	<b>7,796,601.18</b>	<b>35,240.22</b>	<b>99.55</b>
<b>2101</b>	<b>SALARY</b>	<b>5,639,519.04</b>	<b>7,331,841.40</b>	<b>0.00</b>	<b>7,831,841.40</b>	<b>7,796,601.18</b>	<b>35,240.22</b>	<b>99.55</b>
<b>210101</b>	<b>SALARY AND WAGES</b>	<b>5,639,519.04</b>	<b>7,331,841.40</b>	<b>0.00</b>	<b>7,831,841.40</b>	<b>7,796,601.18</b>	<b>35,240.22</b>	<b>99.55</b>
21010101	SALARY	5,639,519.04	7,331,841.40	500,000.00	7,831,841.40	7,796,601.18	35,240.22	99.55
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,005,000.00</b>	<b>12,750,000.00</b>	<b>0.00</b>	<b>12,250,000.00</b>	<b>11,750,000.00</b>	<b>500,000.00</b>	<b>95.92</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,815,000.00</b>	<b>11,580,000.00</b>	<b>0.00</b>	<b>11,080,000.00</b>	<b>10,586,000.00</b>	<b>494,000.00</b>	<b>95.54</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>520,000.00</b>	<b>2,100,000.00</b>	<b>0.00</b>	<b>2,100,000.00</b>	<b>2,097,000.00</b>	<b>3,000.00</b>	<b>99.86</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	2,100,000.00	0.00	2,100,000.00	2,097,000.00	3,000.00	99.86
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>320,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>670,000.00</b>	<b>30,000.00</b>	<b>95.71</b>
22020201	ELECTRICITY CHARGES	320,000.00	1,200,000.00	500,000.00	700,000.00	670,000.00	30,000.00	95.71
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>335,000.00</b>	<b>1,680,000.00</b>	<b>0.00</b>	<b>1,680,000.00</b>	<b>1,673,000.00</b>	<b>7,000.00</b>	<b>99.58</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	50,000.00	180,000.00	0.00	180,000.00	178,000.00	2,000.00	98.89
22020305	PRINTING OF NON SECURITY DOCUMENTS	285,000.00	1,500,000.00	0.00	1,500,000.00	1,495,000.00	5,000.00	99.67
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>770,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,560,000.00</b>	<b>440,000.00</b>	<b>85.33</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	450,000.00	1,500,000.00	0.00	1,500,000.00	1,495,000.00	5,000.00	99.67
22020402	MAINTENANCE OF OFFICE FURNITURE	320,000.00	1,500,000.00	0.00	1,500,000.00	1,065,000.00	435,000.00	71.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>40,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>148,000.00</b>	<b>2,000.00</b>	<b>98.67</b>
22020501	LOCAL TRAINING	40,000.00	150,000.00	0.00	150,000.00	148,000.00	2,000.00	98.67
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>40,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>147,000.00</b>	<b>3,000.00</b>	<b>98.00</b>
22020701	FINANCIAL CONSULTING	40,000.00	150,000.00	0.00	150,000.00	147,000.00	3,000.00	98.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>790,000.00</b>	<b>3,300,000.00</b>	<b>0.00</b>	<b>3,300,000.00</b>	<b>3,291,000.00</b>	<b>9,000.00</b>	<b>99.73</b>
22021007	WELFARE PACKAGES	400,000.00	1,500,000.00	0.00	1,500,000.00	1,496,000.00	4,000.00	99.73
22021020	FOREIGN SCHOLARSHIP SCHEME	390,000.00	1,800,000.00	0.00	1,800,000.00	1,795,000.00	5,000.00	99.72
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>190,000.00</b>	<b>1,170,000.00</b>	<b>0.00</b>	<b>1,170,000.00</b>	<b>1,164,000.00</b>	<b>6,000.00</b>	<b>99.49</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>190,000.00</b>	<b>1,170,000.00</b>	<b>0.00</b>	<b>1,170,000.00</b>	<b>1,164,000.00</b>	<b>6,000.00</b>	<b>99.49</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	190,000.00	1,170,000.00	0.00	1,170,000.00	1,164,000.00	6,000.00	99.49

# NOTE 109



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 109		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		2023						IN
		N	N	N	N	N	N	%
056302800100	COLLEGE OF PRELIMINARY STUDIES YAURI							
<b>2</b>	<b>EXPENDITURES</b>	<b>296,248,810.53</b>	<b>396,543,569.30</b>	<b>0.00</b>	<b>396,543,569.30</b>	<b>295,930,810.53</b>	<b>100,612,758.77</b>	<b>74.63</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>276,027,278.53</b>	<b>352,043,569.30</b>	<b>0.00</b>	<b>352,043,569.30</b>	<b>276,027,278.53</b>	<b>76,016,290.77</b>	<b>78.41</b>
<b>2101</b>	<b>SALARY</b>	<b>276,027,278.53</b>	<b>352,043,569.30</b>	<b>0.00</b>	<b>352,043,569.30</b>	<b>276,027,278.53</b>	<b>76,016,290.77</b>	<b>78.41</b>
210101	SALARY AND WAGES	276,027,278.53	352,043,569.30	0.00	352,043,569.30	276,027,278.53	76,016,290.77	78.41
21010101	SALARY	276,027,278.53	352,043,569.30	0.00	352,043,569.30	276,027,278.53	76,016,290.77	78.41
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>20,221,532.00</b>	<b>44,500,000.00</b>	<b>0.00</b>	<b>44,500,000.00</b>	<b>19,903,532.00</b>	<b>24,596,468.00</b>	<b>44.73</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>20,171,532.00</b>	<b>44,300,000.00</b>	<b>0.00</b>	<b>44,300,000.00</b>	<b>19,853,532.00</b>	<b>24,446,468.00</b>	<b>44.82</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>1,489,000.00</b>	<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,489,000.00</b>	<b>11,000.00</b>	<b>99.27</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,489,000.00	1,500,000.00	0.00	1,500,000.00	1,489,000.00	11,000.00	99.27
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,214,400.00</b>	<b>2,100,000.00</b>	<b>0.00</b>	<b>2,100,000.00</b>	<b>1,214,400.00</b>	<b>885,600.00</b>	<b>57.83</b>
22020201	ELECTRICITY CHARGES	1,064,400.00	1,900,000.00	0.00	1,900,000.00	1,064,400.00	835,600.00	56.02
22020205	WATER RATES	150,000.00	200,000.00	0.00	200,000.00	150,000.00	50,000.00	75.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,564,500.00</b>	<b>5,200,000.00</b>	<b>0.00</b>	<b>5,200,000.00</b>	<b>2,564,500.00</b>	<b>2,635,500.00</b>	<b>49.32</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,441,000.00	4,500,000.00	0.00	4,500,000.00	2,441,000.00	2,059,000.00	54.24
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	123,500.00	600,000.00	0.00	600,000.00	123,500.00	476,500.00	20.58
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>3,685,800.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>3,487,800.00</b>	<b>12,200.00</b>	<b>99.65</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	3,198,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	487,800.00	500,000.00	0.00	500,000.00	487,800.00	12,200.00	97.56
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>120,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>120,000.00</b>	<b>880,000.00</b>	<b>12.00</b>
22020501	LOCAL TRAINING	120,000.00	1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,217,832.00</b>	<b>31,000,000.00</b>	<b>0.00</b>	<b>31,000,000.00</b>	<b>10,217,832.00</b>	<b>20,782,168.00</b>	<b>32.96</b>
22021003	PUBLICITY & ADVERTISEMENT	265,000.00	300,000.00	0.00	300,000.00	265,000.00	35,000.00	88.33
22021007	WELFARE PACKAGES	1,442,500.00	2,000,000.00	0.00	2,000,000.00	1,442,500.00	557,500.00	72.13
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,885,332.00	8,000,000.00	0.00	8,000,000.00	2,885,332.00	5,114,668.00	36.07
22021010	DIRECT TEACHING & LABORATORY COST	4,317,000.00	6,000,000.00	0.00	6,000,000.00	4,317,000.00	1,683,000.00	71.95
22021022	SCHOOL EXPENSES	1,308,000.00	5,000,000.00	0.00	5,000,000.00	1,308,000.00	3,692,000.00	26.16
22021024	COMMITTEE & COMMISSION EXPENSES	0.00	9,000,000.00	0.00	9,000,000.00	0.00	9,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	0.00	700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>50,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>50,000.00</b>	<b>150,000.00</b>	<b>25.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>50,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>50,000.00</b>	<b>150,000.00</b>	<b>25.00</b>
22040101	GRANT TO COMMUNITIES/NGOs	50,000.00	200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00

# NOTE 110



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 110								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET				PERFORMANCE
		₦	₦	₦	₦	₦	₦	IN
								%
052100100100	<b>MINISTRY OF HEALTH</b>							
<b>2</b>	<b>EXPENDITURES</b>	<b>5,414,601,700.42</b>	<b>7,038,246,889.20</b>	<b>0.00</b>	<b>7,038,246,889.20</b>	<b>6,040,781,002.08</b>	<b>997,465,887.12</b>	<b>85.83</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,979,872,700.42</b>	<b>6,117,819,485.20</b>	<b>0.00</b>	<b>6,117,819,485.20</b>	<b>5,601,805,502.08</b>	<b>516,013,983.12</b>	<b>91.57</b>
<b>2101</b>	<b>SALARY</b>	<b>4,979,872,700.42</b>	<b>6,117,819,485.20</b>	<b>0.00</b>	<b>6,117,819,485.20</b>	<b>5,601,805,502.08</b>	<b>516,013,983.12</b>	<b>91.57</b>
210101	SALARY AND WAGES	4,979,872,700.42	6,117,819,485.20	0.00	6,117,819,485.20	5,601,805,502.08	516,013,983.12	91.57
21010101	SALARY	4,979,872,700.42	6,117,819,485.20	0.00	6,117,819,485.20	5,601,805,502.08	516,013,983.12	91.57
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>434,729,000.00</b>	<b>920,427,404.00</b>	<b>0.00</b>	<b>920,427,404.00</b>	<b>438,975,500.00</b>	<b>481,451,904.00</b>	<b>47.69</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>434,729,000.00</b>	<b>918,427,404.00</b>	<b>0.00</b>	<b>918,427,404.00</b>	<b>437,723,000.00</b>	<b>480,704,404.00</b>	<b>47.66</b>
220201	TRAVELLING & TRANSPORT- GENERAL	4,544,000.00	8,000,000.00	0.00	8,000,000.00	6,983,000.00	1,017,000.00	87.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,544,000.00	8,000,000.00	0.00	8,000,000.00	6,983,000.00	1,017,000.00	87.29
220202	UTILITIES - GENERAL	120,000.00	527,404.00	0.00	527,404.00	110,000.00	417,404.00	20.86
22020201	ELECTRICITY CHARGES	120,000.00	527,404.00	0.00	527,404.00	110,000.00	417,404.00	20.86
220203	MATERIALS & SUPPLIES - GENERAL	958,000.00	25,000,000.00	0.00	25,000,000.00	1,346,500.00	23,653,500.00	5.39
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	958,000.00	2,000,000.00	0.00	2,000,000.00	1,346,500.00	653,500.00	67.33
22020309	UNIFORMS & OTHER CLOTHING	0.00	23,000,000.00	0.00	23,000,000.00	0.00	23,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	16,092,500.00	38,000,000.00	0.00	38,000,000.00	27,363,000.00	10,637,000.00	72.01
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	7,244,500.00	8,000,000.00	0.00	8,000,000.00	7,534,500.00	465,500.00	94.18
22020402	MAINTENANCE OF OFFICE FURNITURE	2348000.00	10,000,000.00	0.00	10,000,000.00	9,646,500.00	353,500.00	96.47
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,500,000.00	20,000,000.00	0.00	20,000,000.00	10,182,000.00	9,818,000.00	50.91
220205	TRAINING - GENERAL	2,650,000.00	10,000,000.00	0.00	10,000,000.00	5,125,000.00	4,875,000.00	51.25
22020501	LOCAL TRAINING	2,650,000.00	10,000,000.00	0.00	10,000,000.00	5,125,000.00	4,875,000.00	51.25
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
22020708	MEDICAL CONSULTING	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,364,500.00	831,900,000.00	0.00	831,900,000.00	396,795,500.00	435,104,500.00	47.70
22021001	REFRESHMENT & MEALS	7,804,500.00	10,000,000.00	0.00	10,000,000.00	8,828,000.00	1,172,000.00	88.28
22021004	MEDICAL EXPENSES- LOCAL	64,800,000.00	200,000,000.00	0.00	200,000,000.00	52,135,000.00	147,865,000.00	26.07
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	23,788,500.00	64,500,000.00	0.00	64,500,000.00	46,534,000.00	17,966,000.00	72.15
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	295,507,000.00	300,000,000.00	0.00	300,000,000.00	266,975,000.00	33,025,000.00	88.99
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	14,620,500.00	253,000,000.00	0.00	253,000,000.00	18,724,500.00	234,275,500.00	7.40
22021033	OTHER MISCELLANEOUS EXPENDITURE	3,844,000.00	4,000,000.00	0.00	4,000,000.00	3,599,000.00	401,000.00	89.98
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	1,252,500.00	747,500.00	62.63
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,000,000.00	0.00	2,000,000.00	1,252,500.00	747,500.00	62.63
22040101	GRANT TO COMMUNITIES/NGOS	0.00	2,000,000.00	0.00	2,000,000.00	1,252,500.00	747,500.00	62.63

# NOTE 111



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 111								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY							
<b>2</b>	<b>EXPENDITURES</b>	<b>17,700,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>20,000,000.00</b>	<b>4,000,000.00</b>	<b>83.33</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>17,700,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>20,000,000.00</b>	<b>4,000,000.00</b>	<b>83.33</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>17,700,000.00</b>	<b>23,500,000.00</b>	<b>0.00</b>	<b>23,500,000.00</b>	<b>19,500,000.00</b>	<b>4,000,000.00</b>	<b>82.98</b>
220201	TRAVELLING & TRANSPORT- GENERAL	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,800,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	1,800,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	4,800,000.00	0.00	4,800,000.00	4,556,000.00	244,000.00	94.92
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	1,700,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	800,000.00	1,400,000.00	0.00	1,400,000.00	1,396,500.00	3,500.00	99.75
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,400,000.00	0.00	1,400,000.00	1,159,500.00	240,500.00	82.82
220204	MAINTENANCE SERVICES - GENERAL	3,200,000.00	4,000,000.00	0.00	4,000,000.00	3,562,500.00	437,500.00	89.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,800,000.00	2,000,000.00	0.00	2,000,000.00	1,999,000.00	1,000.00	99.95
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	1,000,000.00	0.00	1,000,000.00	595,000.00	405,000.00	59.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	1,000,000.00	0.00	1,000,000.00	968,500.00	31,500.00	96.85
220205	TRAINING - GENERAL	1,450,000.00	2,000,000.00	0.00	2,000,000.00	1,391,000.00	609,000.00	69.55
22020501	LOCAL TRAINING	1,450,000.00	2,000,000.00	0.00	2,000,000.00	1,391,000.00	609,000.00	69.55
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	850,000.00	1,000,000.00	0.00	1,000,000.00	935,000.00	65,000.00	93.50
22020708	MEDICAL CONSULTING	850,000.00	1,000,000.00	0.00	1,000,000.00	935,000.00	65,000.00	93.50
220210	MISCELLANEOUS EXPENSES GENERAL	5,700,000.00	7,700,000.00	0.00	7,700,000.00	5,055,500.00	2,644,500.00	65.66
22021001	REFRESHMENT & MEALS	600,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	700,000.00	700,000.00	0.00	700,000.00	555,000.00	145,000.00	79.29
22021007	WELFARE PACKAGES	3,500,000.00	5,000,000.00	0.00	5,000,000.00	2,583,000.00	2,417,000.00	51.66
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	900,000.00	1,000,000.00	0.00	1,000,000.00	917,500.00	82,500.00	91.75
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	0.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00

# NOTE 112



NOTE 112								
GENERAL HOSPITALS								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	166,856,209.00	220,054,751.00	0.00	220,054,751.00	150,835,008.00	69,219,743.00	68.54
2202	OVERHEAD COST	166,856,209.00	220,054,751.00	0.00	220,054,751.00	150,835,008.00	69,219,743.00	68.54
220201	TRAVELLING & TRANSPORT- GENERAL	11,190,400.00	15,466,937.00	0.00	15,466,937.00	7,434,200.00	8,032,737.00	48.07
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	11,190,400.00	15,466,937.00	0.00	15,466,937.00	7,434,200.00	8,032,737.00	48.07
220202	UTILITIES - GENERAL	23,440,000.00	23,525,800.00	0.00	23,525,800.00	19,870,000.00	3,655,800.00	84.46
22020201	ELECTRICITY CHARGES	23,440,000.00	23,525,800.00	0.00	23,525,800.00	19,870,000.00	3,655,800.00	84.46
220203	MATERIALS & SUPPLIES - GENERAL	30,600,809.00	55,476,795.00	0.00	55,476,795.00	25,218,000.00	30,258,795.00	45.46
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	6,886,809.00	7,104,457.00	0.00	7,104,457.00	6,747,000.00	357,457.00	94.97
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	23,714,000.00	48,372,338.00	0.00	48,372,338.00	18,471,000.00	29,901,338.00	38.19
220204	MAINTENANCE SERVICES - GENERAL	40,213,000.00	54,202,553.00	0.00	54,202,553.00	30,490,808.00	23,711,745.00	56.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	9,622,000.00	14,726,960.00	0.00	14,726,960.00	7,736,800.00	6,990,160.00	52.53
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	13,395,000.00	15,901,203.00	0.00	15,901,203.00	12,102,038.00	3,799,195.00	76.11
22020405	MAINTENANCE OF PLANTS/GENERATORS	17,196,000.00	23,574,390.00	0.00	23,574,390.00	10,652,000.00	12,922,390.00	45.18
220210	MISCELLANEOUS EXPENSES GENERAL	61,412,000.00	71,382,666.00	0.00	71,382,666.00	67,822,000.00	3,560,666.00	95.01
22021001	REFRESHMENT & MEALS	16,200,000.00	20,471,333.00	0.00	20,471,333.00	20,198,000.00	273,333.00	98.66
22021007	WELFARE PACKAGES	45,212,000.00	50,911,333.00	0.00	50,911,333.00	47,624,000.00	3,287,333.00	93.54

# NOTE TO GENERAL HOSPITALS



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

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
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,782,000.00</b>	<b>6,600,000.00</b>	<b>0.00</b>	<b>6,600,000.00</b>	<b>5,520,000.00</b>	<b>1,080,000.00</b>	<b>83.64</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,782,000.00</b>	<b>6,600,000.00</b>	<b>0.00</b>	<b>6,600,000.00</b>	<b>5,520,000.00</b>	<b>1,080,000.00</b>	<b>83.64</b>
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	200,000.00	83.33
22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	200,000.00	83.33
220203	MATERIALS & SUPPLIES - GENERAL	1,042,000.00	1,220,000.00	0.00	1,220,000.00	1,040,000.00	180,000.00	85.25
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,000.00	400,000.00	0.00	400,000.00	260,000.00	140,000.00	65.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	780,000.00	820,000.00	0.00	820,000.00	780,000.00	40,000.00	95.12
220204	MAINTENANCE SERVICES - GENERAL	1,380,000.00	1,980,000.00	0.00	1,980,000.00	1,380,000.00	600,000.00	69.70
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	420,000.00	1,000,000.00	0.00	1,000,000.00	420,000.00	580,000.00	42.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,560,000.00	1,600,000.00	0.00	1,600,000.00	1,500,000.00	100,000.00	93.75
22021001	REFRESHMENT & MEALS	360,000.00	400,000.00	0.00	400,000.00	300,000.00	100,000.00	75.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL YAURI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>11,730,000.00</b>	<b>13,260,000.00</b>	<b>0.00</b>	<b>13,260,000.00</b>	<b>11,702,000.00</b>	<b>1,558,000.00</b>	<b>88.25</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>11,730,000.00</b>	<b>13,260,000.00</b>	<b>0.00</b>	<b>13,260,000.00</b>	<b>11,702,000.00</b>	<b>1,558,000.00</b>	<b>88.25</b>
220201	TRAVELLING & TRANSPORT- GENERAL	360,000.00	720,000.00	0.00	720,000.00	360,000.00	360,000.00	50.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	360,000.00	720,000.00	0.00	720,000.00	360,000.00	360,000.00	50.00
220202	UTILITIES - GENERAL	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	630,000.00	660,000.00	0.00	660,000.00	630,000.00	30,000.00	95.45
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	150,000.00	180,000.00	0.00	180,000.00	150,000.00	30,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	480,000.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,872,000.00	2,532,000.00	0.00	2,532,000.00	1,872,000.00	660,000.00	73.93
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	660,000.00	0.00	660,000.00	0.00	660,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,272,000.00	1,272,000.00	0.00	1,272,000.00	1,272,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,668,000.00	8,148,000.00	0.00	8,148,000.00	7,640,000.00	508,000.00	93.77
22021001	REFRESHMENT & MEALS	168,000.00	400,000.00	0.00	400,000.00	140,000.00	260,000.00	35.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	7,500,000.00	7,748,000.00	0.00	7,748,000.00	7,500,000.00	0.00	96.80

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
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GENERAL HOSPITAL KAMBA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		N	N	N	N	N	N	%
057110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,448,400.00</b>	<b>5,800,000.00</b>	<b>0.00</b>	<b>5,800,000.00</b>	<b>4,698,008.00</b>	<b>1,101,992.00</b>	<b>81.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,448,400.00</b>	<b>5,800,000.00</b>	<b>0.00</b>	<b>5,800,000.00</b>	<b>4,698,008.00</b>	<b>1,101,992.00</b>	<b>81.00</b>
220201	TRAVELLING & TRANSPORT- GENERAL	200,400.00	200,000.00	0.00	200,000.00	169,200.00	30,800.00	84.60
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,400.00	200,000.00	0.00	200,000.00	169,200.00	30,800.00	84.60
220202	UTILITIES - GENERAL	1,300,000.00	1,300,000.00	0.00	1,300,000.00	930,000.00	370,000.00	71.54
22020201	ELECTRICITY CHARGES	1,300,000.00	1,300,000.00	0.00	1,300,000.00	930,000.00	370,000.00	71.54
220203	MATERIALS & SUPPLIES - GENERAL	950,000.00	1,100,000.00	0.00	1,100,000.00	926,000.00	174,000.00	84.18
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,000.00	350,000.00	0.00	350,000.00	200,000.00	150,000.00	57.14
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	750,000.00	0.00	750,000.00	726,000.00	0.00	96.80
220204	MAINTENANCE SERVICES - GENERAL	890,000.00	900,000.00	0.00	900,000.00	752,808.00	147,192.00	83.65
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	400,000.00	0.00	400,000.00	364,800.00	0.00	91.20
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	240,000.00	250,000.00	0.00	250,000.00	208,008.00	0.00	83.20
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	250,000.00	0.00	250,000.00	180,000.00	0.00	72.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,108,000.00	2,300,000.00	0.00	2,300,000.00	1,920,000.00	380,000.00	83.48
22021001	REFRESHMENT & MEALS	800,000.00	800,000.00	0.00	800,000.00	720,000.00	80,000.00	90.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,308,000.00	1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00

GENERAL HOSPITAL WARA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		N	N	N	N	N	N	%
057110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,665,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,679,000.00</b>	<b>321,000.00</b>	<b>94.65</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,665,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,679,000.00</b>	<b>321,000.00</b>	<b>94.65</b>
220201	TRAVELLING & TRANSPORT- GENERAL	200,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,300,000.00	420,000.00	0.00	420,000.00	400,000.00	20,000.00	95.24
22020201	ELECTRICITY CHARGES	1,300,000.00	420,000.00	0.00	420,000.00	400,000.00	20,000.00	95.24
220203	MATERIALS & SUPPLIES - GENERAL	965,000.00	1,400,000.00	0.00	1,400,000.00	1,211,000.00	189,000.00	86.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	215,000.00	400,000.00	0.00	400,000.00	215,000.00	185,000.00	53.75
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	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	400,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000.00	1,600,000.00	0.00	1,600,000.00	1,500,000.00	100,000.00	93.75
22021001	REFRESHMENT & MEALS	800,000.00	400,000.00	0.00	400,000.00	300,000.00	100,000.00	75.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



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GENERAL HOSPITAL KANGIWA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,462,120.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,462,000.00</b>	<b>538,000.00</b>	<b>91.03</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,462,120.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,462,000.00</b>	<b>538,000.00</b>	<b>91.03</b>
220201	TRAVELLING & TRANSPORT- GENERAL	540,000.00	600,000.00	0.00	600,000.00	540,000.00	60,000.00	90.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	540,000.00	600,000.00	0.00	600,000.00	540,000.00	60,000.00	90.00
220202	UTILITIES - GENERAL	480,000.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	480,000.00	480,000.00	0.00	480,000.00	480,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,106,120.00	1,400,000.00	0.00	1,400,000.00	1,106,000.00	294,000.00	79.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	206,120.00	400,000.00	0.00	400,000.00	206,000.00	194,000.00	51.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	900,000.00	1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL	1,752,000.00	1,920,000.00	0.00	1,920,000.00	1,752,000.00	168,000.00	91.25
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	600,000.00	660,000.00	0.00	660,000.00	600,000.00	0.00	90.91
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,000.00	940,000.00	0.00	940,000.00	840,000.00	100,000.00	89.36
220210	MISCELLANEOUS EXPENSES GENERAL	1,584,000.00	1,600,000.00	0.00	1,600,000.00	1,584,000.00	16,000.00	99.00
22021001	REFRESHMENT & MEALS	384,000.00	400,000.00	0.00	400,000.00	384,000.00	16,000.00	96.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL BUNZA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,661,100.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,661,100.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
220201	TRAVELLING & TRANSPORT- GENERAL	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,300,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
22020201	ELECTRICITY CHARGES	1,300,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	961,100.00	720,000.00	0.00	720,000.00	620,000.00	100,000.00	86.11
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	211,100.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	800,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



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GENERAL HOSPITAL AUGIE								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,300,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>4,820,000.00</b>	<b>680,000.00</b>	<b>87.64</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,300,000.00</b>	<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>4,820,000.00</b>	<b>680,000.00</b>	<b>87.64</b>
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	460,000.00	720,000.00	0.00	720,000.00	640,000.00	80,000.00	88.89
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	220,000.00	300,000.00	0.00	300,000.00	220,000.00	80,000.00	73.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	240,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	834,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	132,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	702,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,186,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	1,458,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,728,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

GENERAL HOSPITAL MAHUTA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,796,012.00</b>	<b>4,572,000.00</b>	<b>0.00</b>	<b>4,572,000.00</b>	<b>4,072,000.00</b>	<b>500,000.00</b>	<b>89.06</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,796,012.00</b>	<b>4,572,000.00</b>	<b>0.00</b>	<b>4,572,000.00</b>	<b>4,072,000.00</b>	<b>500,000.00</b>	<b>89.06</b>
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	420,000.00	800,000.00	0.00	800,000.00	600,000.00	200,000.00	75.00
22020201	ELECTRICITY CHARGES	420,000.00	800,000.00	0.00	800,000.00	600,000.00	200,000.00	75.00
220203	MATERIALS & SUPPLIES - GENERAL	1,416,012.00	720,000.00	0.00	720,000.00	620,000.00	100,000.00	86.11
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	216,012.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,200,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,860,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QUARTERS	660,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	2,264,000.00	0.00	2,264,000.00	2,264,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	300,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
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GENERAL HOSPITAL BAMAIYI SUNDU MEDICAL CENTRE SENCHI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,947,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,800,000.00</b>	<b>1,200,000.00</b>	<b>80.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,947,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,800,000.00</b>	<b>1,200,000.00</b>	<b>80.00</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>180,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	180,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>700,000.00</b>	<b>500,000.00</b>	<b>58.33</b>
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>875,000.00</b>	<b>720,000.00</b>	<b>0.00</b>	<b>720,000.00</b>	<b>620,000.00</b>	<b>100,000.00</b>	<b>86.11</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	215,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	660,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>780,000.00</b>	<b>668,000.00</b>	<b>0.00</b>	<b>668,000.00</b>	<b>468,000.00</b>	<b>200,000.00</b>	<b>70.06</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	360,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	240,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,112,000.00</b>	<b>3,292,000.00</b>	<b>0.00</b>	<b>3,292,000.00</b>	<b>2,892,000.00</b>	<b>400,000.00</b>	<b>87.85</b>
22021001	REFRESHMENT & MEALS	660,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,452,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

GENERAL HOSPITAL BAGUDO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,797,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,310,000.00</b>	<b>690,000.00</b>	<b>88.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,797,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,310,000.00</b>	<b>690,000.00</b>	<b>88.50</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>600,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>420,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>800,000.00</b>	<b>400,000.00</b>	<b>66.67</b>
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,417,000.00</b>	<b>720,000.00</b>	<b>0.00</b>	<b>720,000.00</b>	<b>620,000.00</b>	<b>100,000.00</b>	<b>86.11</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	217,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,200,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,860,000.00</b>	<b>1,568,000.00</b>	<b>0.00</b>	<b>1,568,000.00</b>	<b>1,568,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	548,000.00	0.00	548,000.00	548,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,500,000.00</b>	<b>2,392,000.00</b>	<b>0.00</b>	<b>2,392,000.00</b>	<b>2,202,000.00</b>	<b>190,000.00</b>	<b>92.06</b>
22021001	REFRESHMENT & MEALS	300,000.00	1,192,000.00	0.00	1,192,000.00	1,002,000.00	190,000.00	84.06
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
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GENERAL HOSPITAL GWANDU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>6,654,120.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>4,760,000.00</b>	<b>2,240,000.00</b>	<b>68.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>6,654,120.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>4,760,000.00</b>	<b>2,240,000.00</b>	<b>68.00</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>0.00</b>	<b>420,000.00</b>	<b>360,000.00</b>	<b>60,000.00</b>	<b>85.71</b>
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	0.00	420,000.00	360,000.00	60,000.00	85.71
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,214,120.00</b>	<b>2,400,000.00</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>1,400,000.00</b>	<b>1,000,000.00</b>	<b>58.33</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	214,120.00	400,000.00	0.00	400,000.00	200,000.00	200,000.00	50.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00	2,000,000.00	0.00	2,000,000.00	1,200,000.00	800,000.00	60.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,820,000.00</b>	<b>1,980,000.00</b>	<b>0.00</b>	<b>1,980,000.00</b>	<b>1,320,000.00</b>	<b>660,000.00</b>	<b>66.67</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	320,000.00	320,000.00	0.00	320,000.00	300,000.00	20,000.00	93.75
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	300,000.00	360,000.00	45.45
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,000.00	1,000,000.00	0.00	1,000,000.00	720,000.00	280,000.00	72.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,600,000.00</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>1,080,000.00</b>	<b>520,000.00</b>	<b>67.50</b>
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	840,000.00	360,000.00	70.00

GENERAL HOSPITAL ILLO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,363,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,100,000.00</b>	<b>900,000.00</b>	<b>85.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,363,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,100,000.00</b>	<b>900,000.00</b>	<b>85.00</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>200,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>1,000,000.00</b>	<b>200,000.00</b>	<b>83.33</b>
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	1,000,000.00	200,000.00	83.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>963,000.00</b>	<b>720,000.00</b>	<b>0.00</b>	<b>720,000.00</b>	<b>620,000.00</b>	<b>100,000.00</b>	<b>86.11</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	213,000.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000.00</b>	<b>668,000.00</b>	<b>0.00</b>	<b>668,000.00</b>	<b>468,000.00</b>	<b>200,000.00</b>	<b>70.06</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,300,000.00</b>	<b>3,292,000.00</b>	<b>0.00</b>	<b>3,292,000.00</b>	<b>2,892,000.00</b>	<b>400,000.00</b>	<b>87.85</b>
22021001	REFRESHMENT & MEALS	800,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
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GENERAL HOSPITAL JEGA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	5,794,122.00	6,000,000.00	0.00	6,000,000.00	4,800,000.00	1,200,000.00	80.00
2202	OVERHEAD COST	5,794,122.00	6,000,000.00	0.00	6,000,000.00	4,800,000.00	1,200,000.00	80.00
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	420,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
220203	MATERIALS & SUPPLIES - GENERAL	1,414,122.00	720,000.00	0.00	720,000.00	620,000.00	100,000.00	86.11
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	214,122.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,200,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,860,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	300,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.87
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	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 PERFORMA
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
22	OTHER RECURRENT COSTS	5,795,000.00	6,000,000.00	0.00	6,000,000.00	5,697,000.00	303,000.00	94.95
2202	OVERHEAD COST	5,795,000.00	6,000,000.00	0.00	6,000,000.00	5,697,000.00	303,000.00	94.95
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,211,000.00	1,400,000.00	0.00	1,400,000.00	1,113,000.00	287,000.00	79.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	215,000.00	400,000.00	0.00	400,000.00	200,000.00	200,000.00	50.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	1,000,000.00	0.00	1,000,000.00	913,000.00	87,000.00	91.30
220204	MAINTENANCE SERVICES - GENERAL	1,968,000.00	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	312,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	1,596,000.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	396,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
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GENERAL HOSPITAL MAIYAMA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,542,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,270,000.00</b>	<b>730,000.00</b>	<b>87.83</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,542,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,270,000.00</b>	<b>730,000.00</b>	<b>87.83</b>
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	420,000.00	1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00
220203	MATERIALS & SUPPLIES - GENERAL	1,462,365.00	480,000.00	0.00	480,000.00	460,000.00	20,000.00	95.83
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,365.00	120,000.00	0.00	120,000.00	100,000.00	20,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,200,000.00	360,000.00	0.00	360,000.00	360,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	2,400,000.00	1,944,000.00	0.00	1,944,000.00	1,944,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	1,080,000.00	0.00	1,080,000.00	1,080,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	1,200,000.00	564,000.00	0.00	564,000.00	564,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,200,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	660,000.00	2,256,000.00	0.00	2,256,000.00	2,146,000.00	110,000.00	95.12
22021001	REFRESHMENT & MEALS	0.00	360,000.00	0.00	360,000.00	250,000.00	110,000.00	69.44
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	660,000.00	1,896,000.00	0.00	1,896,000.00	1,896,000.00	0.00	100.00

GENERAL HOSPITAL RIBAH								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,368,150.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,368,150.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
220201	TRAVELLING & TRANSPORT- GENERAL	240,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	480,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
22020201	ELECTRICITY CHARGES	480,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	340,150.00	720,000.00	0.00	720,000.00	620,000.00	100,000.00	86.11
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	100,150.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	240,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,320,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	0.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,988,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	588,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	2,400,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

GENERAL HOSPITAL SHANGA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,792,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,800,000.00</b>	<b>1,200,000.00</b>	<b>80.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,792,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,800,000.00</b>	<b>1,200,000.00</b>	<b>80.00</b>
220201	TRAVELLING & TRANSPORT- GENERAL	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
220203	MATERIALS & SUPPLIES - GENERAL	1,012,365.00	720,000.00	0.00	720,000.00	620,000.00	100,000.00	86.11
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,365.00	300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,980,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	320,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,600,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	400,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

GENERAL HOSPITAL BENA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,842,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,842,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	420,000.00	1,200,000.00	0.00	1,200,000.00	750,000.00	450,000.00	62.50
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	750,000.00	450,000.00	62.50
220203	MATERIALS & SUPPLIES - GENERAL	1,258,365.00	720,000.00	0.00	720,000.00	670,000.00	50,000.00	93.06
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,365.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,968,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,596,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	396,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

GENERAL HOSPITAL WASAGU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,412,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,412,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,900,000.00</b>	<b>1,100,000.00</b>	<b>81.67</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>200,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>750,000.00</b>	<b>450,000.00</b>	<b>62.50</b>
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	750,000.00	450,000.00	62.50
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,012,365.00</b>	<b>720,000.00</b>	<b>0.00</b>	<b>720,000.00</b>	<b>670,000.00</b>	<b>50,000.00</b>	<b>93.06</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,365.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000.00</b>	<b>668,000.00</b>	<b>0.00</b>	<b>668,000.00</b>	<b>468,000.00</b>	<b>200,000.00</b>	<b>70.06</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,300,000.00</b>	<b>3,292,000.00</b>	<b>0.00</b>	<b>3,292,000.00</b>	<b>2,892,000.00</b>	<b>400,000.00</b>	<b>87.85</b>
22021001	REFRESHMENT & MEALS	800,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

GENERAL HOSPITAL ZAURU/AMBURSA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		2023	₦	₦	₦	₦	₦	NCE IN %
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,412,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,950,000.00</b>	<b>1,050,000.00</b>	<b>82.50</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,412,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,950,000.00</b>	<b>1,050,000.00</b>	<b>82.50</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>200,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000.00</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>800,000.00</b>	<b>400,000.00</b>	<b>66.67</b>
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	800,000.00	400,000.00	66.67
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,012,365.00</b>	<b>720,000.00</b>	<b>0.00</b>	<b>720,000.00</b>	<b>670,000.00</b>	<b>50,000.00</b>	<b>93.06</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,365.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000.00</b>	<b>668,000.00</b>	<b>0.00</b>	<b>668,000.00</b>	<b>468,000.00</b>	<b>200,000.00</b>	<b>70.06</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	100,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,300,000.00</b>	<b>3,292,000.00</b>	<b>0.00</b>	<b>3,292,000.00</b>	<b>2,892,000.00</b>	<b>400,000.00</b>	<b>87.85</b>
22021001	REFRESHMENT & MEALS	800,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

GENERAL HOSPITAL KAMBAZA								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,412,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,830,000.00</b>	<b>170,000.00</b>	<b>97.17</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,412,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,830,000.00</b>	<b>170,000.00</b>	<b>97.17</b>
220201	TRAVELLING & TRANSPORT- GENERAL	200,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,000,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	1,000,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	1,012,365.00	1,400,000.00	0.00	1,400,000.00	1,246,000.00	154,000.00	89.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,365.00	400,000.00	0.00	400,000.00	250,000.00	150,000.00	62.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	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	400,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000.00	1,600,000.00	0.00	1,600,000.00	1,596,000.00	4,000.00	99.75
22021001	REFRESHMENT & MEALS	800,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL ALIERO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,410,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,850,000.00</b>	<b>1,150,000.00</b>	<b>80.83</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,410,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,850,000.00</b>	<b>1,150,000.00</b>	<b>80.83</b>
220201	TRAVELLING & TRANSPORT- GENERAL	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
220203	MATERIALS & SUPPLIES - GENERAL	675,000.00	720,000.00	0.00	720,000.00	670,000.00	50,000.00	93.06
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	255,000.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	483,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	120,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	363,000.00	548,000.00	0.00	548,000.00	348,000.00	200,000.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,132,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	1,368,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,764,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

GENERAL HOSPITAL KOKO								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,500,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,922,000.00</b>	<b>1,078,000.00</b>	<b>82.03</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,500,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,922,000.00</b>	<b>1,078,000.00</b>	<b>82.03</b>
220201	TRAVELLING & TRANSPORT- GENERAL	800,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
22020201	ELECTRICITY CHARGES	1,000,000.00	1,200,000.00	0.00	1,200,000.00	700,000.00	500,000.00	58.33
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,828,000.00	0.00	1,828,000.00	1,778,000.00	50,000.00	97.26
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	1,528,000.00	0.00	1,528,000.00	1,528,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	468,000.00	0.00	468,000.00	468,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	348,000.00	0.00	348,000.00	348,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,700,000.00	2,384,000.00	0.00	2,384,000.00	1,856,000.00	528,000.00	77.85
22021001	REFRESHMENT & MEALS	700,000.00	1,528,000.00	0.00	1,528,000.00	1,000,000.00	528,000.00	65.45
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	856,000.00	0.00	856,000.00	856,000.00	0.00	100.00

GENERAL HOSPITAL DIRI DAJI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,842,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,570,000.00</b>	<b>1,430,000.00</b>	<b>76.17</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,842,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,570,000.00</b>	<b>1,430,000.00</b>	<b>76.17</b>
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	120,000.00	0.00	120,000.00	120,000.00	-	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	120,000.00	0.00	120,000.00	120,000.00	-	100.00
220202	UTILITIES - GENERAL	420,000.00	1,200,000.00	0.00	1,200,000.00	420,000.00	780,000.00	35.00
22020201	ELECTRICITY CHARGES	420,000.00	1,200,000.00	0.00	1,200,000.00	420,000.00	780,000.00	35.00
220203	MATERIALS & SUPPLIES - GENERAL	1,258,365.00	720,000.00	0.00	720,000.00	670,000.00	50,000.00	93.06
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	762,365.00	300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	420,000.00	0.00	420,000.00	420,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,968,000.00	668,000.00	0.00	668,000.00	468,000.00	200,000.00	70.06
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	120,000.00	0.00	120,000.00	120,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	548,000.00	0.00	548,000.00	348,000.00	0.00	63.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,596,000.00	3,292,000.00	0.00	3,292,000.00	2,892,000.00	400,000.00	87.85
22021001	REFRESHMENT & MEALS	396,000.00	1,528,000.00	0.00	1,528,000.00	1,128,000.00	400,000.00	73.82
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,764,000.00	0.00	1,764,000.00	1,764,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

GENERAL HOSPITAL SURU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA NCE IN
			BUDGET	BUDGET				
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,842,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,976,000.00</b>	<b>24,000.00</b>	<b>99.60</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,842,365.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,976,000.00</b>	<b>24,000.00</b>	<b>99.60</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>0.00</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	420,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,258,365.00</b>	<b>1,400,000.00</b>	<b>0.00</b>	<b>1,400,000.00</b>	<b>1,392,000.00</b>	<b>8,000.00</b>	<b>99.43</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	267,365.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	996,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,968,000.00</b>	<b>1,980,000.00</b>	<b>0.00</b>	<b>1,980,000.00</b>	<b>1,968,000.00</b>	<b>12,000.00</b>	<b>99.39</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	312,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	996,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,596,000.00</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>1,596,000.00</b>	<b>4,000.00</b>	<b>99.75</b>
22021001	REFRESHMENT & MEALS	396,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

GENERAL HOSPITAL DAKIN GARI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA NCE IN
			BUDGET	BUDGET				
		₦	₦	₦	₦	₦	₦	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,350,265.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,780,000.00</b>	<b>220,000.00</b>	<b>96.33</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,350,265.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>5,780,000.00</b>	<b>220,000.00</b>	<b>96.33</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>200,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,000,000.00</b>	<b>420,000.00</b>	<b>0.00</b>	<b>420,000.00</b>	<b>420,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	1,000,000.00	420,000.00	0.00	420,000.00	420,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>950,265.00</b>	<b>1,400,000.00</b>	<b>0.00</b>	<b>1,400,000.00</b>	<b>1,196,000.00</b>	<b>204,000.00</b>	<b>85.43</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	200,265.00	400,000.00	0.00	400,000.00	200,000.00	200,000.00	50.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	750,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>900,000.00</b>	<b>1,980,000.00</b>	<b>0.00</b>	<b>1,980,000.00</b>	<b>1,968,000.00</b>	<b>12,000.00</b>	<b>99.39</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	400,000.00	320,000.00	0.00	320,000.00	312,000.00	8,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	250,000.00	660,000.00	0.00	660,000.00	660,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	1,000,000.00	0.00	1,000,000.00	996,000.00	4,000.00	99.60
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,300,000.00</b>	<b>1,600,000.00</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>1,596,000.00</b>	<b>4,000.00</b>	<b>99.75</b>
22021001	REFRESHMENT & MEALS	800,000.00	400,000.00	0.00	400,000.00	396,000.00	4,000.00	99.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,500,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
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GENERAL HOSPITAL ZURU								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,882,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,070,000.00</b>	<b>1,930,000.00</b>	<b>67.83</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,882,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,070,000.00</b>	<b>1,930,000.00</b>	<b>67.83</b>
220201	TRAVELLING & TRANSPORT- GENERAL	600,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	1,300,000.00	1,500,000.00	0.00	1,500,000.00	900,000.00	600,000.00	60.00
22020201	ELECTRICITY CHARGES	1,300,000.00	1,500,000.00	0.00	1,500,000.00	900,000.00	600,000.00	60.00
220203	MATERIALS & SUPPLIES - GENERAL	1,042,000.00	1,100,000.00	0.00	1,100,000.00	1,000,000.00	100,000.00	90.91
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	262,000.00	350,000.00	0.00	350,000.00	250,000.00	100,000.00	71.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	780,000.00	750,000.00	0.00	750,000.00	750,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,380,000.00	900,000.00	0.00	900,000.00	900,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	660,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	420,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,560,000.00	2,300,000.00	0.00	2,300,000.00	1,070,000.00	1,230,000.00	46.52
22021001	REFRESHMENT & MEALS	360,000.00	800,000.00	0.00	800,000.00	370,000.00	430,000.00	46.25
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,500,000.00	0.00	1,500,000.00	700,000.00	800,000.00	46.67

HOSPITAL MANAGEMENT (FATI LAMI)								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,702,000.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>1,730,000.00</b>	<b>70,000.00</b>	<b>96.11</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,702,000.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>1,730,000.00</b>	<b>70,000.00</b>	<b>96.11</b>
220201	TRAVELLING & TRANSPORT- GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	402,000.00	500,000.00	0.00	500,000.00	450,000.00	50,000.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	252,000.00	350,000.00	0.00	350,000.00	300,000.00	50,000.00	85.71
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	680,000.00	680,000.00	0.00	680,000.00	680,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	330,000.00	330,000.00	0.00	330,000.00	330,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	220,000.00	220,000.00	0.00	220,000.00	200,000.00	20,000.00	90.91
22021001	REFRESHMENT & MEALS	120,000.00	120,000.00	0.00	120,000.00	100,000.00	20,000.00	83.33
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	100.00

# NOTE TO GENERAL HOSPITALS Contd.



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

V.V.F CENTER BIRNIN KEBBI								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
220201	TRAVELLING & TRANSPORT- GENERAL	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	550,000.00	550,000.00	0.00	550,000.00	550,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	1,050,000.00	1,050,000.00	0.00	1,050,000.00	1,050,000.00	0.00	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	450,000.00	450,000.00	0.00	450,000.00	450,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
220210	MISCELLANEOUS EXPENSES GENERAL	950,000.00	950,000.00	0.00	950,000.00	950,000.00	0.00	100.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.00	100.00

HAFSAT EYE CENTER								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET				PERFORMA
		2023				YEAR ACTUAL		NCE IN
		N	N	N	N	N	N	%
052110200100	GENERAL HOSPITALS							
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,550,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,795,000.00</b>	<b>1,205,000.00</b>	<b>79.92</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>4,550,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>4,795,000.00</b>	<b>1,205,000.00</b>	<b>79.92</b>
220201	TRAVELLING & TRANSPORT- GENERAL	180,000.00	200,000.00	0.00	200,000.00	195,000.00	5,000.00	97.50
22020101	LOCAL TRAVEL & TRANSPORT: OTHERS	180,000.00	200,000.00	0.00	200,000.00	195,000.00	5,000.00	97.50
220202	UTILITIES - GENERAL	1,000,000.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020201	ELECTRICITY CHARGES	1,000,000.00	1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
220203	MATERIALS & SUPPLIES - GENERAL	730,000.00	1,100,000.00	0.00	1,100,000.00	770,000.00	330,000.00	70.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	250,000.00	350,000.00	0.00	350,000.00	250,000.00	100,000.00	71.43
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	480,000.00	750,000.00	0.00	750,000.00	520,000.00	230,000.00	69.33
220204	MAINTENANCE SERVICES - GENERAL	840,000.00	900,000.00	0.00	900,000.00	880,000.00	20,000.00	97.78
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	360,000.00	400,000.00	0.00	400,000.00	390,000.00	10,000.00	97.50
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	240,000.00	250,000.00	0.00	250,000.00	250,000.00	0.00	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	240,000.00	250,000.00	0.00	250,000.00	240,000.00	10,000.00	96.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000.00	2,300,000.00	0.00	2,300,000.00	1,950,000.00	350,000.00	84.78
22021001	REFRESHMENT & MEALS	600,000.00	800,000.00	0.00	800,000.00	650,000.00	150,000.00	81.25
22021007	WELFARE PACKAGES/CONTRACT APPOINTMENT	1,200,000.00	1,500,000.00	0.00	1,500,000.00	1,300,000.00	200,000.00	86.67

# NOTE 113



NOTE 113								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110300100	HEALTH SYSTEM DEVELOPMENT PROJECT II							
<b>2</b>	<b>EXPENDITURES</b>	<b>2,400,000.00</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>18,500,000.00</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,400,000.00</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>18,500,000.00</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,250,000.00</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>18,500,000.00</b>	<b>18,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>400,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT; OTHERS	400,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>300,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020202	TELEPHONE CHARGES	100,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020203	INTERNET ACCESS CHARGES	200,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>250,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES;/COMP.JTER CONSUMABLES	250,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>550,000.00</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE;/TRANSPORT EQUIPMENT	250,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22020406	OTHER MAINTENANCE SERVICES	50,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	0.00	100.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>300,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020501	LOCAL TRAINING	300,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>450,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22021001	REFRESHMENT & M-AIS	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES- LOCAL	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 114



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 114		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	ACTUAL 2023	BUDGET	BUDGET		BUDGET		PERFORMANCE
052102600100	SIR YAHAYA MEMORIAL HOSPITAL	N	N	N	N	N	N	%
<b>2</b>	<b>EXPENDITURES</b>	<b>591,641,761.42</b>	<b>798,042,403.70</b>	<b>0.00</b>	<b>798,042,403.70</b>	<b>629,732,427.08</b>	<b>168,309,976.62</b>	<b>78.91</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>555,641,761.42</b>	<b>729,042,403.70</b>	<b>0.00</b>	<b>729,042,403.70</b>	<b>593,732,427.08</b>	<b>135,309,976.62</b>	<b>81.44</b>
<b>2101</b>	<b>SALARY</b>	<b>555,641,761.42</b>	<b>729,042,403.70</b>	<b>0.00</b>	<b>729,042,403.70</b>	<b>593,732,427.08</b>	<b>135,309,976.62</b>	<b>81.44</b>
210101	SALARY AND WAGES	555,641,761.42	729,042,403.70	0.00	729,042,403.70	593,732,427.08	135,309,976.62	81.44
21010101	SALARY	555,641,761.42	729,042,403.70	0.00	729,042,403.70	593,732,427.08	135,309,976.62	81.44
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>36,000,000.00</b>	<b>69,000,000.00</b>	<b>0.00</b>	<b>69,000,000.00</b>	<b>36,000,000.00</b>	<b>33,000,000.00</b>	<b>52.17</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>34,650,000.00</b>	<b>68,000,000.00</b>	<b>0.00</b>	<b>68,000,000.00</b>	<b>35,000,000.00</b>	<b>33,000,000.00</b>	<b>51.47</b>
220201	TRAVELLING & TRANSPORT- GENERAL	3,700,000.00	5,000,000.00	0.00	5,000,000.00	3,500,000.00	1,500,000.00	70.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,700,000.00	5,000,000.00	0.00	5,000,000.00	3,500,000.00	1,500,000.00	70.00
220202	UTILITIES - GENERAL	2,600,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES	2,600,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL	5,700,000.00	23,500,000.00	0.00	23,500,000.00	7,500,000.00	16,000,000.00	31.91
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	2,450,000.00	6,000,000.00	0.00	6,000,000.00	2,900,000.00	3,100,000.00	48.33
22020306	PRINTING OF SECURITY DOCUMENT	3,250,000.00	4,000,000.00	0.00	4,000,000.00	2,600,000.00	1,400,000.00	65.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	10,000,000.00	0.00	10,000,000.00	1100000.00	8,900,000.00	11.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	3,500,000.00	0.00	3,500,000.00	900,000.00	2,600,000.00	25.71
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	12,500,000.00	0.00	12,500,000.00	9,000,000.00	3,500,000.00	72.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	1,350,000.00	2,500,000.00	0.00	2,500,000.00	2,100,000.00	400,000.00	84.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,450,000.00	2,500,000.00	0.00	2,500,000.00	2,000,000.00	500,000.00	80.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,150,000.00	3,500,000.00	0.00	3,500,000.00	2,350,000.00	1,150,000.00	67.14
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,350,000.00	4,000,000.00	0.00	4,000,000.00	2,550,000.00	1,450,000.00	63.75
220205	TRAINING - GENERAL	1,200,000.00	3,500,000.00	0.00	3,500,000.00	2,000,000.00	1,500,000.00	57.14
22020501	LOCAL TRAINING	1,200,000.00	3,500,000.00	0.00	3,500,000.00	2,000,000.00	1,500,000.00	57.14
220208	FUEL & LUBRICANTS - GENERAL	3,450,000.00	4,000,000.00	0.00	4,000,000.00	1,650,000.00	2,350,000.00	41.25
22020803	PLANT / GENERATOR FUEL COST	3,450,000.00	4,000,000.00	0.00	4,000,000.00	1,650,000.00	2,350,000.00	41.25
220210	MISCELLANEOUS EXPENSES GENERAL	10,500,000.00	19,000,000.00	0.00	19,000,000.00	10,850,000.00	8,150,000.00	57.11
22021001	REHABILITATION & MLALS	2,250,000.00	3,000,000.00	0.00	3,000,000.00	1,650,000.00	1,350,000.00	55.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,950,000.00	3,500,000.00	0.00	3,500,000.00	1,750,000.00	1,750,000.00	50.00
22021004	MEDICAL EXPENSES-LOCAL	2,250,000.00	5,000,000.00	0.00	5,000,000.00	2,150,000.00	2,850,000.00	43.00
22021007	WELFARE PACKAGES	1,200,000.00	4,500,000.00	0.00	4,500,000.00	2,850,000.00	1,650,000.00	63.33
22021024	COMMITTEE & COMMISSION EXPENSES	2,850,000.00	3,000,000.00	0.00	3,000,000.00	2,450,000.00	550,000.00	81.67
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,350,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,350,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22040101	GRANT TO OTHER COMMUNITIES/NGOs	1,350,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00

# NOTE 115



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 115								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052102700100	KEBBI MEDICAL CENTER KALGO							
<b>2</b>	<b>EXPENDITURES</b>	<b>88,500,000.00</b>	<b>61,300,000.00</b>	<b>0.00</b>	<b>61,300,000.00</b>	<b>38,000,000.00</b>	<b>23,300,000.00</b>	<b>61.99</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
<b>2101</b>	<b>SALARY</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
<b>210101</b>	<b>SALARY AND WAGES</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>
21010101	SALARY	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>38,500,000.00</b>	<b>61,300,000.00</b>	<b>0.00</b>	<b>61,300,000.00</b>	<b>38,000,000.00</b>	<b>23,300,000.00</b>	<b>61.99</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>38,300,000.00</b>	<b>61,100,000.00</b>	<b>0.00</b>	<b>61,100,000.00</b>	<b>38,000,000.00</b>	<b>23,100,000.00</b>	<b>62.19</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>2,500,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>8,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES	8,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,500,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	500,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
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
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>11,400,000.00</b>	<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>16,000,000.00</b>	<b>2,000,000.00</b>	<b>88.89</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	5,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00	0.00	2,000,000.00		2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,400,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	0.00	100.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,800,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020501	LOCAL TRAINING	1,800,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,700,000.00</b>	<b>7,700,000.00</b>	<b>0.00</b>	<b>7,700,000.00</b>	<b>0.00</b>	<b>7,700,000.00</b>	<b>0.00</b>
22020707	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
22020708	MEDICAL CONSULTING	2,500,000.00	7,500,000.00	0.00	7,500,000.00	0.00	7,500,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>10,400,000.00</b>	<b>13,400,000.00</b>	<b>0.00</b>	<b>13,400,000.00</b>	<b>0.00</b>	<b>13,400,000.00</b>	<b>0.00</b>
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
22021004	MEDICAL EXPENSES- LOCAL	8,000,000.00	12,200,000.00	0.00	12,200,000.00	0.00	12,200,000.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22021022	SCHOOL EXPENSES	1,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER COMMUNITIES/NGOs	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00

# NOTE 116



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 116		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET
CODE	MINISTRY/DEPARTMENT	ACTUAL 2023	BUDGET	BUDGET		ACTUAL	VARIANCE	PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052110400100	COLLEGE OF NURSING SCIENCES							
<b>2</b>	<b>EXPENDITURES</b>	<b>291,382,853.73</b>	<b>296,161,320.00</b>	<b>0.00</b>	<b>296,161,320.00</b>	<b>291,382,853.73</b>	<b>4,778,466.27</b>	<b>98.39</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>242,919,853.73</b>	<b>247,661,320.00</b>	<b>0.00</b>	<b>247,661,320.00</b>	<b>242,919,853.73</b>	<b>4,741,466.27</b>	<b>98.09</b>
<b>2101</b>	<b>SALARY</b>	<b>242,919,853.73</b>	<b>247,661,320.00</b>	<b>0.00</b>	<b>247,661,320.00</b>	<b>242,919,853.73</b>	<b>4,741,466.27</b>	<b>98.09</b>
210101	SALARY AND WAGES	242,919,853.73	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27	98.09
21010101	SALARY	242,919,853.73	247,661,320.00	0.00	247,661,320.00	242,919,853.73	4,741,466.27	98.09
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>48,463,000.00</b>	<b>48,500,000.00</b>	<b>0.00</b>	<b>48,500,000.00</b>	<b>48,463,000.00</b>	<b>37,000.00</b>	<b>99.92</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>47,463,000.00</b>	<b>47,500,000.00</b>	<b>0.00</b>	<b>47,500,000.00</b>	<b>47,463,000.00</b>	<b>37,000.00</b>	<b>99.92</b>
220201	TRAVELLING & TRANSPORT- GENERAL	1,495,000.00	1,500,000.00	0.00	1,500,000.00	1,495,000.00	5,000.00	99.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,495,000.00	1,500,000.00	0.00	1,500,000.00	1,495,000.00	5,000.00	99.67
220202	UTILITIES - GENERAL	4,980,000.00	5,000,000.00	0.00	5,000,000.00	4,980,000.00	20,000.00	99.60
22020201	ELECTRICITY CHARGES	4,980,000.00	5,000,000.00	0.00	5,000,000.00	4,980,000.00	20,000.00	99.60
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
220204	MAINTENANCE SERVICES - GENERAL	4,997,000.00	5,000,000.00	0.00	5,000,000.00	4,997,000.00	3,000.00	99.94
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020403	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
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>7,996,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>7,996,000.00</b>	<b>4,000.00</b>	<b>99.95</b>
22020601	RESIDENTIAL RENT	7,996,000.00	8,000,000.00	0.00	8,000,000.00	7,996,000.00	4,000.00	99.95
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	16,995,000.00	17,000,000.00	0.00	17,000,000.00	16,995,000.00	5,000.00	99.97
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	100.00
22020708	MEDICAL CONSULTING	13,995,000.00	14,000,000.00	0.00	14,000,000.00	13,995,000.00	5,000.00	99.96
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	100.00
22021007	WELFARE PACKAGES	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
22021027	SCHOOL EXPENSES	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	100.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00

# NOTE 117



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 117								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110600100	COLLEGE OF HEALTH SCIENCES TECHNOLOGY, JEGA							
<b>2</b>	<b>EXPENDITURES</b>	<b>275,057,357.80</b>	<b>325,704,486.00</b>	<b>3,000,000.00</b>	<b>325,704,486.00</b>	<b>283,335,292.43</b>	<b>42,369,193.57</b>	<b>86.99</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>226,038,257.80</b>	<b>264,204,486.00</b>	<b>3,000,000.00</b>	<b>267,204,486.00</b>	<b>266,242,792.43</b>	<b>961,693.57</b>	<b>99.64</b>
<b>2101</b>	<b>SALARY</b>	<b>226,038,257.80</b>	<b>264,204,486.00</b>	<b>3,000,000.00</b>	<b>267,204,486.00</b>	<b>266,242,792.43</b>	<b>961,693.57</b>	<b>99.64</b>
210101	SALARY AND WAGES	226,038,257.80	264,204,486.00	3,000,000.00	267,204,486.00	266,242,792.43	961,693.57	99.64
21010101	SALARY	226,038,257.80	264,204,486.00	3,000,000.00	267,204,486.00	266,242,792.43	961,693.57	99.64
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>49,019,100.00</b>	<b>61,500,000.00</b>	<b>3,000,000.00</b>	<b>58,500,000.00</b>	<b>17,092,500.00</b>	<b>41,407,500.00</b>	<b>29.22</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>48,474,100.00</b>	<b>60,500,000.00</b>	<b>3,000,000.00</b>	<b>57,500,000.00</b>	<b>17,047,500.00</b>	<b>40,452,500.00</b>	<b>29.65</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>2,184,000.00</b>	<b>4,500,000.00</b>	<b>0.00</b>	<b>4,500,000.00</b>	<b>320,000.00</b>	<b>4,180,000.00</b>	<b>7.11</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,184,000.00	4,500,000.00	0.00	4,500,000.00	320,000.00	4,180,000.00	7.11
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>3,490,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>882,000.00</b>	<b>3,118,000.00</b>	<b>22.05</b>
22020201	ELECTRICITY CHARGES	3,490,000.00	4,000,000.00	0.00	4,000,000.00	882,000.00	3,118,000.00	22.05
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,872,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>864,500.00</b>	<b>4,135,500.00</b>	<b>17.29</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	4,872,000.00	5,000,000.00	0.00	5,000,000.00	864,500.00	4,135,500.00	17.29
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>11,900,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>3,032,000.00</b>	<b>11,968,000.00</b>	<b>20.21</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	4,000,000.00	4,500,000.00	0.00	4,500,000.00	762,500.00	3,737,500.00	16.94
22020402	MAINTENANCE OF OFFICE FURNITURE	3,055,000.00	3,500,000.00	0.00	3,500,000.00	525,700.00	2,974,300.00	15.02
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	2,540,000.00	3,000,000.00	0.00	3,000,000.00	1,005,000.00	1,995,000.00	33.50
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,305,000.00	4,000,000.00	0.00	4,000,000.00	738,800.00	3,261,200.00	18.47
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>520,000.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>0.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING	520,000.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>25,503,100.00</b>	<b>28,000,000.00</b>	<b>3,000,000.00</b>	<b>29,500,000.00</b>	<b>11,949,000.00</b>	<b>17,551,000.00</b>	<b>40.51</b>
22021001	RETRIBUTION & AWARDS	1,494,400.00	2,000,000.00	0.00	2,000,000.00	605,000.00	1,395,000.00	30.25
22021002	HONORARIUM & SITTING ALLOWANCE	5,475,000.00	8,000,000.00	0.00	8,000,000.00	6,122,000.00	1,878,000.00	78.53
22021004	MEDICAL EXPENSES- LOCAL	992,000.00	1,000,000.00	0.00	1,000,000.00	112,000.00	888,000.00	11.20
22021009	SPORTING ACTIVITIES	933,000.00	1,000,000.00	0.00	1,000,000.00	70,000.00	930,000.00	7.00
22021022	MEDICAL EXPENSES INTERNATIONAL	0.00		0.00	0.00	0.00	0.00	0.00
22021022	SCHOOL EXPENSES	11,853,700.00	15,500,000.00	3,000,000.00	12,500,000.00	5,040,000.00	7,460,000.00	40.32
22021032	ACCREDITATION EXPENSES	4,760,000.00	500,000.00	0.00	5,000,000.00		5,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>545,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>45,000.00</b>	<b>955,000.00</b>	<b>4.50</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>545,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>45,000.00</b>	<b>955,000.00</b>	<b>4.50</b>
22040101	GRANTS COMMUNITIES/NGOs	545,000.00	1,000,000.00	0.00	1,000,000.00	45,000.00	955,000.00	4.50

# NOTE 118



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 118								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110800100	KEBBI STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (KECHEMA)							
<b>2</b>	<b>EXPENDITURES</b>	<b>6,000,000.00</b>	<b>821,500,000.00</b>	<b>0.00</b>	<b>821,500,000.00</b>	<b>6,000,000.00</b>	<b>815,500,000.00</b>	<b>0.73</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>
21020201	NHIS CONTRIBUTION	0.00	800,000,000.00	0.00	800,000,000.00	0.00	800,000,000.00	0.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>6,000,000.00</b>	<b>21,500,000.00</b>	<b>0.00</b>	<b>21,500,000.00</b>	<b>6,000,000.00</b>	<b>15,500,000.00</b>	<b>27.91</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,440,000.00</b>	<b>20,500,000.00</b>	<b>0.00</b>	<b>20,500,000.00</b>	<b>5,680,000.00</b>	<b>14,820,000.00</b>	<b>27.71</b>
220201	TRAVELLING & TRANSPORT- GENERAL	710,000.00	4,000,000.00	0.00	4,000,000.00	1,200,000.00	2,800,000.00	30.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	710,000.00	4,000,000.00	0.00	4,000,000.00	1,200,000.00	2,800,000.00	30.00
220202	UTILITIES - GENERAL	570,000.00	1,000,000.00	0.00	1,000,000.00	250,000.00	750,000.00	25.00
22020201	ELECTRICITY CHARGES	570,000.00	1,000,000.00	0.00	1,000,000.00	230,000.00	750,000.00	25.00
220203	MATERIALS & SUPPLIES - GENERAL	710,000.00	1,500,000.00	0.00	1,500,000.00	1,050,000.00	440,000.00	70.67
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	710,000.00	1,500,000.00	0.00	1,500,000.00	1,050,000.00	440,000.00	70.67
220204	MAINTENANCE SERVICES - GENERAL	1,520,000.00	3,000,000.00	0.00	3,000,000.00	1,490,000.00	1,510,000.00	49.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	930,000.00	2,000,000.00	0.00	2,000,000.00	720,000.00	1,280,000.00	36.00
22020402	MAINTENANCE OF OFFICE FURNITURE	590,000.00	1,000,000.00	0.00	1,000,000.00	770,000.00	230,000.00	77.00
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
220206	OTHER SERVICES - GENERAL	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22020602	OFFICE RENT	0.00	500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	510,000.00	4,400,000.00	0.00	4,400,000.00	480,000.00	3,920,000.00	10.91
22020701	FINANCIAL CONSULTING	510,000.00	4,400,000.00	0.00	4,400,000.00	480,000.00	3,920,000.00	10.91
220210	MISCELLANEOUS EXPENSES GENERAL	1,420,000.00	6,100,000.00	0.00	6,100,000.00	1,200,000.00	4,900,000.00	19.67
22021001	REFRESHMENT & MEALS	500,000.00	2,000,000.00	0.00	2,000,000.00	350,000.00	1,640,000.00	18.00
22021002	HONORARIUM & SITTING ALLOWANCE	380,000.00	2,600,000.00	0.00	2,600,000.00	440,000.00	2,160,000.00	16.92
22021024	COMMITTEE & COMMISSION EXPENSES	540,000.00	1,500,000.00	0.00	1,500,000.00	400,000.00	1,100,000.00	26.67
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>560,000.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>320,000.00</b>	<b>680,000.00</b>	<b>32.00</b>
220401	LOCAL GRANTS AND CONTRIBUTIONS	560,000.00	1,000,000.00	0.00	1,000,000.00	320,000.00	680,000.00	32.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	560,000.00	1,000,000.00	0.00	1,000,000.00	320,000.00	680,000.00	32.00

# NOTE 119



NOTE 119								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110900100	<b>KEBBI STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (DMCMA)</b>							
<b>2</b>	<b>EXPENDITURES</b>	0.00	34,000,000.00	0.00	34,000,000.00	0.00	0.00	0.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	0.00	34,000,000.00	0.00	34,000,000.00	0.00	0.00	0.00
<b>2202</b>	<b>OVERHEAD COST</b>	0.00	32,000,000.00	0.00	32,000,000.00	0.00	0.00	0.00
220201	TRAVELLING & TRANSPORT- GENERAL	0.00	7,500,000.00	0.00	7,500,000.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT- OTHERS	0.00	7,500,000.00	0.00	7,500,000.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22020201	ELECTRICITY CHARGES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	4,500,000.00	0.00	4,500,000.00	0.00	0.00	0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	0.00	4,500,000.00	0.00	4,500,000.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	9,000,000.00	0.00	9,000,000.00	0.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	0.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22021003	PUBLICITY AND ADVERTISEMENTS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGOs	0.00	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00

# NOTE 120



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 120								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
053500100100	MINISTRY OF ENVIRONMENT							
<b>2</b>	<b>EXPENDITURES</b>	<b>155,590,686.92</b>	<b>207,709,762.90</b>	<b>54,392,500.00</b>	<b>262,102,262.90</b>	<b>225,315,600.09</b>	<b>36,786,662.81</b>	<b>85.96</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>150,085,686.92</b>	<b>187,802,262.90</b>	<b>0.00</b>	<b>187,802,262.90</b>	<b>179,315,600.09</b>	<b>0.00</b>	<b>95.48</b>
<b>2101</b>	<b>SALARY</b>	<b>150,085,686.92</b>	<b>187,802,262.90</b>	<b>0.00</b>	<b>187,802,262.90</b>	<b>179,315,600.09</b>	<b>0.00</b>	<b>95.48</b>
210101	SALARY AND WAGES	150,085,686.92	187,802,262.90	0.00	187,802,262.90	179,315,600.09	0.00	95.48
21010101	SALARY	150,085,686.92	187,802,262.90	0.00	187,802,262.90	179,315,600.09	0.00	95.48
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>5,505,000.00</b>	<b>19,907,500.00</b>	<b>54,392,500.00</b>	<b>74,300,000.00</b>	<b>46,000,000.00</b>	<b>28,300,000.00</b>	<b>61.91</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>5,505,000.00</b>	<b>19,800,000.00</b>	<b>54,200,000.00</b>	<b>74,000,000.00</b>	<b>46,000,000.00</b>	<b>28,000,000.00</b>	<b>62.16</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>1,060,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>	<b>11,860,000.00</b>	<b>8,140,000.00</b>	<b>59.30</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,060,000.00	10,000,000.00	10,000,000.00	20,000,000.00	11,860,000.00	8,140,000.00	59.30
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>60,000.00</b>	<b>1,000,000.00</b>	<b>4,000,000.00</b>	<b>5,000,000.00</b>	<b>2,010,000.00</b>	<b>2,990,000.00</b>	<b>40.20</b>
22020201	ELECTRICITY CHARGES	60,000.00	1,000,000.00	4,000,000.00	5,000,000.00	2,010,000.00	2,990,000.00	40.20
22020202	TELEPHONE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>525,000.00</b>	<b>1,000,000.00</b>	<b>11,000,000.00</b>	<b>12,000,000.00</b>	<b>6,005,000.00</b>	<b>5,995,000.00</b>	<b>50.04</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	525,000.00	1,000,000.00	11,000,000.00	12,000,000.00	6,005,000.00	5,995,000.00	50.04
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,510,000.00</b>	<b>4,000,000.00</b>	<b>18,000,000.00</b>	<b>22,000,000.00</b>	<b>15,655,000.00</b>	<b>6,345,000.00</b>	<b>71.16</b>
22020401	MAINTENANCE OF MOTOR VEHICLE /TRANSPORT EQUIPMENT	1,250,000.00	2,000,000.00	13,000,000.00	15,000,000.00	9,385,000.00	5,615,000.00	62.57
22020402	MAINTENANCE OF OFFICE FURNITURE	1,260,000.00	2,000,000.00	5,000,000.00	7,000,000.00	6,270,000.00	730,000.00	89.57
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>640,000.00</b>	<b>2,000,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>	<b>4,540,000.00</b>	<b>460,000.00</b>	<b>90.80</b>
22020501	LOCAL TRAINING	640,000.00	2,000,000.00	3,000,000.00	5,000,000.00	4,540,000.00	460,000.00	90.80
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>710,000.00</b>	<b>1,800,000.00</b>	<b>8,200,000.00</b>	<b>10,000,000.00</b>	<b>5,930,000.00</b>	<b>4,070,000.00</b>	<b>59.30</b>
22021007	WELFARE PACKAGLS	710,000.00	1,800,000.00	8,200,000.00	10,000,000.00	5,930,000.00	4,070,000.00	59.30
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>107,500.00</b>	<b>192,500.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>107,500.00</b>	<b>192,500.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	0.00	107,500.00	192,500.00	300,000.00	0.00	300,000.00	0.00

# NOTE 121



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 121		PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
053501600100	KEBBI ENVIRONMENTAL PROTECTION AGENCY (KESEPA)							
<b>2</b>	<b>EXPENDITURES</b>	<b>12,955,131.20</b>	<b>19,596,696.60</b>	<b>0.00</b>	<b>19,596,696.60</b>	<b>14,069,596.08</b>	<b>5,527,100.52</b>	<b>71.80</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>10,545,131.20</b>	<b>13,746,696.60</b>	<b>0.00</b>	<b>13,746,696.60</b>	<b>11,669,596.08</b>	<b>2,077,100.52</b>	<b>84.89</b>
<b>2101</b>	<b>SALARY</b>	<b>10,545,131.20</b>	<b>13,746,696.60</b>	<b>0.00</b>	<b>13,746,696.60</b>	<b>11,669,596.08</b>	<b>2,077,100.52</b>	<b>84.89</b>
210101	SALARY AND WAGES	10,545,131.20	13,746,696.60	0.00	13,746,696.60	11,669,596.08	2,077,100.52	84.89
21010101	SALARY	10,545,131.20	13,746,696.60	0.00	13,746,696.60	11,669,596.08	2,077,100.52	84.89
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,410,000.00</b>	<b>5,850,000.00</b>	<b>0.00</b>	<b>5,850,000.00</b>	<b>2,400,000.00</b>	<b>3,450,000.00</b>	<b>41.03</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,410,000.00</b>	<b>5,750,000.00</b>	<b>0.00</b>	<b>5,750,000.00</b>	<b>2,400,000.00</b>	<b>3,350,000.00</b>	<b>41.74</b>
220201	TRAVELLING & TRANSPORT- GENERAL	450,000.00	600,000.00	0.00	600,000.00	400,000.00	0.00	66.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	600,000.00	0.00	600,000.00	400,000.00	0.00	66.67
220202	UTILITIES - GENERAL	500,000.00	700,000.00	0.00	700,000.00	395,000.00	305,000.00	56.43
22020201	ELECTRICITY CHARGES	500,000.00	700,000.00	0.00	700,000.00	395,000.00	305,000.00	56.43
220203	MATERIALS & SUPPLIES - GENERAL	530,000.00	800,000.00	0.00	800,000.00	380,000.00	420,000.00	47.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	530,000.00	800,000.00	0.00	800,000.00	380,000.00	420,000.00	47.50
220204	MAINTENANCE SERVICES - GENERAL	920,000.00	2,600,000.00	0.00	2,600,000.00	1,225,000.00	1,375,000.00	47.12
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	430,000.00	900,000.00	0.00	900,000.00	470,000.00	430,000.00	52.22
22020402	MAINTENANCE OF OFFICE FURNITURE	290,000.00	700,000.00	0.00	700,000.00	205,000.00	495,000.00	29.29
22020406	OTHER MAINTENANCE SERVICES	200,000.00	1,000,000.00	0.00	1,000,000.00	550,000.00	450,000.00	55.00
220205	TRAINING - GENERAL	0.00	800,000.00	0.00	800,000.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	0.00	800,000.00	0.00	800,000.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
22021001	REFRESHMENT & MEALS	10,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>
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 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
054400100100	MINISTRY OF HUMANITARIAN AND EMPOWERMENT	₦	₦	₦	₦	₦	₦	%
<b>2</b>	<b>EXPENDITURE</b>	0.00	65,000,000.00	0.00	65,000,000.00	45,000,000.00	20,000,000.00	69.23
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	0.00	65,000,000.00	0.00	65,000,000.00	45,000,000.00	20,000,000.00	69.23
<b>2202</b>	<b>OVERHEAD COST</b>	0.00	50,000,000.00	0.00	50,000,000.00	45,000,000.00	5,000,000.00	90.00
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>	0.00	12,000,000.00	0.00	12,000,000.00	11,265,000.00	735,000.00	93.88
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	12,000,000.00	0.00	12,000,000.00	11,265,000.00	735,000.00	93.88
<b>220202</b>	<b>UTILITIES - GENERAL</b>	0.00	1,500,000.00	0.00	1,500,000.00	10,000.00	1,490,000.00	0.67
22020201	ELECTRICITY CHARGES	0.00	1,500,000.00	0.00	1,500,000.00	10,000.00	1,490,000.00	0.67
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>	0.00	4,000,000.00	0.00	4,000,000.00	3,636,000.00	364,000.00	90.90
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	0.00	4,000,000.00	0.00	4,000,000.00	3,636,000.00	364,000.00	90.90
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>	0.00	5,500,000.00	0.00	5,500,000.00	4,914,000.00	586,000.00	89.35
22020401	MAINTENANCE OF MOTOR VEHICLES/TRANSPORT EQUIPMENTS	0.00	3,000,000.00	0.00	3,000,000.00	2,864,000.00	136,000.00	95.47
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,500,000.00	0.00	2,500,000.00	2,050,000.00	450,000.00	82.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	0.00	27,000,000.00	0.00	27,000,000.00	25,175,000.00	1,825,000.00	93.24
22021001	REFRESHMENT & MEALS	0.00	5,000,000.00	0.00	5,000,000.00	4,510,000.00	490,000.00	90.20
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	7,000,000.00	0.00	7,000,000.00	6,840,000.00	160,000.00	97.71
22021007	WELFARE PACKAGES	0.00	15,000,000.00	0.00	15,000,000.00	13,825,000.00	1,175,000.00	92.17
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22040109	GRANT TO COMMUNITIES/VGOs	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00

# NOTE 123



NOTE 123		PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
CODE	MINISTRY/DEPARTMENT	YEAR ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
055100100100	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS							
<b>2</b>	<b>EXPENDITURES</b>	<b>97,192,649.64</b>	<b>187,822,071.20</b>	<b>0.00</b>	<b>187,822,071.20</b>	<b>168,828,405.56</b>	<b>18,993,665.64</b>	<b>89.89</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>50,338,649.64</b>	<b>67,822,071.20</b>	<b>0.00</b>	<b>67,822,071.20</b>	<b>54,808,405.56</b>	<b>13,013,665.64</b>	<b>80.81</b>
<b>2101</b>	<b>SALARY</b>	<b>50,338,649.64</b>	<b>67,822,071.20</b>	<b>0.00</b>	<b>67,822,071.20</b>	<b>54,808,405.56</b>	<b>13,013,665.64</b>	<b>80.81</b>
<b>210101</b>	<b>SALARY AND WAGES</b>	<b>50,338,649.64</b>	<b>67,822,071.20</b>	<b>0.00</b>	<b>67,822,071.20</b>	<b>54,808,405.56</b>	<b>13,013,665.64</b>	<b>80.81</b>
21010101	SALARY	50,338,649.64	67,822,071.20	0.00	67,822,071.20	54,808,405.56	13,013,665.64	80.81
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>46,854,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>114,020,000.00</b>	<b>5,980,000.00</b>	<b>95.02</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>46,854,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>114,020,000.00</b>	<b>5,980,000.00</b>	<b>95.02</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>14,994,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,994,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>120,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,810,000.00</b>	<b>190,000.00</b>	<b>96.20</b>
22020201	ELECTRICITY CHARGES	120,000.00	5,000,000.00	0.00	5,000,000.00	4,810,000.00	190,000.00	96.20
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>12,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	12,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>15,960,000.00</b>	<b>55,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>	<b>54,907,000.00</b>	<b>93,000.00</b>	<b>99.83</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	14,970,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	990,000.00	25,000,000.00	0.00	25,000,000.00	24,907,000.00	93,000.00	99.63
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,980,000.00</b>	<b>20,000.00</b>	<b>99.60</b>
22020501	LOCAL TRAINING	0.00	5,000,000.00	0.00	5,000,000.00	4,980,000.00	20,000.00	99.60
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,780,000.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>4,303,000.00</b>	<b>697,000.00</b>	<b>86.06</b>
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	5,000,000.00	0.00	5,000,000.00	4,303,000.00	0.00	86.06
22021007	WELFARE PACKAGES	1,780,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 124



NOTE 124								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
055100100200	<b>KEBBI STATE COUNCIL OF CHIEFS</b>							
<b>2</b>	<b>EXPENDITURES</b>	<b>4,018,697.96</b>	<b>4,814,292.40</b>	<b>0.00</b>	<b>4,814,292.40</b>	<b>4,562,762.40</b>	<b>251,530.00</b>	<b>94.78</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,857,147.96</b>	<b>2,414,292.40</b>	<b>0.00</b>	<b>2,414,292.40</b>	<b>2,414,292.40</b>	<b>0.00</b>	<b>100.00</b>
2101	<b>SALARY</b>	<b>1,857,147.96</b>	<b>2,414,292.40</b>	<b>0.00</b>	<b>2,414,292.40</b>	<b>2,414,292.40</b>	<b>0.00</b>	<b>100.00</b>
210101	SALARY AND WAGES	1,857,147.96	2,414,292.40	0.00	2,414,292.40	2,414,292.40	0.00	100.00
21010101	SALARY	1,857,147.96	2,414,292.40	0.00	2,414,292.40	2,414,292.40	0.00	100.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,161,550.00</b>	<b>2,400,000.00</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>2,148,470.00</b>	<b>251,530.00</b>	<b>89.52</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,161,550.00</b>	<b>2,400,000.00</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>2,148,470.00</b>	<b>251,530.00</b>	<b>89.52</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>	<b>876,000.00</b>	<b>900,000.00</b>	<b>0.00</b>	<b>900,000.00</b>	<b>864,000.00</b>	<b>36,000.00</b>	<b>96.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	876,000.00	900,000.00	0.00	900,000.00	864,000.00	36,000.00	96.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>180,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>180,000.00</b>	<b>20,000.00</b>	<b>90.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>445,550.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>444,470.00</b>	<b>55,530.00</b>	<b>88.89</b>
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	265,550.00	300,000.00	0.00	300,000.00	264,470.00	35,530.00	88.15
22020406	OTHER MAINTENANCE SERVICES	180,000.00	200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>660,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	<b>660,000.00</b>	<b>140,000.00</b>	<b>82.50</b>
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 125



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

### NOTE 125

#### DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
			₦	₦	₦	₦	₦	₦	%
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>60,789,907,526.17</b>	<b>163,815,963,789.48</b>	<b>0.00</b>	<b>203,592,445,521.48</b>	<b>81,059,642,968.33</b>	<b>122,532,802,553.15</b>	<b>39.81</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>		<b>19,375,868,109.86</b>	<b>36,800,758,788.13</b>	<b>0.00</b>	<b>55,892,956,066.73</b>	<b>19,284,400,255.49</b>	<b>36,608,555,811.24</b>	<b>34.50</b>
01110000000	Governor's Office		0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
011103300100	State Agency for Control of AIDS/HIV	127	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
01120000000	State House of Assembly		5,504,537.25	1,942,123,975.00	0.00	1,942,123,975.00	0.00	1,942,123,975.00	0.00
011200300100	State House of Assembly	128	5,504,537.25	1,860,123,975.00	0.00	1,860,123,975.00	0.00	1,860,123,975.00	0.00
011200400100	House of Assembly Service Commission	129	0.00	82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
01230000000	Ministry of Information and Culture		36,000,000.00	551,500,000.00	0.00	551,500,000.00	257,373,500.00	294,126,500.00	46.67
012300100100	Ministry of Information and Culture	130	36,000,000.00	551,500,000.00	0.00	551,500,000.00	257,373,500.00	294,126,500.00	46.67
01240000000	Ministry of Home Affairs and Internal Security		43,540,265.00	472,000,000.00	0.00	472,000,000.00	0.00	472,000,000.00	0.00
012400100100	Ministry of Home Affairs and Internal Security	132	0.00	472,000,000.00	0.00	472,000,000.00	0.00	0.00	0.00
012405600100	Fire Service	132	43,540,265.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
01250000000	Office of the Head of State Civil Service		5,565,255,669.81	6,322,436,100.00	0.00	6,322,436,100.00	4,449,999,999.81	1,872,436,100.19	70.38
012501300100	General Administration	133	5,565,255,669.81	6,322,436,100.00	0.00	6,322,436,100.00	4,449,999,999.81	1,872,436,100.19	70.38
01400000000	Office of the Auditor General		90,438,790.00	295,075,405.13	0.00	295,075,405.13	0.00	295,075,405.13	0.00
014000100100	Office of the Auditor General	134	90,438,790.00	182,646,405.13	0.00	182,646,405.13	0.00	182,646,405.13	0.00
014000200100	Office of the Auditor General for Local Government	135	0.00	112,429,000.00	0.00	112,429,000.00	0.00	112,429,000.00	0.00
01470000000	Civil Service Commission (CSC)		0.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00	0.00
014700100100	Civil Service Commission (CSC)	136	0.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00	0.00
01610000000	Office of the Secretary to the State Government		13,635,128,847.80	18,400,000,000.00	0.00	29,227,974,319.00	13,674,310,585.68	15,553,663,733.32	46.79
016100100100	Office of the Secretary to the State Government	137	13,635,128,847.80	18,400,000,000.00	0.00	29,227,974,319.00	13,674,310,585.68	15,553,663,733.32	46.79
01640000000	Ministry of Special Duties		0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	0.00	17.79
016400100100	Ministry of Special Duties	138	0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	0.00	17.79
01650000000	Ministry of Religious Affairs		0.00	2,559,000,000.00	0.00	2,559,000,000.00	0.00	0.00	0.00
016500100100	Ministry of Religious Affairs	139	0.00	2,559,000,000.00	0.00	2,559,000,000.00	0.00	0.00	0.00
01660000000	Ministry of Establishment, Training and Pension		0.00	733,823,308.00	0.00	733,823,308.00	0.00	733,823,308.00	0.00
016600500100	Ministry of Establishment, Training and pension	140	0.00	733,823,308.00	0.00	733,823,308.00	0.00	733,823,308.00	0.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>		<b>31,742,242,517.08</b>	<b>80,662,967,386.85</b>	<b>0.00</b>	<b>95,960,203,761.85</b>	<b>46,719,714,432.68</b>	<b>49,240,489,329.17</b>	<b>48.69</b>
02150000000	Ministry of Agriculture		10,221,429,736.39	12,225,262,000.00	0.00	23,987,057,750.00	17,703,048,250.00	6,284,009,500.00	73.80
021500100100	Ministry of Agriculture	142	10,221,429,736.39	12,225,262,000.00	0.00	23,987,057,750.00	17,703,048,250.00	6,284,009,500.00	73.80
02200000000	Ministry of Finance		2,292,689,766.07	2,561,634,276.00	0.00	2,561,634,276.00	499,646,396.94	2,061,987,879.06	19.50
022000100100	Ministry of Finance F/O	142	2,292,689,766.07	2,561,634,276.00	0.00	2,561,634,276.00	499,646,396.94	2,061,987,879.06	19.50
02220000000	Ministry of Commerce and Industry		156,013,750.00	1,028,177,759.00	0.00	2,340,177,459.00	1,134,274,536.00	1,205,902,923.00	48.47
022200100100	Ministry of Commerce and Industry H/O	143	156,013,750.00	1,028,177,759.00	0.00	2,340,177,459.00	1,134,274,536.00	1,205,902,923.00	48.47

# NOTE 125 Contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

022800000000	Ministry of Digital Economy		39,661,825.00	980,000,000.00	0.00	980,000,000.00	703,404,463.42	276,595,536.58	71.78
022800100100	Ministry of Digital Economy	144	49,667,825.00	980,000,000.00	0.00	980,000,000.00	703,404,463.42	276,595,536.58	71.78
023300000000	Ministry of Solid Minerals Development and Mining		0.00	710,000,000.00	0.00	710,000,000.00	0.00	710,000,000.00	0.00
023300100100	Ministry of Solid Minerals Development and Mining	143	0.00	710,000,000.00	0.00	710,000,000.00	0.00	710,000,000.00	0.00
023400000000	Ministry of Works and Transport		14,095,888,550.56	30,276,485,918.70	0.00	30,276,485,918.70	21,176,006,434.32	9,100,479,484.38	69.94
023400100100	Ministry of Works and Transport	146	14,095,888,550.56	30,276,485,918.70	0.00	30,276,485,918.70	21,176,006,434.32	9,100,479,484.38	69.94
023800000000	Ministry of Budget & Economic Planning		2,133,720,000.00	9,016,813,433.15	0.00	9,016,813,433.15	39,160,000.00	8,977,653,433.15	0.43
023800100100	Ministry of Budget & Economic Planning H/O	147	2,133,720,000.00	9,016,813,433.15	0.00	9,016,813,433.15	39,160,000.00	8,977,653,433.15	0.43
025200000000	Ministry of Water Resources and Rural Development		968,340,764.13	6,619,000,000.00	0.00	6,619,000,000.00	268,340,764.13	6,350,659,235.87	4.05
025200100100	Ministry of Water Resources and Rural Development	148	968,340,764.13	6,619,000,000.00	0.00	6,619,000,000.00	268,340,764.13	6,350,659,235.87	4.05
025300000000	Ministry of Lands and Housing		762,423,544.93	4,790,594,000.00	0.00	4,790,594,000.00	1,146,151,799.79	3,644,442,200.21	23.93
025300100100	Ministry of Lands and Housing	149	762,423,544.93	4,790,594,000.00	0.00	4,790,594,000.00	1,146,151,799.79	3,644,442,200.21	23.93
025400000000	Ministry of Rural and Community Development		1,012,074,580.00	2,580,000,000.00	0.00	2,580,000,000.00	628,847,500.88	1,951,152,499.12	0.00
025400100100	Ministry of Rural and Community Development	150	0.00	2,580,000,000.00	0.00	2,580,000,000.00	628,847,500.88	1,951,152,499.12	0.00
025410300100	Rural Electrification Board (REB)		1,012,074,580.00	0.00	0.00	0.00	0.00	0.00	0.00
026200000000	Ministry of Animal Health Husbandry and Fisheries		60,000,000.00	3,480,000,000.00	0.00	3,480,000,000.00	719,807,814.82	2,760,192,185.18	20.68
026200100100	Ministry of Animal Health Husbandry and Fisheries	151	60,000,000.00	3,480,000,000.00	0.00	3,480,000,000.00	719,807,814.82	2,760,192,185.18	20.68
026900000000	Ministry of Physical Planning and urban Development		0.00	6,395,000,000.00	0.00	6,395,000,000.00	2,701,026,472.38	3,693,973,527.62	0.00
026900100100	Ministry of Physical Planning and urban Development	152	0.00	6,395,000,000.00	0.00	6,395,000,000.00	2,701,026,472.38	3,693,973,527.62	0.00
030000000000	<b>LAW AND JUSTICE SECTOR</b>		<b>222,000,000.00</b>	<b>3,013,475,506.40</b>	<b>0.00</b>	<b>2,605,475,505.40</b>	<b>660,754,451.91</b>	<b>1,944,721,053.49</b>	<b>25.36</b>
031800000000	Judiciary		212,000,000.00	2,388,475,506.40	0.00	2,388,475,506.40	590,754,451.91	1,797,721,054.49	24.73
031801100100	Judicial Service Commission	153	13,000,000.00	255,000,000.00	0.00	255,000,000.00	0.00	255,000,000.00	0.00
031805100100	High Courts	154	156,000,000.00	962,000,000.00	0.00	962,000,000.00	457,754,451.91	504,245,548.09	47.58
031805300100	Sharia Courts	155	43,000,000.00	1,171,475,506.40	0.00	1,171,475,506.40	133,000,000.00	1,038,475,506.40	11.35
032600000000	Ministry of Justice		10,000,000.00	625,000,000.00	0.00	625,000,000.00	70,000,000.00	555,000,000.00	11.20
032600100100	Ministry of Justice	156	10,000,000.00	625,000,000.00	0.00	625,000,000.00	70,000,000.00	555,000,000.00	11.20
050000000000	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>9,449,796,899.23</b>	<b>43,338,762,108.10</b>	<b>0.00</b>	<b>49,133,810,187.50</b>	<b>14,394,773,828.25</b>	<b>34,739,036,359.25</b>	<b>29.30</b>
051300000000	Ministry of Youth and Social Development		465,685,700.00	1,444,500,000.00	0.00	1,444,500,000.00	963,525,000.00	480,975,000.00	66.70
051300100100	Ministry of Youth and Social Development	157	465,685,700.00	1,444,500,000.00	0.00	1,444,500,000.00	963,525,000.00	480,975,000.00	66.70
051400000000	Ministry of Women Affairs & Social Development		1,070,601,120.50	3,998,000,000.00	0.00	3,998,000,000.00	1,813,000,000.00	2,185,000,000.00	45.35
051400100100	Ministry of Women Affairs & Social Development	158	1,070,601,120.50	3,998,000,000.00	0.00	3,998,000,000.00	1,813,000,000.00	2,185,000,000.00	45.35
051700000000	Ministry for Basic and Secondary Education		4,855,905,512.32	14,466,479,308.07	0.00	14,466,479,308.07	7,615,550,841.44	6,850,928,466.63	52.64
051700100100	Ministry for Basic and Secondary Education	159	521,536,495.32	8,166,479,308.07	0.00	8,166,479,308.07	2,620,628,494.68	5,545,850,813.39	32.09
051700300100	Universal Basic Education (UBE)	160	4,334,369,017.00	6,300,000,000.00	0.00	6,300,000,000.00	4,994,922,346.76	1,305,177,653.24	79.28
056300000000	Ministry of Higher Education		1,360,942,240.00	6,608,522,822.28	0.00	6,608,522,822.28	0.00	6,608,522,822.28	0.00
056300100100	Ministry of Higher Education	161	1,360,942,240.00	6,608,522,822.28	0.00	6,608,522,822.28	0.00	6,608,522,822.28	0.00
056301800100	State Polytechnic, Dakin Bari	162	0.00	1,026,780,086.00	0.00	1,026,780,086.00	0.00	0.00	0.00
056302100100	State University of Science & Technology Algora	163	0.00	1,666,453,174.28	0.00	1,666,453,174.28	0.00	1,666,453,174.28	0.00
052100000000	Ministry of Health		1,466,662,326.41	7,179,435,890.75	0.00	7,179,435,890.75	1,749,697,986.81	5,429,737,903.94	24.37
052100100100	Ministry of Health	164	184,318,672.13	3,419,800,000.00	0.00	3,419,800,000.00	832,016,453.51	2,587,783,546.49	24.33

# NOTE 125 Contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

052100900100	Primary Health Care Development Agency	165	875,027,613.28	2,903,085,012.00	0.00	2,903,085,012.00	917,681,533.30	1,985,403,478.70	31.61
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	166	427,315,041.00	856,550,878.75	0.00	856,550,878.75	580,908,910.00	275,641,968.75	67.82
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>230,000,000.00</b>	<b>4,786,000,000.00</b>	<b>0.00</b>	<b>4,786,000,000.00</b>	<b>2,253,000,000.00</b>	<b>2,533,000,000.00</b>	<b>47.07</b>
053500100100	Ministry of Environment	167	230,000,000.00	4,786,000,000.00	0.00	4,786,000,000.00	2,253,000,000.00	2,533,000,000.00	47.07
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>		<b>0.00</b>	<b>4,409,625,000.00</b>	<b>0.00</b>	<b>4,409,625,000.00</b>	<b>1,446,000,000.00</b>	<b>2,963,625,000.00</b>	<b>32.79</b>
054400100100	Ministry of Humanitarian and Empowerment	168	0.00	4,409,625,000.00	0.00	4,409,625,000.00	1,446,000,000.00	2,963,625,000.00	32.79
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>		<b>0.00</b>	<b>446,199,087.00</b>	<b>0.00</b>	<b>446,199,087.00</b>	<b>0.00</b>	<b>446,199,087.00</b>	<b>0.00</b>
055100100100	Ministry for Local Government & Chieftancy Affairs	169	0.00	446,199,087.00	0.00	446,199,087.00	0.00	446,199,087.00	0.00

# NOTE 126



NOTE 126								
011101300100 ADMINISTRATIVE (GOVERNMENT HOUSE)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
			₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	0.00	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	0.00	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
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	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 127



NOTE 127								
011103300100 STATE AGENCY FOR CONTROL OF AIDS/HIV								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	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 PURCHASED	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS	0.00	250,000,000.00	0.00	250,000,000.00	0.00	0.00	0.00

# NOTE 128



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 128								
011200300100 STATE HOUSE OF ASSEMBLY								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET PERFORMANCE IN
		ACTUAL 2023				ACTUAL		%
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>5,504,537.25</b>	<b>1,860,123,975.00</b>	<b>0.00</b>	<b>1,860,123,975.00</b>	<b>0.00</b>	<b>1,860,123,975.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>129,123,975.00</b>	<b>0.00</b>	<b>129,123,975.00</b>	<b>0.00</b>	<b>129,123,975.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>129,123,975.00</b>	<b>0.00</b>	<b>129,123,975.00</b>	<b>0.00</b>	<b>129,123,975.00</b>	<b>0.00</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,500,000.00	0.00	6,500,000.00	0.00	6,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	8,250,000.00	0.00	8,250,000.00	0.00	8,250,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF 4 NO. HILUX FOR HOUSE OF ASSEMBLY	0.00	114,373,975.00		114,373,975.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>831,000,000.00</b>	<b>0.00</b>	<b>831,000,000.00</b>	<b>0.00</b>	<b>831,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>831,000,000.00</b>	<b>0.00</b>	<b>831,000,000.00</b>	<b>0.00</b>	<b>831,000,000.00</b>	<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	65,000,000.00		65,000,000.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	26,000,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	385,000,000.00	0.00	385,000,000.00	0.00	385,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	65,000,000.00	0.00	65,000,000.00	0.00	65,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF DRILLING OF NEW WATER BORE HOLE	0.00	76,000,000.00	0.00	76,000,000.00	0.00	76,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	6,500,000.00	0.00	6,500,000.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS/HEALTH CENTRES	0.00	98,000,000.00	0.00	98,000,000.00	0.00	0.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	65,000,000.00	0.00	65,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC STREET LIGHTS	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>5,504,537.25</b>	<b>900,000,000.00</b>	<b>0.00</b>	<b>900,000,000.00</b>	<b>5,504,537.25</b>	<b>894,495,462.75</b>	<b>0.61</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	<b>5,504,537.25</b>	<b>900,000,000.00</b>	<b>0.00</b>	<b>900,000,000.00</b>	<b>5,504,537.25</b>	<b>894,495,462.75</b>	<b>0.61</b>
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	5,504,537.25	900,000,000.00	0.00	900,000,000.00	5,504,537.25	894,495,462.75	0.61

# NOTE 129



NOTE 129								
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 130



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 130								
012300100100 MINISTRY OF INFORMATION & CULTURE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023 ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>36,000,000.00</b>	<b>551,500,000.00</b>	<b>0.00</b>	<b>551,500,000.00</b>	<b>257,373,500.00</b>	<b>294,126,500.00</b>	<b>46.67</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>36,000,000.00</b>	<b>281,500,000.00</b>	<b>0.00</b>	<b>281,500,000.00</b>	<b>181,873,500.00</b>	<b>99,626,500.00</b>	<b>64.61</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>36,000,000.00</b>	<b>281,500,000.00</b>	<b>0.00</b>	<b>281,500,000.00</b>	<b>181,873,500.00</b>	<b>99,626,500.00</b>	<b>64.61</b>
23010104	PURCHASE OF 4 NO. OF PUBLIC ANNOUNCEMENT VEHICLES WITH COMPLETE ACCESSORIES AND EQUIPMENT	0.00	70,000,000.00	0.00	70,000,000.00	0.00	0.00	0.00
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	15,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23010142	PURCHASE OF EXTERNAL PUBLICITY OF LIVE COVERAGE AND SPECIAL REPORTS GADGETS	21,000,000.00	40,000,000.00	0.00	40,000,000.00	32,500,000.00	7,500,000.00	81.25
23010142	PURCHASE & RENEWAL OF DIGITAL INFORMATION LIBRARY LICENSE	0.00	90,500,000.00	0.00	90,500,000.00	90,173,500.00	0.00	0.00
23010142	PROVISION OF MEDIA INSURANCE AND INFORMATION EQUIPMENTS	0.00	10,000,000.00	0.00	10,000,000.00	9,200,000.00	0.00	0.00
23010144	PURCHASE OF PRINTING MACHINES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>130,000,000.00</b>	<b>0.00</b>	<b>130,000,000.00</b>	<b>9,500,000.00</b>	<b>120,500,000.00</b>	<b>7.31</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>130,000,000.00</b>	<b>0.00</b>	<b>130,000,000.00</b>	<b>9,500,000.00</b>	<b>120,500,000.00</b>	<b>7.31</b>
23020101	ESTABLISHMENT OF FM RADIO STATIONS IN BK, YAURI & ZURU	0.00	90,000,000.00	0.00	90,000,000.00	0.00	0.00	0.00
23020101	ESTABLISHMENT OF STRATEGIC INFORMATION UNIT	0.00	15,000,000.00	0.00	15,000,000.00	9,200,000.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020119	CONSTRUCTION OF ARTIST CAMP IN KARTA MUSEUM AT ARGUNGU	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>66,000,000.00</b>	<b>34,000,000.00</b>	<b>66.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>66,000,000.00</b>	<b>34,000,000.00</b>	<b>66.00</b>
23030101	REHABILITATION OF KEBBI BROADCASTING COOPERATION (KBC)	0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
23030118	REHABILITATION / REPAIRS RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION OF KEBBI HISTORY BUREAU	0.00	50,000,000.00	0.00	50,000,000.00	16,000,000.00	0.00	0.00
23030121	REHABILITATION OF STATE TELEVISION AUTHORITY OFFICES	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
23050104	ANNUAL AFRICAN ART AND CRAFT EXPO	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050104	ANNUAL CARNIVAL	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	0.00
23050104	STATE FESTIVAL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23050104	NEFEST	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00

# NOTE 131



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 131								
012400100100 MINISTRY OF HOME AFFAIRS AND INTERNAL SECURITY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>884,000,000.00</b>	<b>0.00</b>	<b>884,000,000.00</b>	<b>0.00</b>	<b>884,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>
23010123	PURCHASE OF SPARE PARTS EQUIPMENT FOR FIRE SERVICE	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010123	PURCHASE OF 3NO. FIRE FIGHTING VEHICLES & TANK VEHICLE	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>	<b>22,000,000.00</b>	<b>0.00</b>
23020102	CONSTRUCTION OF BARRACK ACCOMODATION FOR FIRE SERVICE PERSONNEL	0.00	22,000,000.00	0.00	22,000,000.00	0.00	22,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>0.00</b>
23050101	PURCHASE/ACQUISITION OF LAND - CAPACITY BUILDING ON PEACE & CONFLICT RESOLUTION ACROSS THE STATE	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	PROVISION FOR IMPLEMENTATION OF CARES PROGRAMME (P FOR R) (SCTU)	0.00	412,000,000.00	0.00	412,000,000.00	0.00	412,000,000.00	0.00

# NOTE 132



NOTE 132								
023405600100 FIRE SERVICE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE	43,540,265.00	0.00	0.00	0.00	0.00	0.00	0.00
23	CAPITAL EXPENDITURE	43,540,265.00	0.00	0.00	0.00	0.00	0.00	0.00
2301	FIXED ASSETS PURCHASED	43,540,265.00	0.00	0.00	0.00	0.00	0.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	43,540,265.00	0.00	0.00	0.00	0.00	0.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT (PURCHASE OF SPARE PARTS EQUIPMENT FOR FIRE SERVICE)	43,540,265.00	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
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 133



NOTE 133								
012501300100 GENERAL ADMINISTRATIVE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
			₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>5,565,255,669.81</b>	<b>6,322,436,100.00</b>	<b>0.00</b>	<b>10,701,662,253.60</b>	<b>4,449,999,999.81</b>	<b>6,251,662,253.79</b>	<b>41.58</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>86,103,030.00</b>	<b>2,257,436,100.00</b>	<b>0.00</b>	<b>2,257,436,100.00</b>	<b>0.00</b>	<b>2,257,436,100.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>86,103,030.00</b>	<b>2,257,436,100.00</b>	<b>0.00</b>	<b>2,257,436,100.00</b>	<b>0.00</b>	<b>2,257,436,100.00</b>	<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES	0.00	230,000,000.00	0.00	230,000,000.00	0.00	230,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	86,103,030.00	7,436,100.00	0.00	7,436,100.00	0.00	7,436,100.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	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
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>5,456,999,999.81</b>	<b>4,005,000,000.00</b>	<b>4,379,226,153.60</b>	<b>8,384,226,153.60</b>	<b>4,449,999,999.81</b>	<b>3,934,226,153.79</b>	<b>53.08</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>5,456,999,999.81</b>	<b>4,005,000,000.00</b>	<b>4,379,226,153.60</b>	<b>8,384,226,153.60</b>	<b>4,449,999,999.81</b>	<b>3,934,226,153.79</b>	<b>53.08</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,449,999,999.81	4,000,000,000.00	4,379,226,153.60	8,379,226,153.60	4,449,999,999.81	3,929,226,153.79	53.11
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>22,152,640.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	<b>22,152,640.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	22,152,640.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDING	0.00	60,000,000.00	0.00	60,000,000.00	0.00	0.00	0.00

# NOTE 134



NOTE 134								
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
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>90,438,790.00</b>	<b>182,646,405.13</b>	<b>0.00</b>	<b>182,646,405.13</b>	<b>0.00</b>	<b>182,646,405.13</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>9,438,790.00</b>	<b>87,429,000.00</b>	<b>0.00</b>	<b>87,429,000.00</b>	<b>0.00</b>	<b>87,429,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>9,438,790.00</b>	<b>87,429,000.00</b>	<b>0.00</b>	<b>87,429,000.00</b>	<b>0.00</b>	<b>87,429,000.00</b>	<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES	0.00	77,500,000.00	0.00	77,500,000.00	0.00	77,500,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	9,438,790.00	9,929,000.00	0.00	9,929,000.00	0.00	9,929,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>81,000,000.00</b>	<b>89,217,405.13</b>	<b>0.00</b>	<b>89,217,405.13</b>	<b>0.00</b>	<b>89,217,405.13</b>	<b>0.00</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL	81,000,000.00	89,217,405.13	0.00	89,217,405.13	0.00	89,217,405.13	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	81,000,000.00	89,217,405.13	0.00	89,217,405.13	0.00	89,217,405.13	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>0.00</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00

# NOTE 135



NOTE 135								
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
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>112,429,000.00</b>	<b>0.00</b>	<b>112,429,000.00</b>	<b>0.00</b>	<b>112,429,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>
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
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>19,929,000.00</b>	<b>0.00</b>	<b>19,929,000.00</b>	<b>0.00</b>	<b>19,929,000.00</b>	<b>0.00</b>
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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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 136



NOTE 136								
014700100100 CIVIL SERVICE COMMISSION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

# NOTE 137



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 137								
016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>13,635,128,847.80</b>	<b>18,400,000,000.00</b>	<b>0.00</b>	<b>29,227,974,019.00</b>	<b>13,674,310,585.68</b>	<b>15,553,663,433.32</b>	<b>46.79</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>8,704,900,065.00</b>	<b>10,900,000,000.00</b>	<b>0.00</b>	<b>13,520,000,000.00</b>	<b>3,489,325,496.51</b>	<b>10,030,674,503.49</b>	<b>25.81</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>8,704,900,065.00</b>	<b>10,900,000,000.00</b>	<b>0.00</b>	<b>13,520,000,000.00</b>	<b>3,489,325,496.51</b>	<b>10,030,674,503.49</b>	<b>25.81</b>
23010105	PURCHASED OF MOTOR VEHICLES	0.00	500,000,000.00	5,020,000,000.00	5,520,000,000.00	3,489,325,496.51	2,030,674,503.49	0.00
23010105	PURCHASED OF MOTOR VEHICLES	0.00	300,000,000.00	0.00	300,000,000.00	296,046,273.34	3,953,726.66	0.00
23010112	PURCHASE OF RELIEF MATERIAL FOR SEMA	605,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS		100,000,000.00		100,000,000.00	88,955,238.52	11,043,761.48	88.96
23010125	PURCHASE OF 5 NO. LUXURY VEHICLES	7,848,843,750.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	SPECIAL INTERVENTION ON REAL SECTOR FUNDS (SUPPORT FACILITY)	91,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF 3 NO. STAFF CARS AND 7 NO. CONVOY VEHICLES	780,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF 2 FURNITURE SET	77,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY AND TRAINING EQUIPMENTS	4,302,306,315.00	10,000,000,000.00	0.00	7,600,000,000.00	0.00	7,600,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>826,150,869.68</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>1,720,000,000.00</b>	<b>1,664,669,620.53</b>	<b>55,330,379.47</b>	<b>96.78</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>826,150,869.68</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>1,720,000,000.00</b>	<b>1,664,669,620.53</b>	<b>55,330,379.47</b>	<b>96.78</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (DEPUTY GOVERNORS OFFICE)	0.00	20,000,000.00	500,000,000.00	520,000,000.00	479,603,990.57	0.00	0.00
23020101	CONSTRUCTION OF DEPUTY GOVERNORS OFFICE AND RESIDENCE	353,143,786.68	0.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	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)	473,007,083.00	0.00	0.00	1,200,000,000.00	1,185,065,629.86	14,934,370.14	98.76
23020128	CONSTRUCTION OF PILGRIMS CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>855,586,264.17</b>	<b>980,000,000.00</b>	<b>0.00</b>	<b>2,481,000,000.00</b>	<b>2,263,025,966.03</b>	<b>217,974,033.97</b>	<b>91.21</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	<b>855,586,264.17</b>	<b>980,000,000.00</b>	<b>0.00</b>	<b>2,481,000,000.00</b>	<b>2,263,025,966.03</b>	<b>217,974,033.97</b>	<b>91.21</b>
23030101	REHABILITATION OF STAFF QUARTERS ACROSS THE STATE	214,250,264.17	200,000,000.00	0.00	200,000,000.00	145,099,918.71	54,900,081.29	72.55
23030101	REHABILITATION OF CENTRAL MOSQUE ACROSS THE STATE	110,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOUSING	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
23030121	REHABILITATION OF GOVERNMENT HOUSE	445,350,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION OF PILGRIMS CAMP AT BIRNIN KEBBI	0.00	600,000,000.00	0.00	600,000,000.00	589,567,123.47	10,432,876.53	98.26
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS (UNISON OFFICE ABUJA,KADUNA,SOKOTO AND LAGOS)	85,786,000.00	80,000,000.00	1,501,000,000.00	1,581,000,000.00	1,528,358,923.85	52,641,076.15	96.67

# NOTE 137 Contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS (GOVERNMENT HOUSE)	0.00	100,000,000.00	0.00	100,000,000.00	95,000,000.00	5,000,000.00	95.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>3,248,491,648.95</b>	<b>6,500,000,000.00</b>	<b>0.00</b>	<b>11,506,974,019.00</b>	<b>6,257,289,502.61</b>	<b>5,249,684,516.39</b>	<b>54.38</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>3,248,491,648.95</b>	<b>6,500,000,000.00</b>	<b>0.00</b>	<b>11,506,974,019.00</b>	<b>6,257,289,502.61</b>	<b>5,249,684,516.39</b>	<b>54.38</b>
23050101	RESEARCH AND DEVELOPMENT	0.00		0.00	0.00	0.00	0.00	0.00
23050101	CAPACITY BUILDING FOR THE EXECUTIVE COUNCIL	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050103	MONITORING AND EVALUATION OF ELECTIONS	91,000,000.00	700,000,000.00	1,611,500,000.00	2,311,500,000.00	1,275,062,328.26	1,036,437,671.74	55.16
23050108	GRANTS TO CHRISTIAN PWA	38,580,000.00	50,000,000.00	0.00	50,000,000.00	1,759,7748.87	2,502,251.13	95.10
23050108	GRANT TO PILGRIMS BOARD	2,905,997,919.25	3,500,000,000.00	1,345,474,019.00	6,645,474,019.00	4,786,529,425.48	2,058,944,593.52	68.92
23050108	SPECIAL INTERVENTION FOR GOVERNOR'S FORUM (GENERAL)	120,002,729.70	0.00	0.00	0.00	0.00	0.00	0.00
23050108	INTERVENTION FOR STATE AGENCY FOR CONTROL OF AIDS (KB SACA)	75,750,000.00	100,000,000.00	0.00	100,000,000.00	99,000,000.00	1,000,000.00	99.00
23050108	SPECIAL INTERVENTION FOR PEOPLE EMPOWERMENT PROGRAMME	17,161,000.00	0.00	0.00	50,000,000.00	49,000,000.00	1,000,000.00	98.00
23050108	SPECIAL GRANT AND INTERVENTION (PURCHASE OF RELIEF MATERIALS TO SEMA)	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	0.00
23050108	SPECIAL INTERVENTION ON REAL SECTOR FUNDS (SUPPORT FACILITY)	0.00	100,000,000.00	0.00	100,000,000.00	79,584,624.15	20,415,375.85	79.58

# NOTE 138



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 138								
016400100100 MINISTRY FOR SPECIAL DUTIES								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET PERFORMANCE IN
		ACTUAL 2023				ACTUAL		%
		₦	₦	₦	₦	₦	₦	
<b>2</b>	<b>EXPENDITURE</b>	0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	4,172,083,830.00	17.79
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	4,172,083,830.00	17.79
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	4,172,083,830.00	17.79
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	0.00	5,074,800,000.00	0.00	5,074,800,000.00	902,716,170.00	4,172,083,830.00	17.79
23010104	PURCHASE OF TRICYCLE, CROUCHES FOR PEOPLE WITH DISABILITY (SPECIAL INTERVENTION)	0.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	0.00	100.00
23010104	PURCHASE OF 150 UNITS OF TRICYCLES ( SPECIAL INTERVENTION)	0.00	600,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
23010104	PURCHASE OF 1000 UNITS OF MOTORCYCLES (SPECIAL INTERVENTION)	0.00	700,000,000.00	0.00	700,000,000.00	0.00	700,000,000.00	0.00
23010105	PURCHASED OF 2 NO.MOTOR VEHICLES (HILUX & HIASE)	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
23010108	PROVISION FOR THE IMPLEMENTATION OF NEWPARTNERSHIP FOR AFRICA'S DEVELOPMENT (NI PAID)	0.00	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00	0.00
23010108	PROVISION FOR SEEDS CAPITAL FOR 1000 WOMEN ON SKILLS ACQUISITION PROGRAMME	0.00	350,000,000.00	0.00	350,000,000.00	0.00	350,000,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS (PROVISION OF SPECIAL PROJECT AND PROGRAMME)	0.00	1,000,000,000.00	0.00	1,000,000,000.00	481,156,170.00	518,843,830.00	48.12
23010112	PROVISION OF SPECIAL INTERVENTIONS (GRANTS )	0.00	500,000,000.00	0.00	500,000,000.00	271,560,000.00	228,440,000.00	54.31
23010112	PROVISION OF CAPACITY BUILDING FOR 50 NO. WOMEN & 50 NO. YOUTHS ON SKILLS ACQUISITION (SPECIAL PROGRAMME)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010119	PURCHASE OF OFFICE INVERTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF 1000 UNITS OF SEWING MACHINES (SPECIAL INTERVENTION)	0.00	306,000,000.00	0.00	306,000,000.00	0.00	306,000,000.00	0.00
23010129	PURCHASE OF 1000 UNITS OF FRIDGES AND FREEZERS (SPECIAL INTERVENTION)	0.00	859,600,000.00	0.00	859,600,000.00	0.00	859,600,000.00	0.00
23010129	PURCHASE OF 1000 UNITS OF GRINDING MACHINES (SPECIAL INTERVENTION)	0.00	184,200,000.00	0.00	184,200,000.00	0.00	184,200,000.00	0.00
23010142	PURCHASE OF INTERNET FACILITIES (STARLINK)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 139



NOTE 139								
016400100100 MINISTRY OF RELIGIOUS AFFAIRS								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>2</b>	<b>EXPENDITURE</b>	<b>0.00</b>	<b>2,559,000,000.00</b>	<b>0.00</b>	<b>2,559,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>2,559,000,000.00</b>	<b>0.00</b>	<b>2,559,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>199,000,000.00</b>	<b>0.00</b>	<b>199,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>199,000,000.00</b>	<b>0.00</b>	<b>199,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES, SNO. TOYOTA COROLLA STARLET	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	0.00
23010104	PURCHASE OF MOTOR CYCLE		49,000,000.00		49,000,000.00			
23010108	PURCHASE OF 1 NO. 18 SEATER BUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF OFFICE EQUIPMENTS (COMPUTERS, PHOTOCOPIER ETC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF OFFICE INVERTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010120	PURCHASE OF CANTEEN/KITCHEN EQUIPMENT	0.00	50,000,000.00		50,000,000.00			
23010142	PURCHASE OF INTERNET FACILITIES (STARLINK)	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
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>1,205,000,000.00</b>	<b>0.00</b>	<b>1,205,000,000.00</b>	<b>0.00</b>	<b>1,205,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>1,205,000,000.00</b>	<b>0.00</b>	<b>1,205,000,000.00</b>	<b>0.00</b>	<b>1,205,000,000.00</b>	<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOL		1,200,000,000.00		1,200,000,000.00			
23020119	CONSTRUCTION/PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	0.00	-	0.00
<b>2303</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23030129	REHABILITATION /REPAIRS OF MOSQUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030101			200,000,000.00		200,000,000.00			
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>955,000,000.00</b>	<b>0.00</b>	<b>955,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>955,000,000.00</b>	<b>0.00</b>	<b>955,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23050103	PROVISION FOR CONSULTANCY GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050104	PROVISION OF KEBBI STATE MASS WEDDING SCHEME (500 COUPLES)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00	0.00
23050108	PROVISION OF SWSF ZAKAT AND SADAKAT ACROSS THE STATE	0.00	455,000,000.00	0.00	455,000,000.00	0.00	0.00	0.00

# NOTE 140



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 140								
016400100100 MINISTRY OF ESTABLISHMENT, TRAINING & PENSION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>2</b>	<b>EXPENDITURE</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>	<b>733,823,308.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
23010105	PURCHASED OF 2 NO. MOTOR VEHICLES (H LUX)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF OFFICE EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF OFFICE INVERTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	0.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00	0.00
23010142	PURCHASE OF INTERNET FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE	0.00	200,000,000.00	0.00	200,000,000.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>268,823,308.00</b>	<b>0.00</b>	<b>268,823,308.00</b>	<b>0.00</b>	<b>268,823,308.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23050103	PROVISION FOR CONSULTANCY GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	PROVISION FOR LOINT PUBLIC SERVICE NEGOCIATION COUNCIL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	PROVISION FOR NATIONAL COUNCIL FOR ESTABLISHMENT	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	PROVISION FOR CAPACITY BUILDING TRAINING GENERAL (National & International)	0.00	248,823,308.00	0.00	248,823,308.00	0.00	248,823,308.00	0.00

# NOTE 141



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 141									
MINISTRY OF AGRICULTURE									
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	BUDGET PERFORMANCE IN		
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL	VARIANCE		
		N	N	N	N	N	N	%	
021500100100	MINISTRY OF AGRICULTURE								
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>10,221,429,736.39</b>	<b>12,225,262,000.00</b>	<b>0.00</b>	<b>25,867,319,750.00</b>	<b>17,703,048,250.00</b>	<b>8,164,271,500.00</b>	<b>68.44</b>	
<b>2301</b>	<b>FIXED ASSET PURCHASE</b>	<b>4,142,600,000.00</b>	<b>425,000,000.00</b>	<b>0.00</b>	<b>425,000,000.00</b>	<b>0.00</b>	<b>425,000,000.00</b>	<b>0.00</b>	
230101	PURCHASE OF FIXED ASSET - GENERAL	4,142,600,000.00	425,000,000.00	0.00	425,000,000.00	0.00	425,000,000.00	0.00	
23010102	PURCHASE OF OFFICE BUILDINGS (Mechanical Workshop in KARDA H/qtr Kalgo)	0.00	40,000,000.00	0.00	40,000,000.00	0.00	0.00	0.00	
23010127	PURCHASE OF AGRO PROCESSING EQUIPMENT (MULTI-PURPOSE THRASH)	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	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	
23010127	PURCHASE OF SURPLUS GRAINS	4,142,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Provision of hygiene handling of food processes)	0.00	15,000,000.00	0.00	15,000,000.00	0.00	0.00	0.00	
23010127	PURCHASE AND DISTRIBUTION OF CERTIFIED SEEDS (SOURCING/PURCHASE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23010127	PURCHASE OF PRODUCE QUALITY 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 FOR DISTRIBUTION ACROSS THE 21 LGAs	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>957,262,000.00</b>	<b>0.00</b>	<b>957,262,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>957,262,000.00</b>	<b>0.00</b>	<b>957,262,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	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 (Establishment of 4No. Industrial Boreholes in four LGAs including Zuru, Kangiwa, Koko and Shanga)	0.00	200,862,000.00	0.00	200,862,000.00	0.00	0.00	0.00	
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES (Establishment of Farm Estate)	0.00	621,400,000.00	0.00	621,400,000.00	0.00	0.00	0.00	
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES (PROVISION OF Sheabutter & Agric Business Development/Promotion of Neem Organic Fertilizer/Pesticide/Granul Oil Extract)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00	
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES (Establishment of Backyard Garden)	0.00	70,000,000.00	0.00	70,000,000.00	0.00	0.00	0.00	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00	
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>719,100,000.00</b>	<b>820,000,000.00</b>	<b>0.00</b>	<b>1,938,082,750.00</b>	<b>1,235,625,750.00</b>	<b>702,457,000.00</b>	<b>63.76</b>	
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL</b>	<b>719,100,000.00</b>	<b>820,000,000.00</b>	<b>0.00</b>	<b>1,938,082,750.00</b>	<b>1,235,625,750.00</b>	<b>702,457,000.00</b>	<b>63.76</b>	
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	
23030112	REHABILITATION/REPAIRS OF AGRICULTURAL FACILITIES (Upgrading of Takalau Rice Mill)	0.00	35,000,000.00	0.00	35,000,000.00	0.00	0.00	0.00	
23030121	REHABILITATION/REPAIRS OF - OFFICE BUILDINGS	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	

# NOTE 141 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23030121	REHABILITATION /REPAIRS OF - OFFICE BUILDINGS (KARDA Headquarter in Birnin Kebbi and 4 Zonal Offices in Zuru, Yauri, Argungu and Kamba	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
23030104	REHABILITATION /REPAIRS - WATER FACILITIES	719,100,000.00	665,000,000.00	1,116,082,750.00	1,283,362,750.00	1,235,625,750.00	517,757,000.00	69.90
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23040101	TREEL PLANTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23040101	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>5,359,729,736.39</b>	<b>10,023,000,000.00</b>	<b>0.00</b>	<b>22,546,975,000.00</b>	<b>16,467,422,500.00</b>	<b>6,079,552,500.00</b>	<b>73.04</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>5,359,729,736.39</b>	<b>10,023,000,000.00</b>	<b>0.00</b>	<b>22,546,975,000.00</b>	<b>16,467,422,500.00</b>	<b>6,079,552,500.00</b>	<b>73.04</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT (Provision of Capacity Building Training of 50 Extension Workers and 50 Lead Farmers)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	AGRICULTURE CHAIN RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	PROVISION FOR EQUIPMENT FOR PUBLIC AND PRIVATE PARITISHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT ( Capacity Building, Training and provision of ICT Equipment (MOA/KARDA)	0.00	30,000,000.00	0.00	30,000,000.00	0.00	0.00	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	73,000,000.00	0.00	73,000,000.00	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	2,000,000,000.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00	5,000,000,000.00	0.00
23050108	AGRICULTURAL TRANSFORMATION AGENDA PHASE 1 (AIATSP) COUNCIL (R/P)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	IFAD/KBS LEADSP (STATE SUSTAINABILITY PROGRAMME) PEST CONTROL OF MIGATORY QUAIL BIRDS, GRASSHOPPER AND INSECT	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANT INTERVENTION (Provision for the implementation of Anchor Brewers Programme Fali-Lalon (R/P))	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00
23050108	RURAL ACCESS MOBILITY AND AGRICULTURE MARKETING PROJECT (COUNTERPART FUNDING)	319,721,736.39	574,000,000.00	0.00	574,000,000.00		574,000,000.00	0.00
23050108	SPECIAL INTERVENTION TO SUPPORT KEBBI STATE GOVERNMENT PROGRAMME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	IMPLEMENTATION OF LABELS (FLOUR) (IADAMA)	3,000,000,000.00	1,000,000,000.00	7,800,000,000.00	8,800,000,000.00	7,500,000,000.00	1,000,000,000.00	88.54
23050108	STATE GOVERNMENT INTERVENTION AND SUPPORT FOR CONTROL OF PEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	CAPACITY BUILDING TO WOMEN IN AGRICULTURE (SUPPORT TO WOMEN	0.00	51,000,000.00	0.00	51,000,000.00	0.00	51,000,000.00	0.00
23050108	PROVISION FOR IMPLEMENTATION OF RURAL ACCESS MOBILITY AND AGRICULTURE MARKETING PROJECTS (Special Intervention Fund)	0.00	500,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
23050109	PROVISION FOR THE PURCHASE OF FERTILIZER FOR STATEWIDE SUPPLY TO FARMERS	0.00	2,050,000,000.00	2,707,675,000.00	4,757,675,000.00	3,135,087,500.00	1,622,587,500.00	65.90
23050109	PROVISION FOR THE PURCHASE SURPLUS GRAINS FOR STATEWIDE SUPPLY TO 21 LGAs	0.00	580,000,000.00	2,016,300,000.00	2,596,300,000.00	1,556,400,000.00	1,039,900,000.00	59.94
23050109	PURCHASE AND DISTRIBUTION OF CURTILLU SEEDS (SORGUM, RICE & WHEAT PRODUCTION)	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23050109	PROVISION OF AGRICULTURAL INPUTS (Seedlings and fertilizer) for wheat production during rainy season	0.00	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23050111	PROVISION FOR FOOD SECURITY PROGRAMME IN THE STATE TO ENABLE FOOD PRODUCTION	0.00	0.00	0.00	5,000,000,000.00	3,525,935,000.00	1,074,065,000.00	78.52

# NOTE 142



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 142								
MINISTRY OF FINANCE (HQTR)								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
022000100100	MINISTRY OF FINANCE (HQTR)							
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>2,292,689,766.07</b>	<b>2,561,634,276.00</b>	<b>-</b>	<b>2,561,634,276.00</b>	<b>499,646,396.94</b>	<b>2,061,987,879.06</b>	<b>19.50</b>
<b>2301</b>	<b>FIXED ASSET PURCHASE</b>	<b>43,000,000.00</b>	<b>451,634,276.00</b>	<b>-</b>	<b>451,634,276.00</b>	<b>82,230,000.00</b>	<b>369,404,276.00</b>	<b>18.21</b>
230101	PURCHASE OF FIXED ASSET - GENERAL	0.00	451,634,276.00	-	451,634,276.00	0.00	451,634,276.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	43,000,000.00	350,000,000.00	0.00	350,000,000.00	82,230,000.00	267,770,000.00	23.49
23010114	PURCHASE OF COMPUTERS PRINTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010141	INSURANCE OF PUBLIC PROPERTY	0.00	101,634,276.00	0.00	101,634,276.00	0.00	101,634,276.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>140,000,000.00</b>	<b>0.00</b>
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS ZURU, ARGUNGU AND KAMBA	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>2,249,689,766.07</b>	<b>1,970,000,000.00</b>	<b>0.00</b>	<b>1,970,000,000.00</b>	<b>417,416,396.94</b>	<b>1,552,583,603.06</b>	<b>21.19</b>
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,249,689,766.07	1,970,000,000.00	0.00	1,970,000,000.00	417,416,396.94	1,552,583,603.06	21.19
23050101	PROVISION FOR CONTRIBUTION ON TIN (BIR)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	2,716,956.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101	PROVISION OF TRAINING CAPACITY BUILDING FOR STAFF OF MINISTRY OF FINANCE ON GLOBAL BEST FINANCIAL PRACTICE	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	0.00
23050101	IMPROVE REVENUE GENERATION INTERVENTION PROGRAMME	877,478,499.83	340,000,000.00	0.00	340,000,000.00	135,577,016.94	204,472,983.06	39.86
23050101	IMPLEMENTATION OF PFM REFORMS AND INTERVENTION AND CAPACITY BUILDING PROGRAMME	975,870,000.00	1,000,000,000.00	0.00	1,000,000,000.00	187,000,000.00	813,000,000.00	18.70
23050102	PURCHASE OF COMPUTER SOFTWARE ACQUISITION	8,098,000.00	10,000,000.00	0.00	10,000,000.00	6,000,000.00	4,000,000.00	60.00
23050102	PROVISION FOR AJTORNATION OF TSA IMPLEMENTATION	385,576,310.24	340,000,000.00	0.00	340,000,000.00	83,889,380.00	451,110,620.00	16.46
23050108	SPECIAL GRANTS AND INTERVENTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 143



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 143								
022200100100 MINISTRY OF COMMERCE AND INDUSTRY								
ECONOMIC CODE	DESCRIPTION	PREVIOUS YEAR	BUDGET			CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>156,013,750.00</b>	<b>1,028,177,759.00</b>	<b>0.00</b>	<b>2,178,177,759.00</b>	<b>1,134,274,536.00</b>	<b>1,043,903,223.00</b>	<b>52.07</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES	0.00		0.00		0.00		#DIV/0!
23010105	PURCHASE OF 2 NO. MOTOR VEHICLES (HILUX) FOR MINISTRY OF COMMERCE HEADQUARTER	0.00	50,000,000.00	0.00	50,000,000.00	0.00	0.00	
23010127	PURCHASED OF AGRICULTURAL EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23010129	PURCHASED OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010130	PURCHASED OF RECREATIONAL FACILITIES - EQUIPMENTS AND PRODUCTION OF MEASURES FOR CONSUMER PROTECTION	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>	<b>156,013,750.00</b>	<b>245,000,000.00</b>	<b>0.00</b>	<b>395,000,000.00</b>	<b>139,274,536.00</b>	<b>255,725,464.00</b>	<b>35.26</b>
<b>230201</b>	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>	<b>156,013,750.00</b>	<b>245,000,000.00</b>	<b>0.00</b>	<b>395,000,000.00</b>	<b>139,274,536.00</b>	<b>255,725,464.00</b>	<b>35.26</b>
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS (PROVISION FOR INDUSTRIALIZATION PROGRAMME)	156,013,750.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS (Needs processing factory Birnin Kebbi)		35,000,000.00	0.00	35,000,000.00	0.00		
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS	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
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00		0.00		0.00	-	#DIV/0!
23020124	CONSTRUCTION OF SHOPS AT ANNUAL JOINT TRADE FARE	0.00	10,000,000.00	0.00	10,000,000.00	0.00		
23020124	CONSTRUCTION OF TRADE CORRIDOR DEVELOPMENT FINANCING (Zamfara - Sokoto - Kebbi - Dossu) by NNJC	0.00	15,000,000.00	0.00	15,000,000.00	0.00		
23020124	CONSTRUCTION OF MARKET PACKS - PROVISION OF COOPERATIVE CONSUMERS SHOPS	0.00	10,000,000.00	0.00	10,000,000.00	0.00		
23020124	CONSTRUCTION OF MARKET PACKS - FREE TRADE MARKET ZONE AT KAMBA AND OTHER EXPORT PROCESSING ZONES	0.00	50,000,000.00	0.00	50,000,000.00	0.00		
23020124	CONSTRUCTION OF MARKET PACKS - Construction of Festival village of Yauri and Regatta Festival	0.00	40,000,000.00	0.00	40,000,000.00	40,000,000.00		
23020124	CONSTRUCTION OF MARKET PACKS - POVERTY ALLEVIATION GENERAL	0.00	50,000,000.00	150,000,000.00	200,000,000.00	99,274,536.00	100,725,464.00	49.64
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>	<b>0.00</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL	0.00	80,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
23030118	REHABILITATION/REPAIRS- RECREATIONAL FACILITIES	0.00		0.00		0.00	0.00	0.00
23030121	Rehabilitation of Technology Business Incubator Centre at the State	0.00	5,000,000.00	0.00	5,000,000.00	0.00		

## NOTE 143 contd.



### KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23030121	REHABILITATION OF ZONAL OFFICES ZURU AND YAURI	0.00	10,000,000.00	0.00	10,000,000.00	0.00		
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING (CATERING REST HOUSES AT EMIRATE HEADQUARTERS OF GWANDU, ARGUNGU, YAURI AND ZURU)	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 ( Rehabilitation of Grand Fishing Hotel Argungu)	0.00	20,000,000.00	0.00	20,000,000.00	0.00		
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING (TOURISM ATTRACTION CENTRES AT ZURU, YAURI AND ARGUNGU)	0.00	5,000,000.00	0.00	5,000,000.00	0.00		
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>643,177,759.00</b>	<b>0.00</b>	<b>1,643,177,759.00</b>	<b>995,000,000.00</b>	<b>648,177,759.00</b>	<b>60.55</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>643,177,759.00</b>	<b>0.00</b>	<b>1,643,177,759.00</b>	<b>995,000,000.00</b>	<b>648,177,759.00</b>	<b>60.55</b>
23050101	RESEARCH AND DEVELOPMENT (Conduct of pre investment studies, feasibility study, staging MSME campaign and general market survey to promote small scale industries)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050101	PROVISION FOR THE CONDUCT OF GENERAL MARKET SURVEY COMMERCIAL PROMOTION	0.00	30,000,000.00	0.00	30,000,000.00	0.00		
23050104	ANNIVERSARIES / CELEBRATIONS (SENSITIZATION PROGRAMME ON EXPORT DEVELOPMENT)	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23050104	ANNUAL HOTUNGED FULANI FESTIVAL/ANNIVERSARY	0.00	28,177,759.00	0.00	28,177,759.00	0.00	28,177,759.00	
23050104	ANNUAL UHOLA ZURU EMIRATE FESTIVAL /ANNIVERSARY	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	
23050104	ARGUNGU ANNUAL FISHING FESTIVAL	0.00	150,000,000.00	0.00	150,000,000.00	15,000,000.00	135,000,000.00	
23050107	MARGIN FOR INCREASES IN COSTS	0.00		0.00		0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION PROVISION FOR GRANTS/SOFT LOANS TO COMMERCIAL TRADERS ACROSS THE STATE	0.00	150,000,000.00	1,000,000,000.00	1,150,000,000.00	830,000,000.00	320,000,000.00	72.17
23050108	PROVISION FOR IMPLEMENTATION OF CARES (P FOR R) (SMEs Component) Special Intervention Grants	0.00	200,000,000.00	0.00	200,000,000.00	150,000,000.00	50,000,000.00	
23050109	PROVISION OF SEED CAPITAL FOR 500 SMEs IN THE STATE	0.00	50,000,000.00	0.00	50,000,000.00	0.00		

# NOTE 144



NOTE 144								
022800100100								
MINISTRY OF DIGITAL ECONOMY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL N	ORIGINAL BUDGET N	AMENDED BUDGET N	FINAL BUDGET N	CURRENT YEAR ACTUAL N	VERIANCE N	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>18,200,000.00</b>	<b>980,000,000.00</b>	<b>0.00</b>	<b>980,000,000.00</b>	<b>703,404,463.42</b>	<b>276,595,536.58</b>	<b>71.78</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>4,985,000.00</b>	<b>306,000,000.00</b>	<b>0.00</b>	<b>306,000,000.00</b>	<b>192,000,000.71</b>	<b>113,999,999.29</b>	<b>62.75</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>4,985,000.00</b>	<b>306,000,000.00</b>	<b>0.00</b>	<b>306,000,000.00</b>	<b>192,000,000.71</b>	<b>113,999,999.29</b>	<b>62.75</b>
23010105	PURCHASE OF VEHICLE - TOYOTA PICK UP AT MINISTRY OF ICT HQTR	0.00	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
23010105	PURCHASE OF VEHICLE 2 NO. VEHICLES (TOYOTA) FOR MINISTRY OF ICT HQTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF 1NO. MOTOR VEHICLE - MOBILE VAN TO SUPPORT ICT TRAINING IN RUGGA	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	26,000,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	4,985,000.00	15,000,000.00	0.00	15,000,000.00	12,000,000.71	2,999,999.29	0.00
23010113	PURCHASE OF COMPUTERS(Purchase of Computers & Equipments to enhance registration of NIN & others)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.01
23010113	PURCHASE OF COMPUTER HARDWARE AND ACCESSORIES OF STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTER & EQUIPMENT TO ENHANCE REGISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF OFFICE EQUIPMENTS (COMPUTERS HARDWARE ETC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF OFFICE INVERTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS (Acquisition of ICT Equipment for Data Centre for the State Ministries	0.00	180,000,000.00	0.00	180,000,000.00	180,000,000.00	0.00	0.00
23010142	PURCHASE OF INTERNET FACILITIES (STARLINK)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>8,800,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>8,800,000.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>0.00</b>
23020111	CONSTRUCTION OF E-LIBRARY IN STATE CAPITAL , BIRNIN KEBBI	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,800,000.00	0.00	0.00	0.00	0.00	-	0.00
23020127	PROVISION OF ICT FACILITIES TO SUPPORT GIRLS CHILD INFORMATION TECHNOLOGY PROGRAMME	0.00	0.00	0.00	0.00	0.00	-	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	0.00	0.00	0.00	0.00	0.00	0.03
23020127	CONSTRUCTION OF ICT INFRASTRUCTURE	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.04
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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>

# NOTE 144 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
	REHABILITATION /REPAIRS OF OFFICE BUILDING							
23030121	(Renovation of Office Complex)	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23030121	RENOVATION OF OFFICE COMPLEX AND FURNISHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>4,415,000.00</b>	<b>549,000,000.00</b>	<b>0.00</b>	<b>549,000,000.00</b>	<b>511,404,462.71</b>	<b>37,595,537.29</b>	<b>93.15</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>4,415,000.00</b>	<b>549,000,000.00</b>	<b>0.00</b>	<b>549,000,000.00</b>	<b>511,404,462.71</b>	<b>37,595,537.29</b>	<b>93.15</b>
	RESEARCH AND DEVELOPMENT (Provision of NITDA Capacity Building Training on Digital Economy 4 ICT Officers)							
23050101		2,415,000.00	16,000,000.00	0.00	16,000,000.00	0.00	16,000,000.00	0.00
	CONSULTANCY FOR CAPACITY BUILDING OF ICT STAFF IN MDAs							
23050101		0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23050101	TRAINING FOR NITDA DATA PROTECTION REGULATION	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	RESEARCH AND DEVELOPMENT (Training of Ministry of Digital Economy Staff on how to use modern technology gadgets)							
23050101		0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
	CONFERENCE AND CAPACITY BUILDING WORKSHOP ON DIGITAL COMMUNICATION							
23050101		0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
23050101	DATA CENTER FOR STATE MINISTRY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	INTERMEDIARY TRAINING FOR CIVIL SERVANT	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
	TRAINING OF MINISTRY OF ICT STAFF ON HOW TO USE MODERN TECHNOLOGY (Training on E learning programmes 4 Primary & Secondary Schools)							
23050101		0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23050101	RUGGA FULANI RECREATION AND ICT TRAINING	0.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	0.00
	SOFTWARE ACQUISITION AND INSTALLATION AT THE MINISTRY OF ICT HQIR							
23050102		0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23050102	ACQUISITION OF SUB-DOMAIN SOFTWARE MDAs	0.00	50,000,000.00	0.00	50,000,000.00	48,404,462.71	1,595,537.29	96.81
	UPGRADEING OF WEBSITE AND SERVER HOST (BACKUP SERVICES)							
23050102		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ONLINE DATABASE FOR TRANSPORT ASSOCIATION & SECURITY							
23050102		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	20,000,000.00	0.00	100.00
	MONITORING AND EVALUATION (Provision for public Sector ID Registration project)							
23050103		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MONITORING AND EVALUATION OF TELECOM MAST & PROVISION							
23050103		0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
	MONITORING AND EVALUATION OF TELECOM MAST & PROVISION FOR SECURITY							
23050103		0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23050103	PROVISION FOR CONSULTANCY (ICT)	0.00		0.00		0.00	0.00	0.00
	SPECIAL GRANS AND INTERVENTION (provision for Support to existing ICT Centres in 21 LGAs)							
23050108		0.00	85,000,000.00	0.00	85,000,000.00	85,000,000.00	0.00	100.00
	SPECIAL GRANS AND INTERVENTION (Capacity Building Training on 20 Officers from Ministries & 30 SMEs)							
23050108		0.00	28,000,000.00	0.00	28,000,000.00	28,000,000.00	0.00	100.00

# NOTE 145



<b>NOTE 145</b>								
<b>023305100100 MINISTRY OF SOLID MINERALS DEVELOPMENT AND MINING</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>710,000,000.00</b>	<b>0.00</b>	<b>710,000,000.00</b>	<b>0.00</b>	<b>710,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>355,000,000.00</b>	<b>0.00</b>	<b>355,000,000.00</b>	<b>0.00</b>	<b>355,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>0.00</b>	<b>355,000,000.00</b>	<b>0.00</b>	<b>355,000,000.00</b>	<b>0.00</b>	<b>355,000,000.00</b>	<b>0.00</b>
23010113	PURCHASE OF SURVIFYING EQUIPMENT	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (Mining Equipments 120 Machines)	0.00	55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>
23020101	CONSTRUCTION,PROVISION OF OFFICE BUILDINGS (Geology Laboratory and Lapidary)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020101	Construction of Solid Minerals Developments & Processing Centres across the state	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020103	CONSTRUCTION,PROVISION OF ELECTRICITY (Alternative Source of Energy)	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT (Training and Skill Acquisition of 20 Artisanal Mineners)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

# NOTE 146



NOTE 146								
023400100100 MINISTRY OF WORKS AND TRASPOT								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET
		ACTUAL 2023		BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>14,095,888,550.56</b>	<b>30,276,485,918.70</b>	<b>0.00</b>	<b>30,196,484,918.70</b>	<b>21,176,006,434.32</b>	<b>9,020,478,484.38</b>	<b>70.13</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>59,370,000.00</b>	<b>238,000,000.00</b>	<b>0.00</b>	<b>405,000,000.00</b>	<b>369,646,199.84</b>	<b>35,353,800.16</b>	<b>91.27</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>59,370,000.00</b>	<b>238,000,000.00</b>	<b>0.00</b>	<b>405,000,000.00</b>	<b>369,646,199.84</b>	<b>35,353,800.16</b>	<b>91.27</b>
23010102	PURCHASE OF OFFICE BUILDINGS (Public Work Agency at the State)	0.00	100,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES (Purchase of 2 No. Patrol Vehicle 1 for DRT and 1 for VIO)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010107	PURCHASE OF TRUCKS (Purchase of Fire Trucks in the State)	0.00	30,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	45,370,000.00	53,000,000.00	0.00	381,000,000.00	369,646,199.84	11,353,800.16	97.02
23010137	PURCHASE OF SHIP, SPARE / MAINTENANCE	0.00	10,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010140	PURCHASE OF CRANES VEHICLES (PROVISION FOR ROAD TRAFFIC OPERATION (VIO) EQUIPMENT AT THE HEADQUARTERS)	13,000,000.00	25,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>	<b>12,190,869,787.40</b>	<b>7,500,000,000.00</b>	<b>0.00</b>	<b>20,201,000,000.00</b>	<b>16,237,299,815.49</b>	<b>3,963,700,184.51</b>	<b>80.38</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>	<b>12,190,869,787.40</b>	<b>7,500,000,000.00</b>	<b>0.00</b>	<b>20,201,000,000.00</b>	<b>16,237,299,815.49</b>	<b>3,963,700,184.51</b>	<b>80.38</b>
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	80,000,000.00	0.00	80,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS (State/ Rural Roads across the 3 Senatorial District)	12,099,616,834.40	6,480,000,000.00	0.00	19,480,000,000.00	15,842,145,416.43	3,637,854,583.57	81.33
23020114	CONSTRUCTION / PROVISION OF ROADS (Construction of 2 No. pedestrian bridge at Sir Yahaya Memorial Hospital and Kebbi Medical Center Kalgo)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020117	CONSTRUCTION / PROVISION OF A R-PORT AERODROMES (Provision for Screening Machine in the Airport)	0.00	100,000,000.00	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)	91,252,953.00	500,000,000.00	0.00	500,000,000.00	395,154,399.06	104,845,600.94	79.03
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE (Construction of Hajj Terminal Camp at Airport)	0.00	200,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS (CONSTRUCTION/PROVISION OF TRAILER PARK AT KAMBA)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,175,108,498.16</b>	<b>22,238,485,918.70</b>	<b>0.00</b>	<b>9,040,484,918.70</b>	<b>4,083,060,418.99</b>	<b>4,957,424,499.71</b>	<b>45.16</b>



**NOTE 146 contd.**

<b>REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL</b>	<b>1,175,108,498.16</b>	<b>22,238,485,918.70</b>	<b>0.00</b>	<b>9,040,484,918.70</b>	<b>4,083,060,418.99</b>	<b>4,957,424,499.71</b>	<b>45.16</b>
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 MALANDU, NGASKI AND WARRA	1,135,988,498.16	30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
REHABILITATION / REPAIRS -ROADS ( REHABILITATION OF ROADS AT 3 SENATORIAL DISTRICTS,)	0.00	1,000,000,000.00	0.00	5,000,000,000.00	3,639,651,599.05	1,360,348,400.95	72.79
REHABILITATION / REPAIRS -ROADS ( Rehabilitation of Rural Roads (Truck C across the State,)	0.00	1,000,000,000.00	0.00	1,000,000,000.00	443,408,819.94	556,591,180.06	44.34
REHABILITATION / REPAIRS -ROADS ( Renovation of Federal Roads Koko-Dabai-Mahuta,)	0.00	20,000,000,000.00	0.00	3,000,000,000.00	0.00	3,000,000,000.00	0.00
REHABILITATION / REPAIRS OF AIR NAVIGATIONAL EQUIPMENT,(General Repairs of all the Navigation Communication and Meteorological Equipment at Airport)	0.00	58,485,918.70	0.00	8,484,918.70	0.00	8,484,918.70	0.00
REHABILITATION / REPAIRS OF OFFICE BUILDING,(Repairs of Zonal Workshops across the state)	0.00	20,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
REHABILITATION / REPAIRS OF OFFICE BUILDING,(Renovation of Terminal Building, Repainting and Repair of Roofing)	0.00	130,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
REHABILITATION / REPAIRS OF OFFICE BUILDING, RENOVATION OF TERMINAL BUILDINGS, MAINTENANCE OF HAJI CAMP AT AIRPORT, GENERAL REPAIRS OF ALL THE NAVIGATION, COMMUNICATION AND METEOROLOGICAL EQUIPMENT AT AIRPORT	39,120,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>PURCHASE OF PLANTS AND EQUIPMENTS</b>	<b>50,540,265.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
<b>PURCHASE OF PLANTS AND EQUIPMENTS- GENERAL</b>	<b>50,540,265.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>
PURCHASE OF PLANTS AND EQUIPMENTS ACROSS THE STATE ( TREE PLANTING)	50,540,265.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
<b>SPECIAL GRANTS</b>	<b>620,000,000.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>486,000,000.00</b>	<b>14,000,000.00</b>	<b>97.20</b>
<b>SPECIAL GRANTS AND INTERVENTION</b>	<b>620,000,000.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>486,000,000.00</b>	<b>14,000,000.00</b>	<b>97.20</b>
RESEARCH AND DEVELOPMENT (Capacity Building Training on Airline Support Programme for SABIA Staff)	0.00	250,000,000.00	0.00	500,000,000.00	486,000,000.00	14,000,000.00	0.00
SPRCIAL GRANTS AND INTERVENTION	620,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 147



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 147		MINISTRY OF BUDGET & ECONOMIC PALNNING						
CODE	DESCRIPTION	PREVIOUS YEAR		AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR		BUDGET PERFORMANCE IN %
		ACTUAL 2023	ORIGINAL BUDGET			ACTUAL	VERIANCE	
		₦	₦	₦	₦	₦	₦	
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>2,133,720,000.00</b>	<b>8,182,322,584.00</b>	<b>0.00</b>	<b>8,182,322,584.00</b>	<b>39,160,000.00</b>	<b>8,143,162,584.00</b>	<b>0.48</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010105	PURCHASE OF 2 NO. OPERATIONAL VEHICLE		100,000,000.00		100,000,000.00			
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		0.00		0.00	-	#DIV/0!
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>#DIV/0!</b>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	0.00	-	0.00	-	0.00	-	#DIV/0!
23020101	CONSTRUCTION OF STATE PLANNING COMMISSION SECRETARIAT IN BIRNIN KEBBI	0.00		0.00		0.00	-	#DIV/0!
<b>2305</b>	<b>SPECIAL GRANTS</b>	<b>2,133,720,000.00</b>	<b>8,162,322,584.00</b>	<b>0.00</b>	<b>8,162,322,584.00</b>	<b>39,160,000.00</b>	<b>8,123,162,584.00</b>	<b>0.48</b>
<b>230501</b>	<b>SPECIAL GRANTS AND INTERVENTION</b>	<b>2,133,720,000.00</b>	<b>8,162,322,584.00</b>	<b>0.00</b>	<b>8,162,322,584.00</b>	<b>39,160,000.00</b>	<b>8,123,162,584.00</b>	<b>0.48</b>
23050101	ASSESSMENT OF COMPLETED AND UNCOMPLETED STATE GOVERNMENT	0.00		0.00		0.00	-	#DIV/0!
23050101	CAPACITY BUILDING FOR THE STAFF OF THE MINISTRY AND RELEVANT MDAs	1,160,000.00	30,000,000.00	0.00	30,000,000.00	1,160,000.00	28,840,000.00	3.87
23050101	CAPACITY BUILDING TRAINING OF FINANCE AND BUDGET OFFICERS OF ALL MDAs ON NCCDA COMPLIANCE BUDGET IMPLEMENTATION AND REPORTING		50,000,000.00		50,000,000.00			
23050101	POLICY RESEARCH AND DEVELOPMENT OF STATE PLANNING AND ECONOMIC POLICIES ( MITE, MISS, P5B, OGB, BUDGET GUIDELINES)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT (Provision for Committee on Export Promotion)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT (Provision for the implementation of Food System Transformation Pathway)		100,000,000.00		100,000,000.00			
23050101	POLICY RESEARCH AND DEVELOPMENT (Policy Research and Development Activities (Min. of Budget)		10,000,000.00		10,000,000.00			
23050101	CONSULTANCY TO ESTABLISH KEBBI INVESTMENT PROMOTION AGENCY	0.00	0.00	0.00		0.00		#DIV/0!
23050101	SURVEYS, POLLS AND RELEVANT STATISTICS COMPIATION	0.00		0.00		0.00	-	#DIV/0!
23050101	RESEARCH AND DEVELOPMENT (Provision for the Development of Community Development Plan)		50,000,000.00		50,000,000.00			
23050101	PROVISION TO ESTABLISH KEBBI INVESTMENT PROMOTION AGENCY	0.00	0.00	0.00		0.00	-	#DIV/0!
23050101	PROVISION FOR THE ESTABLISHMENT OF KEBBI STATE BUREAU OF STATISTIC	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23050101	SKILL ACQUISITION AND EMPOWERMENT TO YOUTH ON SUSTAINABLE ETC	0.00		0.00		0.00		#DIV/0!
23050101	CONSULTANCY TO ESTABLISHMENT OF KEBBI STATE BUREAU OF STATISTIC		30,000,000.00		30,000,000.00			
23050101	SUPPORT TO OPEN GOVERNMENT PARTNERSHIP (OGP) TO FINANCE TO ETC	0.00		0.00		0.00		#DIV/0!

# NOTE 147 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23050102	COMPUTER SOFTWARE AND ACQUISITION (Purchase and Installation of Equipment for Monitoring and Evaluation for the Ministry of Budget)		30,000,000.00		30,000,000.00			
23050103	PROVISION FOR GENERAL CONSULTANCY SERVICES ON BUDGET AND FINANCIAL BEST PRACTICE	40,000,000.00	50,000,000.00	0.00	50,000,000.00	30,000,000.00	20,000,000.00	60.00
23050103	DEVELOPMENT OF STATE PLANNING AND ECONOMIC POLICIES (MTEF)	4,560,000.00		0.00				#DIV/0!
23050103	PURCHASE AND INSTALLATION OF EQUIPMENT FOR MONITORING AND EVALUATION	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050103	MONITORING AND EVALUATION (Implementation of Open Government Partnership (OGP) to enhance transparency and citizens inclusion on Budget process)		20,000,000.00		20,000,000.00			
23050104	ANNIVERSARIES/CELEBRATIONS (Promotion of Kebbi Investment Summit to Support Kebbi Investment Promotion Agency Activities)		60,000,000.00		60,000,000.00			
23050108	RECAPITALIZATION OF 5 NO. STATE OWNED MICRO FINANCE BANKS	0.00		0.00		0.00	-	#DIV/0!
23050108	EATSAFE NIGERIA PROJECT (GAIN) GRANT	0.00		0.00		0.00	-	#DIV/0!
23050108	IMPLEMENTATION OF SOCIAL PROTECTION PROGRAMMES	0.00		0.00		0.00	-	#DIV/0!
23050108	SPECIAL GRANTS AND INTERVENTION (Review and Socio-Marketing of Kebbi State Development Plan, Industrial Policy, Social Protection Policy, SITAN and other relevant policies.)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (Implementation of COVID-19 Action Recovery and Economic Stimulus CARES (P for R) (CSDA)	2,380,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00		1,000,000,000.00	0.00
23050108	CAPACITY BUILDING AND IMPLEMENTATION OF NUTRITION PROGRAMME (Nutrition Programmes by the State Committee on Foods & Nutrition (MCE, Gardening and Monitoring & evaluation)	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		0.00		0.00	-	#DIV/0!
23050108	SOCIAL PROTECTION PROGRAMME INTERVENTION	0.00	1,100,000,000.00	0.00	1,100,000,000.00	0.00	1,100,000,000.00	0.00
23050108	DONOR AND DEVELOPMENT OF PARTNERS PROGRAMME IMPLEMENTATION	8,000,000.00	200,000,000.00	0.00	200,000,000.00	8,000,000.00	192,000,000.00	4.00
23050108	SPECIAL GRANTS AND INTERVENTION FOR SUPPORT TO NON-GOVERNMENTAL ORGANISATIONS		284,490,849.15		284,490,849.15			
23050108	SPECIAL GRANTS AND INTERVENTION FOR TECHNICAL/LOGISTIC SUPPORT FOR RICE FORTIFICATION PLOT PROGRAMME		100,000,000.00		100,000,000.00			
23050199	CONTINGENCY FUND	0.00	5,367,377,584.00	0.00	5,367,377,584.00	0.00	5,367,377,584.00	0.00
23050199	PLANNING RESERVE	0.00		0.00		0.00	-	#DIV/0!

# NOTE 148



NOTE 148								
025200100100								
MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>968,340,764.13</b>	<b>6,619,000,000.00</b>	<b>0.00</b>	<b>6,619,000,000.00</b>	<b>268,340,764.13</b>	<b>6,350,659,235.87</b>	<b>4.05</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>0.00</b>
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET (Replacement of Plant Equipment and Generating Sets in the Headquarter)	0.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	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
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>	<b>936,200,764.13</b>	<b>4,089,000,000.00</b>	<b>0.00</b>	<b>4,089,000,000.00</b>	<b>236,200,764.13</b>	<b>3,852,799,235.87</b>	<b>5.78</b>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	936,200,764.13	4,089,000,000.00	0.00	4,089,000,000.00	236,200,764.13	3,852,799,235.87	5.78
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	0.00	-	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES (Provision of Submersible Pumps across the state)	32,080,000.00	500,000,000.00	0.00	500,000,000.00	32,080,000.00	467,920,000.00	6.42
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES (Provision of water distribution network across the state)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES (Provision of sparepart for Solar Power Water Supply Scheme across the State)	0.00	504,000,000.00	0.00	504,000,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES (Construction of 5 No. observation wells in Yauri, Kamba, Argungu, Koko and Bunza)	0.00	125,000,000.00	0.00	125,000,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES (Construction of gauging stations in Birnin Kebbi water systems)	0.00	60,000,000.00	0.00	60,000,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION/PROVISION OF WATERWAYS (Construction of hand pumps water supply scheme in 3 senatorial district)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION/PROVISION OF WATERWAYS (Construction of additional waterways in Birnin Kebbi)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION/PROVISION OF WATERWAYS (Construction of Boreholes scheme across the 21 LGAs)	0.00	1,300,000,000.00	0.00	1,300,000,000.00	0.00	0.00	0.00
23020116	CONSTRUCTION/PROVISION OF WATERWAYS (Construction of 15 No. impounding reservoir across the State)	904,120,764.13	500,000,000.00	0.00	500,000,000.00	904,120,764.13	795,879,235.87	40.87
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>32,140,000.00</b>	<b>1,700,000,000.00</b>	<b>0.00</b>	<b>1,700,000,000.00</b>	<b>32,140,000.00</b>	<b>1,667,860,000.00</b>	<b>1.89</b>

# NOTE 148 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL</b>	<b>32,140,000.00</b>	<b>1,700,000,000.00</b>	<b>0.00</b>	<b>1,700,000,000.00</b>	<b>32,140,000.00</b>	<b>1,667,860,000.00</b>	<b>1.89</b>
23030104	REHABILITATION / REPAIRS WATER FACILITIES (Water works across the State)	32,140,000.00	200,000,000.00		200,000,000.00	32,140,000.00	167,860,000.00	15.07
23030104	REHABILITATION / REPAIRS - WATER FACILITIES (Improvement of water supply and wind across the State)	32,140,000.00	1,500,000,000.00	0.00	1,500,000,000.00	32,140,000.00	1,467,860,000.00	2.14
2304	<b>PRESERVATION OF ENVIRONMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
230401	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23040105	WATER POLLUTION PREVENTION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>785,000,000.00</b>	<b>0.00</b>	<b>785,000,000.00</b>	<b>0.00</b>	<b>785,000,000.00</b>	<b>0.00</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>785,000,000.00</b>	<b>0.00</b>	<b>785,000,000.00</b>	<b>0.00</b>	<b>785,000,000.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT (Geochemical Assessment and mapping of surface and ground water)	0.00	45,000,000.00	0.00	45,000,000.00	0.00	0.00	0.00
23050108	SPECIAL GRANT & INTERVENTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANT & INTERVENTION (provision for special Intervention on Urban Water Supply/NG-SWASH Counterpart Funding)	0.00	20,000,000.00		20,000,000.00	0.00	0.00	0.01
23050108	SPECIAL GRANT & INTERVENTION (provision of special intervention on Water sanitation Project PEWASH/NVL0M RUWATSA Counterpart Funding)	0.00	460,000,000.00		460,000,000.00	0.00	0.00	0.02
23050108	SPECIAL GRANT & INTERVENTION (provision of Special grant on National Urban Water Supply Counterpart Funding)	0.00	260,000,000.00		260,000,000.00	0.00	0.00	0.03

# NOTE 149



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 149								
025300100100								
MINISTRY OF LANDS AND HOUSING								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>762,423,544.93</b>	<b>4,790,594,000.00</b>	<b>0.00</b>	<b>4,790,594,000.00</b>	<b>1,146,151,799.79</b>	<b>3,644,442,200.21</b>	<b>23.93</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>196,458,000.00</b>	<b>1,955,000,000.00</b>	<b>0.00</b>	<b>1,955,000,000.00</b>	<b>777,887,832.00</b>	<b>1,177,112,168.00</b>	<b>39.79</b>
230101	PURCHASED OF FIXED ASSETS- GENERAL	196,458,000.00	1,955,000,000.00	0.00	1,955,000,000.00	777,887,832.00	1,177,112,168.00	39.79
23010101	PURCHASE / ACQUISITION OF LAND (Land Acquisition and payment of compensation)	194,458,000.00	1,010,000,000.00	0.00	1,010,000,000.00	593,709,000.00	316,291,000.00	68.68
23010101	PURCHASE / ACQUISITION OF LAND (Purchase of site and services scheme at H/O New GRA))	0.00	5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23010103	PURCHASE OF EQUIPMENT FOR STREET NAMING AND HOUSE NUMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLE (Operational vehicle 2 No. 4WD Toyota Hilux and 5No. Motor Cycles)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLE (purchase of 4 no. hilux vehicle for KBGIS project operation)	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23010107	PURCHASE OF TRUCKS (KUDA)	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010107	PURCHASE OF PLANT AND EQUIPMENTS (KUDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF VEHICLE 4/4 AND HILUX FOR THE OFFICE OF PERMANENT SECRETARY, SURVILYOR & 10NO. MOTORCYCLES FOR ZONAL OFFICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF 4 HILUX VEHICLES FOR KBGIS PROJECT OPERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF HAND HELD GPS AND SAMSUNG TABLETS 100 UNITS FOR STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET (PURCHASE OF 100KVA MEKANO GENERATING SET (KBGIS))	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF 100 KVA MEKANO GENERATING SET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF 3 NO. HILUX VEHICLES FOR REFUSE COLLECTIONS IN THE CENTRAL MARKET AND MOTOR PARK ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF 4 HILUX VEHICLES FOR MAPPING PROJECT ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF 2NO TOYOTA HILUX VEHICLES FOR KBGIS PROJECT OPERATION STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (Purchase of heavy duty Cof O Printer )	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

# NOTE 149 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (Purchase of equipment Street Naming and House Numbering in Birnin Kebbi )	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010129	PURCHASE OF C. OF D COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010133	PURCHASE OF RECREATIONAL FACILITIES	0.00	730,000,000.00	0.00	730,000,000.00	84,178,832.00	645,821,168.00	11.53
23010133	PURCHASE OF SURVEYING EQUIPMENTS (Purchase of Ariel Mapping of Kebbi State)	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
23010133	PURCHASE OF SURVEYING EQUIPMENTS (Purchase of Satellite image modern Mapping of Kebbi State ) (KEBGIS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS (Purchase of equipment server upgrade and data information management system at Birnin Kebbi -HQ)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010142	PURCHASE OF SATELLITE IMAGE MODERN MAPPING OF KEBBI STATE (KBGIS)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010142	PURCHASE OF C. OF D. FROM THE NIGERIA PRINTING AND MINTING COMPANY PLC	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS (Purchase of IT Equipments and Re-establishment of Beacons across the State	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>440,115,544.93</b>	<b>1,895,000,000.00</b>	<b>0.00</b>	<b>1,895,000,000.00</b>	<b>205,680,161.54</b>	<b>1,689,319,838.46</b>	<b>10.85</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL	440,115,544.93	1,895,000,000.00	0.00	1,895,000,000.00	205,680,161.54	1,689,319,838.46	10.85
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING (Construction of strong room and deeds registry)	0.00	10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
23020101	CONSTRUCTION OF CONTROL STATIONS FOR GLOBAL NAVIGATION SATELLITE GNSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION OF GIS OPERATION REFERENCE STATION (GORES)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING (Construction of Zonal Offices at Argungu, Zuru and Jega)	0.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	0.00	100.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING (Construction of Central station for global satellite system GNSS) at Birnin Kebbi	0.00	25,000,000.00	0.00	25,000,000.00	0.00	0.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (CONSTRUCTION OF 1000 NO. HOUSING UNIT IN BIRNIN KEBBI FAMILY HOMES)	408,180,654.43	1,000,000,000.00	0.00	1,000,000,000.00	180,680,161.54	819,319,838.46	18.07
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS (Completion of 9 No. Housing and Provision of facilities of Housing Corporation)	0.00	800,000,000.00	0.00	800,000,000.00	0.00	800,000,000.00	0.00
23020102	PROVISION OF 2000 HOUSING UNIT ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING (Provision of Land use plans/State Regional Development Plan)	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020104	PROVISION AND PREPARATION OF INDUSTRIAL LAYOUT PLANS	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE (CONSTRUCTION OF PUBLIC WATER CLOSET, REFUSE BINS AND REFUSE COLLECTION MATERIALS ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (Provision and preparation of Industrial layout Plan)	23,950,230.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

# NOTE 149 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23020118	PROVISION OF INFRASTRUCTURE WITHIN LAYOUT ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020123	PROVISION FOR TRAFFIC LIGHT ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS	2,645,650.50	0.00	0.00	0.00	0.00	0.00	0.00
23020124	REHABILITATION OF STREET LIGHT ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES (COMPUTERIZATION OF LANDS RECORD/GIS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>125,850,000.00</b>	<b>155,000,000.00</b>	<b>0.00</b>	<b>155,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>	<b>125,850,000.00</b>	<b>155,000,000.00</b>	<b>0.00</b>	<b>155,000,000.00</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>
23030101	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)	35,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030113	REHABILITATION OF BOREHOLE AND DATE PALM TREES PLANTED ON THE ROADS OF THE STATE CAPITAL	35,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030115	REHABILITATION OF URBAN DRAINAGE AT BIRNIN KEBBI	50,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (Rehabilitation of Office Complex for housing corporation at Birnin Kebbi)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (Reconstruction of the office of the General Manager and Town planning department)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030122	DEVELOPMENT OF BORDER AREAS ACROSS THE STATE	3,050,000.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23030122	REHABILITATION / REPAIRS OF OFFICE BOUNDARIES (Reconstruction of Control and Demarcation Boundaries Centres across the State)	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
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
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23040104	INDUSTRIAL POLLUTION PREVENTION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECT</b>	<b>0.00</b>	<b>785,594,000.00</b>	<b>0.00</b>	<b>785,594,000.00</b>	<b>162,583,806.25</b>	<b>623,010,193.75</b>	<b>20.70</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>785,594,000.00</b>	<b>0.00</b>	<b>785,594,000.00</b>	<b>162,583,806.25</b>	<b>623,010,193.75</b>	<b>20.70</b>
23050101	CONSULTANCY SERVICES (KBGIS)	0.00	15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION (Provision for Computerization of lands Records /CIS)	0.00	395,594,000.00	0.00	395,594,000.00	162,583,806.25	233,010,193.75	41.10
23050102	COMPUTER SOFTWARE ACQUISITION (Purchase and Installation of Geographic 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
23050102	COMPUTER SOFTWARE ACQUISITION (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
23050102	COMPUTER SOFTWARE ACQUISITION (systematic recertification program)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00

# NOTE 150



NOTE 150								
025400100100 MINISTRY OF RURAL & COMMUNITY DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>2,580,000,000.00</b>	<b>0.00</b>	<b>2,640,000,000.00</b>	<b>628,847,500.88</b>	<b>2,011,152,499.12</b>	<b>23.82</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	120,000,000.00	0.00	180,000,000.00	0.00	180,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	0.00	-	0.00
23010114	PURCHASE OF COMPUTERS	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
23010140	PURCHASE OF CRANES VEHICLE	0.00	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>173,446,704.13</b>	<b>626,553,295.87</b>	<b>21.68</b>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL	0.00	800,000,000.00	0.00	800,000,000.00	173,446,704.13	626,553,295.87	21.68
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY (EXPANSION OF RURAL ELECTRICITY ACROSS THE STATE)	0.00	600,000,000.00	0.00	600,000,000.00	35,154,204.13	564,845,795.87	5.86
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY (NON ELECTRICITY ENERGY)	0.00	200,000,000.00	0.00	200,000,000.00	138,292,500.00	61,707,500.00	69.15
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>1,490,000,000.00</b>	<b>0.00</b>	<b>1,490,000,000.00</b>	<b>455,400,796.75</b>	<b>1,034,599,203.25</b>	<b>30.56</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL	0.00	1,490,000,000.00	0.00	1,490,000,000.00	455,400,796.75	1,034,599,203.25	30.56
23030102	REHABILITATION/REPAIRS-ELECTRICITY	0.00	1,000,000,000.00	0.00	1,000,000,000.00	443,802,341.75	556,197,658.25	44.38
23030102	REHABILITATION/REPAIRS-ELECTRICITY	0.00	490,000,000.00	0.00	490,000,000.00	11,598,455.00	478,401,545.00	2.37
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>170,000,000.00</b>	<b>0.00</b>	<b>170,000,000.00</b>	<b>0.00</b>	<b>170,000,000.00</b>	<b>0.00</b>
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	170,000,000.00	0.00	170,000,000.00	0.00	170,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT (ELECTRICITY)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050103	PROVISION FOR CONSULTANCY SERVICES FOR RURAL AND ELECTRIFICATION DEVELOPMENT (MONITORING AND EVALUATION)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	SPECIAL GRANTS/INTERVENTION (NON ELECTRIC ENERGY)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00

# NOTE 151



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

### NOTE 151

MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	₦	%
026200100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES							
23	<b>CAPITAL EXPENDITURE</b>	60,000,000.00	3,480,000,000.00	0.00	3,510,000,000.00	719,807,814.82	2,790,192,185.18	20.51
2301	<b>FIXED ASSET PURCHASE</b>	20,000,000.00	1,700,000,000.00	0.00	200,000,000.00	16,405,000.00	183,595,000.00	8.20
230101	<b>PURCHASE OF FIXED ASSET - GENERAL</b>	20,000,000.00	1,700,000,000.00	0.00	200,000,000.00	16,405,000.00	183,595,000.00	8.20
24010127	PURCHASE OF EQUIPMENT FOR THE CONTROL AND ERADICATION OF ZOOONIC DISEASE ACROSS THE STATE	20,000,000.00	50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT (Purchase of Equipment for Control and Eradication of Animal Diseases)	0.00	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23010129	PURCHASE OF ARTIFICIAL INSEMINATION EQUIPMENT IN BIRNIN KEBBI	0.00		0.00	30,000,000.00	16,405,000.00	13,595,000.00	54.68
2302	<b>CONSTRUCTION / PROVISION</b>	10,000,000.00	1,370,000,000.00	0.00	1,370,000,000.00	568,000,000.00	802,000,000.00	41.46
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	10,000,000.00	1,370,000,000.00	0.00	1,370,000,000.00	568,000,000.00	802,000,000.00	41.46
24020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (Construction of Disease Surveillance Centre across the 3 Senatorial District in the State)	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020101	CONSTRUCTION AND REHABILITATION OF 2 ZONAL OFFICE AT BAGUDO ETC	0.00		0.00		0.00	-	#DIV/0!
23020101	CONSTRUCTION OF VETERINARY HOSPITAL AND SUPPLY OF MEDICAL EQUIPMENTS	0.00		0.00		0.00	-	#DIV/0!
23020101	DISEASE SURVILLIANCE CENTER ACROSS THE STATE	5,000,000.00		0.00			-	#DIV/0!
24020106	CONSTRUCTION / PROVISION OF HOSPITALS/ HEALTH CENTRES (Construction of Veterinary Hospital and Supply of Medical Equipments across the 3 Senatorial District)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020106	PROVISION OF COVID-19 VETERINARY PEST CONTROL ACROSS THE STATE	0.00		0.00		0.00	-	#DIV/0!
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES (Construction of 2 No. Zonal Veterinary Clinic Argungu and Zuru phase 1)	5,000,000.00	200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
23020113	CONSTRUCTION OF 2 NO. QUARANTINE STATIONS IN BIRNIN KEBBI	0.00		0.00		0.00	-	#DIV/0!
23020113	CONSTRUCTION OF FISH CENTER AT GULASA AND INTEGRATED FISH FARM	0.00		0.00		0.00	-	#DIV/0!
24020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES (Provision of Livestock Management and Mobility System (ECOWAS))	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23020113	PROVISION OF MILK COLLECTION SCHEME/DAIRY DEVELOPMENT (NUTP)	0.00		0.00		0.00	-	#DIV/0!
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES (Provision of 3 Livestock Department Center in the 3 Senatorial District)	0.00	940,000,000.00	0.00	940,000,000.00	568,000,000.00	372,000,000.00	60.43
24020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES (RA NHEP PASTURE ESTABLISHMENT PHASE 1)		50,000,000.00		50,000,000.00			

# NOTE 151 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23020118	CONSTRUCTION/PROVISION OF MODERN ABATOR AT KOKO AND GWANDU	0.00		0.00		0.00	-	#DIV/0!
23020118	CONSTRUCTION OF PILOT FISH PONDS AT ZURU	0.00		0.00		0.00	-	#DIV/0!
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS (Provision of Loading Bay in 10 Selected Livestock Markets)		100,000,000.00			100,000,000.00		
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>5,402,814.82</b>	<b>294,597,185.18</b>	<b>1.80</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>0.00</b>	<b>300,000,000.00</b>	<b>5,402,814.82</b>	<b>294,597,185.18</b>	<b>1.80</b>
23030101	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030105	REHABILITATION OF BIRNIN KEBBI CENTRAL ABATOR	0.00		0.00		0.00	-	#DIV/0!
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES (Rehabilitation and expansion of Birnin Kebbi Central Abator and 2 Major Slaughter houses Argungu and Yauri NLTP phase)	0.00	100,000,000.00	0.00	100,000,000.00	5,402,814.82	94,597,185.18	5.40
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES (Rehabilitation of Water Bodies across the 3 Senatorial District)		100,000,000.00	0.00	100,000,000.00			
23030112	REHABILITATION OF SLAUGHTER SLABS ACROSS THE 3 SENATORIAL DISTRICT	0.00		0.00		0.00	-	#DIV/0!
23030113	REHABILITATION / REPAIRS - ROADS	0.00		0.00		0.00	-	#DIV/0!
23030114	REHABILITATION OF WATER BOARDS CROSS THE 3 SENATORIAL DISTRICT	0.00		0.00		0.00	-	#DIV/0!
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00		0.00		0.00	0.00	0.00
23030122	REHABILITATION / REPAIRS OF BOUNDARIES (Rehabilitation of Livestock Routes across the State)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>		<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>	<b>50,000,000.00</b>	<b>650,000,000.00</b>	<b>7.14</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>0.00</b>	<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>	<b>50,000,000.00</b>	<b>650,000,000.00</b>	<b>7.14</b>
23040101	HOMESTEED POSTURE DEVELOPMENT FOR LIVESTOCK REARING ACROSS	0.00		0.00		0.00	-	#DIV/0!
23040103	SANITARY MONITORING AND INSPECTION OF FOODS ACROSS THE STATE.	0.00		0.00		0.00	-	#DIV/0!
23040103	PROVISION OF LIVESTOCK EXTENSION SERVICES ACROSS THE STATE	0.00		0.00		0.00	-	#DIV/0!
23040103	PROVISION FOR GRAZING RESERVE AREA (NLTP) ACROSS THE STATE	0.00	700,000,000.00	0.00	700,000,000.00	50,000,000.00	650,000,000.00	7.14
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>30,000,000.00</b>	<b>940,000,000.00</b>	<b>0.00</b>	<b>940,000,000.00</b>	<b>80,000,000.00</b>	<b>860,000,000.00</b>	<b>8.51</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>30,000,000.00</b>	<b>940,000,000.00</b>	<b>0.00</b>	<b>940,000,000.00</b>	<b>80,000,000.00</b>	<b>860,000,000.00</b>	<b>8.51</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION (Provision of Livestock Extension Services across the State)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050103	MONITORING AND EVALUATION (Sanitary Monitoring and Inspection of Foods across the State)		100,000,000.00		100,000,000.00			
23050103	MONITORING AND EVALUATION (Provision for the implementation of State wide coverage on Animal Health Programme)		5,000,000.00		5,000,000.00			

## NOTE 151 contd.



### KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23050108	COMMERCIAL AGRICULTURE (LIVES STOCK COMPONENT) INTERVENTION	0.00		0.00	0.00	-	#DIV/0!	
23050108	LIVESTOCK PRODUCTION AND RESILIENCE SUPPORT (L-PRESS)	30,000,000.00		0.00		-	#DIV/0!	
23050108	SPECIAL GRANTS AND INTERVENTION (Provision for the Implementation of Accelerated Agricultural Development Scheme (AADS))	0.00	85,000,000.00	0.00	85,000,000.00	80,000,000.00	5,000,000.00	94.12
23050108	ONL TILALHI PROGRAMME INTERVENTION FUND	0.00		0.00	0.00	-	#DIV/0!	
23050108	SPECIAL GRANT AND INTERVENTION (Live Stock production and Resilience Support (L - Press) Counterpart Funding)	0.00	80,000,000.00	0.00	80,000,000.00	0.00	0.00	0.00
23050109	PROVISION OF AGRICULTURAL INPUTS (Purchase of Livestock Production Inputs at HQ)		500,000,000.00		500,000,000.00			
23050109	PROVISION OF AGRICULTURAL INPUTS (Provision of Veterinary Drugs and other Essential Inputs ZVD and AVO across the State)		70,000,000.00		70,000,000.00			

# NOTE 152



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 152								
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								
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>6,395,000,000.00</b>	<b>0.00</b>	<b>6,395,000,000.00</b>	<b>2,701,026,472.38</b>	<b>3,693,973,527.62</b>	<b>42.24</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>1,300,000,000.00</b>	<b>0.00</b>	<b>1,300,000,000.00</b>	<b>12,000,000.00</b>	<b>1,288,000,000.00</b>	<b>0.92</b>
230101	PURCHASED OF FIXED ASSETS- GENERAL	0.00	1,300,000,000.00	0.00	1,300,000,000.00	12,000,000.00	1,288,000,000.00	0.92
23010101	PURCHASE/ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES (Purchase of 3 No. High Lux Vehicles for Refuse collections in the Central Market and Motor Parks across the State.)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010107	PURCHASE OF TRUCKS (Purchase of Evacuation Trucks KUDA)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010107	PURCHASE OF TRUCKS (Purchase of Plants and Equipments KUDA)	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (Furnishing of the office of the general Manager and town Planning Department)	0.00	100,000,000.00	0.00	100,000,000.00	12,000,000.00	88,000,000.00	12.00
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT (Refuse Bins and Refuse Collection Material Across the State)	0.00	100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>3,400,000,000.00</b>	<b>0.00</b>	<b>3,400,000,000.00</b>	<b>2,597,893,347.38</b>	<b>802,106,652.62</b>	<b>76.41</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>3,400,000,000.00</b>	<b>0.00</b>	<b>3,400,000,000.00</b>	<b>2,597,893,347.38</b>	<b>802,106,652.62</b>	<b>76.41</b>
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS (Reconstruction of the office of the Manager and town Planning Department)	0.00	100,000,000.00	0.00	100,000,000.00	50,000,000.00	50,000,000.00	50.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (Development of infrastructure for urban renewal)	0.00	2,500,000,000.00	0.00	2,500,000,000.00	2,451,967,730.68	48,032,269.32	98.08
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHT (Provision of Street light in other towns)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHT (Provision for traffic light across the State)	0.00	500,000,000.00	0.00	500,000,000.00	95,925,625.70	404,074,385.30	19.19
23020124	CONSTRUCTION OF MARKET/PARKS (Renovation of parking space Birnin Kebbi Central Market)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>1,545,000,000.00</b>	<b>0.00</b>	<b>1,545,000,000.00</b>	<b>91,133,125.00</b>	<b>1,453,866,875.00</b>	<b>5.90</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL</b>	<b>0.00</b>	<b>1,545,000,000.00</b>	<b>0.00</b>	<b>1,545,000,000.00</b>	<b>91,133,125.00</b>	<b>1,453,866,875.00</b>	<b>5.90</b>
23030113	REHABILITATION/REPAIRS OF ROADS (Rehabilitation of Boreholes and Date Palm Trees planted on the roads of the State Capital)	0.00	45,000,000.00	0.00	45,000,000.00	0.00	45,000,000.00	0.00
23030113	REHABILITATION/REPAIRS OF ROADS (Rehabilitation of township roads in urban Areas the State Capital)	0.00	500,000,000.00	0.00	500,000,000.00	91,133,125.00	408,866,875.00	18.23
23030124	REHABILITATION/REPAIRS OF MARKET/PARKS (Construction /Renovation of Kara MARKET IN BIRNIN Kebbi Town)	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
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	RESEARCH AND DEVELOPMENT (Provision and Preparation of Master Plan/Emirate Headquarters)	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00

# NOTE 153



KEBBI STATE GOVERNMENT:  
2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 153								
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	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>13,000,000.00</b>	<b>255,000,000.00</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>	<b>255,000,000.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>13,000,000.00</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>75,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>13,000,000.00</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>75,000,000.00</b>	<b>0.00</b>	<b>75,000,000.00</b>	<b>0.00</b>
23010125	PURCHASE OF 2 OFFICIAL MOTOR VEHICLE FOR THE CHAIRMAN AND SECRETARY	13,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010125	PURCHASE OF OFFICE UTILITY VEHICLE (HILUX 4W DRIVE)	0.00	25,000,000.00	0.00	25,000,000.00	0.00	25,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>	<b>0.00</b>
230201101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (CONSTRUCTION OF JUDICIAL SERVICE COMMISSION (JSC) OFFICE COMPLEX (PERMANENT SITE) AT BIRNIN KEBBI	0.00	180,000,000.00	0.00	180,000,000.00	0.00	180,000,000.00	0.00

# NOTE 154



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 154		HIGH COURT OF JUSTICE						
031805100100								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED		CURRENT YEAR		BUDGET
		ACTUAL 2023	BUDGET	BUDGET	FINAL BUDGET	ACTUAL	VERIANCE	PERFORMANCE IN
		N	N	N	N	N	#	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>156,000,000.00</b>	<b>962,000,000.00</b>	<b>0.00</b>	<b>882,000,000.00</b>	<b>457,754,451.91</b>	<b>424,245,548.09</b>	<b>51.90</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>41,000,000.00</b>	<b>512,000,000.00</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>300,000,000.00</b>	<b>162,000,000.00</b>	<b>64.94</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>	<b>41,000,000.00</b>	<b>512,000,000.00</b>	<b>0.00</b>	<b>462,000,000.00</b>	<b>300,000,000.00</b>	<b>162,000,000.00</b>	<b>64.94</b>
23010105	PURCHASE OF MOTOR VEHICLES (4 Hilux Vehicles for Chief Judge and 3 High Court Judges)	0.00	350,000,000.00	0.00	350,000,000.00	300,000,000.00	50,000,000.00	85.71
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (PURCHASE OF FURNITURES FOR 4 MAJOR MAGISTRATE COURTS, Birnin Kebbi, Zuru, Yauri and Kambe)	5,000,000.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (PURCHASE OF FURNITURES FOR CHIEF JUDGE HOUSE)	0.00	20,000,000.00	19,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
23010125	PURCHASE OF 4 HILUX VEHICLES FOR CHIEF JUDGE AND 3 HIGH COURT	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENTS (Office Equipments across the State)		52,000,000.00	0.00	0.00	0.00	0.00	0.00
23010125	PURCHASE OF OFFICE EQUIPMENTS ACROSS THE STATE	13,000,000.00	0.00	0.00	21,000,000.00	0.00	21,000,000.00	0.00
23010125	PURCHASE OF LAW BOOKS & EQUIPMENTS ( Law Books across the State)	10,000,000.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>155,754,451.91</b>	<b>94,245,548.09</b>	<b>62.30</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION / OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>155,754,451.91</b>	<b>94,245,548.09</b>	<b>62.30</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (CONSTRUCTION OF NEW MAGISTRATE Augie, Dakingari, Gulma and Maiyama)	0.00	100,000,000.00	0.00	100,000,000.00	69,638,414.99	30,361,585.01	69.64
23020101	CONSTRUCTION OF 6 NO. MAGISTRATE QUARTERS,	0.00	0.00	0.00	100,000,000.00	51,355,374.92	48,644,625.08	51.36
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS (Block wall fencing of High Court Jega)	0.00	50,000,000.00	0.00	50,000,000.00	34,760,662.00	15,239,338.00	69.52
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS ( 6 No. Magistrate Quarters 1 in maiyama, 2 in Jega, 1 in Augie, 1 in Bena and 1 in Ribah.)	0.00	100,000,000.00	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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>115,000,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>170,000,000.00</b>	<b>2,000,000.00</b>	<b>168,000,000.00</b>	<b>1.18</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>115,000,000.00</b>	<b>200,000,000.00</b>	<b>0.00</b>	<b>170,000,000.00</b>	<b>2,000,000.00</b>	<b>168,000,000.00</b>	<b>1.18</b>
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)	95,000,000.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (Rehabilitation of High Court Complex Birnin Kebbi)	0.00	100,000,000.00	30,000,000.00	70,000,000.00	2,000,000.00	58,000,000.00	2.86
23030121	REHABILITATION OF JUDGES QUARTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION OF HIGH COURT COMPLEX BIRNIN KEBBI	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 155



NOTE 155								
031805300100 SHARIA COURT OF APPEAL								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023 ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>43,000,000.00</b>	<b>1,171,475,506.40</b>	<b>0.00</b>	<b>1,171,475,506.40</b>	<b>133,000,000.00</b>	<b>1,038,475,506.40</b>	<b>11.35</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>23,000,000.00</b>	<b>391,250,000.00</b>	<b>0.00</b>	<b>391,250,000.00</b>	<b>133,000,000.00</b>	<b>258,250,000.00</b>	<b>33.99</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,000,000.00	391,250,000.00	0.00	391,250,000.00	133,000,000.00	258,250,000.00	33.99
23010105	PURCHASE OF MOTOR VEHICLES (2ND MOTOR VEHICLE FOR GRAND KHADI AND KHADISI)	8,000,000.00	341,250,000.00	0.00	341,250,000.00	133,000,000.00	208,250,000.00	38.57
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	15,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENTS		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION /PROVISION</b>	<b>20,000,000.00</b>	<b>680,225,506.40</b>	<b>0.00</b>	<b>680,225,506.40</b>	<b>0.00</b>	<b>680,225,506.40</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>680,225,506.40</b>	<b>0.00</b>	<b>680,225,506.40</b>	<b>0.00</b>	<b>680,225,506.40</b>	<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION & FURNISHING OF UPPER SHARIA COURT UPPER SHARIA COURT AT SHARIA COURT TUDUN WADA, SHARIA COURT BADARIYA, SHARIA COURT KOKO, SHARIA COURT GIRO, SHARIA COURT DUTSIN MARI & Co.	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020101	CONSTRUCTION AND FURNISHING OF UPPER SHARIA COURTS, UPPER SHARIA COURT II BIRNIN KEBBI, SHARIA COURT AUGIE, SHARIA COURT AT RIBAH & WARRAH	0.00	640,225,506.40		640,225,506.40	0.00	640,225,506.40	0.00
23020118	CONSTRUCTION OF SHARIA COURT OF APPEAL MAIN BUILDING & CONFERENCE HALL	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>0.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING (RENOVATION OF SHARIA COURT OF APPEAL)	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23030121	REHABILITATION OF EXISTING UPPER SHARIA COURTS (GWANDU, YAURI & BAGUDO)	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00

# NOTE 156



NOTE 156								
032600100100 MINISTRY OF JUSTICE								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023 ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>10,000,000.00</b>	<b>625,000,000.00</b>	<b>0.00</b>	<b>625,000,000.00</b>	<b>70,000,000.00</b>	<b>555,000,000.00</b>	<b>11.20</b>
<b>2301</b>	<b>FIXED ASSETYA PURCHASED</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>
23010105	PURCHASE OF MOTOR VEHICLES (PURCHASE OF 1 NO. VEHICLE FOR LAW REFORM COMMISSION)	0.00	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
23010125	PURCHASE OF CRANES VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>124,000,000.00</b>	<b>0.00</b>	<b>124,000,000.00</b>	<b>70,000,000.00</b>	<b>54,000,000.00</b>	<b>56.45</b>
<b>230201</b>	<b>CONSTRUTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>124,000,000.00</b>	<b>0.00</b>	<b>124,000,000.00</b>	<b>70,000,000.00</b>	<b>54,000,000.00</b>	<b>56.45</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (CONSTRUCTION OF NEW ATTONEY CHAMBER AT YAURI AND ARGUNGU)	0.00	124,000,000.00	0.00	124,000,000.00	70,000,000.00	54,000,000.00	56.45
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>10,000,000.00</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL</b>	<b>10,000,000.00</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>0.00</b>
23030128	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (REHABILITATION AND FURNISHING OF ATTONEY GENERAL CHAMBER)	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030121	RENOVATION OF LAW REFORM COMMISSION	0.00	90,000,000.00	0.00	90,000,000.00	0.00	90,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>410,000,000.00</b>	<b>0.00</b>	<b>410,000,000.00</b>	<b>0.00</b>	<b>410,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>410,000,000.00</b>	<b>0.00</b>	<b>410,000,000.00</b>	<b>0.00</b>	<b>410,000,000.00</b>	<b>0.00</b>
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
23050101	PROVISION OF LAW REVIEW & CODIFICATION	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050101	PROVISION FOR VOCATIONAL & PROFESSIONAL COURSES/LAW SCHOOL	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050103	PROVISION FOR JUSTICE SECTOR REFORM TEAM	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00

# NOTE 157



NOTE 157								
051300100100 MINISTRY OF YOUTH AND SPORTS								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>465,685,700.00</b>	<b>1,444,500,000.00</b>	<b>0.00</b>	<b>1,444,500,000.00</b>	<b>963,525,000.00</b>	<b>480,975,000.00</b>	<b>66.70</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>25,000,000.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,000,000.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00		0.00		0.00	0.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010126	PURCHASE OF SPORT FACILITIES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>79,500,000.00</b>	<b>0.00</b>	<b>79,500,000.00</b>	<b>0.00</b>	<b>79,500,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>79,500,000.00</b>	<b>0.00</b>	<b>79,500,000.00</b>	<b>0.00</b>	<b>79,500,000.00</b>	<b>0.00</b>
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>105,000,000.00</b>	<b>0.00</b>	<b>105,000,000.00</b>	<b>32,000,000.00</b>	<b>73,000,000.00</b>	<b>30.48</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL</b>	<b>0.00</b>	<b>105,000,000.00</b>	<b>0.00</b>	<b>105,000,000.00</b>	<b>32,000,000.00</b>	<b>73,000,000.00</b>	<b>30.48</b>
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	32,000,000.00	18,000,000.00	64.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>440,685,700.00</b>	<b>1,200,000,000.00</b>	<b>0.00</b>	<b>1,200,000,000.00</b>	<b>931,525,000.00</b>	<b>268,475,000.00</b>	<b>77.63</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>440,685,700.00</b>	<b>1,200,000,000.00</b>	<b>0.00</b>	<b>1,200,000,000.00</b>	<b>931,525,000.00</b>	<b>268,475,000.00</b>	<b>77.63</b>
23050104	ANNIVERSARIES / CELEBRATIONS	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	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	440,685,700.00	1,000,000,000.00	0.00	1,000,000,000.00	931,525,000.00	68,475,000.00	93.15
23050108	SPECIAL GRANTS AND INTERVENTION	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00

# NOTE 158



NOTE 158								
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,070,601,120.50</b>	<b>3,998,000,000.00</b>	<b>0.00</b>	<b>3,998,000,000.00</b>	<b>1,813,000,000.00</b>	<b>2,185,000,000.00</b>	<b>45.35</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS-GENERAL</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
23010108	PURCHASE OF BUSES (Purchase of 18 Seater Bus Toyota Hilux)		30,000,000.00		30,000,000.00	30,000,000.00	0.00	0.01
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>111,511,000.00</b>	<b>280,000,000.00</b>	<b>0.00</b>	<b>280,000,000.00</b>	<b>280,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>111,511,000.00</b>	<b>280,000,000.00</b>	<b>0.00</b>	<b>280,000,000.00</b>	<b>280,000,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>23030103</b>	<b>REHABILITATION / REPAIRS HOUSING</b>	<b>0.00</b>		<b>0.00</b>			<b>0.00</b>	<b>0.00</b>
23030128	REHABILITATION / REPAIRS OF OFFICE EQUIPMENT - Rehabilitation and Equipping of Multi-Purpose Centre at Birnin Kebbi)	0.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
23030128	REHABILITATION / REPAIRS OFFICE EQUIPMENT (Rehabilitation of Equipment of Sexual Assault Response Center at Kalgol Medical Centre	28,700,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES			0.00			0.00	MU/0%
23030121	REHABILITATION / REPAIRS OF ORPHANS AND VULNERABLE CHILDREN (OVC)	20,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	0.00	100.00
23030121	REHABILITATION / REPAIRS OF COMMUNITY CENTRE AT ZURU LGA	17,933,500.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00	0.00	100.00
23030121	REHABILITATION / REPAIRS OF CENTER FOR THE MENTALLY DISABILITY PERSON AT JEGA		30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
23030121	REHABILITATION / REPAIRS OF CHILDREN'S HOME AND ORPHANAGE	14,877,500.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	0.00	100.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS- Old BLIND HOME BIRNIN KEBBI	30,000,000.00	45,000,000.00	0.00	45,000,000.00	45,000,000.00	0.00	100.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS (Renovation of 5 No. Zonal Offices at Jega, Bunza,Zuru, Yauri and Argungu		20,000,000.00	0.00	20,000,000.00	20,000,000.00	0.00	100.00
<b>2305</b>	<b>OTHER CAPITAL PROJECT</b>	<b>959,090,120.50</b>	<b>3,688,000,000.00</b>	<b>0.00</b>	<b>3,688,000,000.00</b>	<b>1,503,000,000.00</b>	<b>2,185,000,000.00</b>	<b>40.75</b>

## NOTE 158 contd.



### KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>959,090,120.50</b>	<b>3,688,000,000.00</b>	<b>0.00</b>	<b>3,688,000,000.00</b>	<b>1,503,000,000.00</b>	<b>2,185,000,000.00</b>	<b>40.75</b>
	RECHERACH AND DEVELOPMENT (Capacity Building Training and Supporting Women Economic Empowerment Programme 2 Phase Bi annually)	270,000,000.00	1,500,000,000.00	0.00	1,500,000,000.00	500,000,000.00	1,000,000,000.00	33.33
23050101	RECHERACH AND DEVELOPMENT FOR SUPPORT OF VVF PATIENT AT BIRNIN KEBBI	2,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	0.00	100.00
	RECHERACH AND DEVELOPMENT (Capacity Building Training for Social Support Programme (Women Group Cooperatives))	524,090,120.50	1,600,000,000.00	0.00	1,600,000,000.00	600,000,000.00	1,000,000,000.00	37.50
23050101	RESEARCH AND DEVELOPMENT (Training and Awareness Creation of Nutritional Food Activities Targetting Women and Children)	0.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	0.00	100.00
23050101	RECHERACH AND DEVELOPMENT	0.00		0.00			0.00	#DIV/0!
23050104	ANNIVERSARIES / CELEBRATIONS (Annual Celebration of International and National Observance Days)	13,000,000.00	100,000,000.00	0.00	100,000,000.00	15,000,000.00	85,000,000.00	15.00
23050108	SPECIAL GRANT & INTERVENION (Implementation of Nigeria for Women Project (NWP) Special Intervention/Economic Empowerment Project)	150,000,000.00	200,000,000.00	0.00	200,000,000.00	150,000,000.00	50,000,000.00	75.00
23050108	SPECIAL GRANTS AND INTERVENTION (IMPLEMENTATION OF Child Protection Policy)	0.00	63,000,000.00	0.00	63,000,000.00	33,000,000.00	30,000,000.00	52.38
23050108	SPECIAL GRANTS AND INTERVENTION (Provision for Seed capital to Women Groups across Development Centres in 21 LGAs)	0.00	65,000,000.00	0.00	65,000,000.00	45,000,000.00	20,000,000.00	69.23

# NOTE 159



NOTE 159									
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	
		N	N	N	N	N	N	%	
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>521,536,495.32</b>	<b>8,166,479,308.07</b>	<b>0.00</b>	<b>7,757,253,154.47</b>	<b>2,620,678,494.68</b>	<b>5,136,574,659.79</b>	<b>33.78</b>	
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>340,500,000.00</b>	<b>917,500,000.00</b>	<b>0.00</b>	<b>917,500,000.00</b>	<b>165,609,219.95</b>	<b>751,890,780.05</b>	<b>18.05</b>	
230101	PURCHASE OF FIXED ASSETS - GENERAL	340,500,000.00	917,500,000.00	0.00	917,500,000.00	165,609,219.95	751,890,780.05	18.05	
23010102	PURCHASE OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23010105	PURCHASE OF MOTOR VEHICLES (Inspection Vehicle for the Ministry and Zonal Offices)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS FOR SCIENCE AND TECHNICAL COLLEGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23010114	PURCHASE OF COMPUTERS AND PRINTERS (100 No. of Computers for Education Resource Centre (ERC))	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00	
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION (Intro-tech Equipment)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	0.00	0.00	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR SECONDARY SCHOOLS (Books & other learning material for Basic Education)	30,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION (150 Beddings and 150 Classrooms Desk & Chairs for 13 Schools across the State)	160,500,000.00	200,000,000.00	0.00	200,000,000.00	125,609,219.95	74,390,780.05	62.80	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION (300 Classrooms, Desk & Chairs for 6 No. Science & Technical Colleges)	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION (Books & other learning Resources for Secondary Schools)	0.00	100,000,000.00	0.00	100,000,000.00	40,000,000.00	60,000,000.00	40.00	
23010124	PURCHASE OF LABORATORY EQUIPMENTS IN 16 NEW SECONDARY SCHOOLS	150,000,000.00	187,500,000.00	0.00	187,500,000.00	0.00	187,500,000.00	0.00	
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>1,145,786,729.20</b>	<b>0.00</b>	<b>645,786,729.20</b>	<b>0.00</b>	<b>645,786,729.20</b>	<b>0.00</b>	
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>1,145,786,729.20</b>	<b>0.00</b>	<b>645,786,729.20</b>	<b>0.00</b>	<b>645,786,729.20</b>	<b>0.00</b>	
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	690,000,000.00	0.00	390,000,000.00	0.00	390,000,000.00	0.00	

# NOTE 159 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS (Construction of 6 No. Zonal Education Offices)	0.00	175,786,779.20	0.00	175,786,779.20	0.00	175,786,779.20	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS (Establishment of New Schools for Physically Challenge in Zuru/Yauri)	0.00	280,000,000.00	0.00	80,000,000.00	0.00	80,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>174,016,656.57</b>	<b>5,833,192,578.87</b>	<b>0.00</b>	<b>5,733,966,425.27</b>	<b>2,252,069,274.73</b>	<b>3,481,897,150.54</b>	<b>39.28</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>174,016,656.57</b>	<b>5,833,192,578.87</b>	<b>0.00</b>	<b>5,733,966,425.27</b>	<b>2,252,069,274.73</b>	<b>3,481,897,150.54</b>	<b>39.28</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (Renovation of Secondary Schools across the State AGILE Special Intervention Grants)	0.00	2,700,000,000.00	0.00	300,773,846.40	0.00	300,773,846.40	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (REHABILITATION AND COMPLETION OF PUBLIC INSTITUTIONS IN BIRNIN KEBBI)	174,016,656.57	1,000,000,000.00	0.00	4,500,000,000.00	2,225,145,691.23	2,274,854,308.77	49.45
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (Rehabilitation and Extension of 6 No. Quranic Primary Schools across the State)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030106	REHABILITATION/REPAIRS- OF PUBLIC SCHOOLS (Rehabilitation of Educational Resources Centre Division of Extension and Support Services (DESS))	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030106	REHABILITATION/REPAIRS- OF PUBLIC SCHOOLS (Rehabilitation/Extension of 15 No. existing Secondary Schools across the State)	0.00	1,500,000,000.00	0.00	500,000,000.00	26,923,583.50	473,076,416.50	5.38
23030106	REHABILITATION/REPAIRS OF PUBLIC SCHOOLS (Renovation of Abdulahi Fodio Islamic Centre)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23030106	REHABILITATION/REPAIRS OF PUBLIC SCHOOLS (Upgrading of JSS to SSS)	0.00	283,192,578.87	0.00	83,192,578.87	0.00	83,192,578.87	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES (Renovation of State Library Complex and Branches)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>7,019,838.75</b>	<b>270,000,000.00</b>	<b>0.00</b>	<b>460,000,000.00</b>	<b>203,000,000.00</b>	<b>257,000,000.00</b>	<b>44.13</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>7,019,838.75</b>	<b>270,000,000.00</b>	<b>0.00</b>	<b>460,000,000.00</b>	<b>203,000,000.00</b>	<b>257,000,000.00</b>	<b>44.13</b>
23050101	RESERCH AND DEVELOPMENT (Capacity Building Training of 125 Teachers in 2 batches for Adult & Non Formal Education)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESERCH AND DEVELOPMENT (Capacity Building Training on Management Information System/Strategic Planning for Principal Officers in the Ministry & Zonal Offices)	0.00	30,000,000.00	0.00	180,000,000.00	158,000,000.00	22,000,000.00	87.78

## NOTE 159 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23050101	RESEARCH AND DEVELOPMENT (Capacity Building for Junior Engineers Technicians & Scientist in the State)	0.00	30,000,000.00	0.00	70,000,000.00	45,000,000.00	25,000,000.00	64.29
23050101	RESEARCH AND DEVELOPMENT (Capacity Building Training of 600 Secondary Schools Teachers (4 batches))	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT (Retraining Programme Teacher in Service across the State)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050101	CAPACITY BUILDING TRAINING FOR COMPUTER EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RETRAINING PROGRAMME TEACHER IN SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	CAPACITY BUILDING ON J.E.T.S	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	CAPACITY BUILDING ON MANAGEMENT INFORMATION SYSTEM/STRATEGIC PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT (Capacity Building Training for out of school Children and Women in the State)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050104	ANNIVERSARIES / CELEBRATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION ON (NOMADIC EDUCATION)	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION ON (ISLAMIC EDUCATION)	7,019,838.75	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00

# NOTE 160



NOTE 160								
051700300100 UNIVERSAL BASIC EDUCATION (UBE)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>4,334,369,017.00</b>	<b>6,300,000,000.00</b>	<b>0.00</b>	<b>6,300,000,000.00</b>	<b>4,994,872,346.76</b>	<b>1,305,127,653.24</b>	<b>79.28</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>4,334,369,017.00</b>	<b>1,655,290,000.00</b>	<b>0.00</b>	<b>1,655,290,000.00</b>	<b>1,445,290,000.00</b>	<b>210,000,000.00</b>	<b>87.31</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>4,334,369,017.00</b>	<b>1,655,290,000.00</b>	<b>0.00</b>	<b>1,655,290,000.00</b>	<b>1,445,290,000.00</b>	<b>210,000,000.00</b>	<b>87.31</b>
23010102	PURCHASE OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES (Inspection Vehicle for the Ministry and Zonal Offices)	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	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTERS AND PRINTERS (100 No. of Computers for Education Resource Centre (ERC))	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION ( Purchase of Books and instructional materials for primary schools across the State)	0.00	789,490,000.00	0.00	789,490,000.00	689,490,000.00	100,000,000.00	87.33
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT FOR BASIC EDUCATION ( Provision of Furniture for JSS School across the State)	0.00	273,600,000.00	0.00	273,600,000.00	273,600,000.00	0.00	100.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (Provision of Furniture for Primary Schools and ECCD across the State)	4,334,369,017.00	547,200,000.00	0.00	547,200,000.00	447,200,000.00	100,000,000.00	81.73
23010126	PURCHASE OF SPORTING /GAME EQUIPMENTS (Sporting equipments for Primary Schools across the State)	0.00	45,000,000.00	0.00	45,000,000.00	35,000,000.00	10,000,000.00	77.78
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>2,066,950,000.00</b>	<b>0.00</b>	<b>2,066,950,000.00</b>	<b>1,722,062,331.14</b>	<b>344,887,668.86</b>	<b>83.31</b>



## NOTE 160 contd.

### KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>2,066,950,000.00</b>	<b>0.00</b>	<b>2,066,950,000.00</b>	<b>1,722,062,331.14</b>	<b>344,887,668.86</b>	<b>83.31</b>
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	0.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION/PROVISION OF WATER FACILITIES (Provision of Water at Primary Schools across the State)	0.00	135,000,000.00	0.00	135,000,000.00	135,000,000.00	0.00	100.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS (Primary Schools ECCDE and IQS Center across the State)	0.00	1,287,966,667.00	0.00	1,287,966,667.00	1,000,000,453.00	287,966,214.00	77.64
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS (Construction of JSS Schools across the State)	0.00	613,983,333.00	0.00	613,983,333.00	587,061,878.14	56,921,454.86	91.16
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>1,864,615,000.00</b>	<b>0.00</b>	<b>1,864,615,000.00</b>	<b>1,264,375,015.62</b>	<b>600,239,984.38</b>	<b>67.81</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>1,864,615,000.00</b>	<b>0.00</b>	<b>1,864,615,000.00</b>	<b>1,264,375,015.62</b>	<b>600,239,984.38</b>	<b>67.81</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (Renovation of Primary Schools across the State)	0.00	991,500,000.00	0.00	991,500,000.00	728,989,029.64	262,510,970.36	73.52
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (Renovation of JSS Schools across the State)	0.00	495,750,000.00	0.00	495,750,000.00	268,020,985.98	227,729,014.02	54.06
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS (Rehabilitation and Extension of 6 No. Quranic Primary Schools across the State)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030106	REHABILITATION/REPAIRS- OF PUBLIC SCHOOLS (Grant for the Renovation of BESIDA IQS Centres)	0.00	287,365,000.00	0.00	287,365,000.00	187,365,000.00	100,000,000.00	65.70
23040101	TREE PLANTING (Provision of gardens across the Primary Schools in the State)	0.00	90,000,000.00	0.00	90,000,000.00	80,000,000.00	10,000,000.00	88.89
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>713,145,000.00</b>	<b>0.00</b>	<b>713,145,000.00</b>	<b>563,145,000.00</b>	<b>150,000,000.00</b>	<b>78.97</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>713,145,000.00</b>	<b>0.00</b>	<b>713,145,000.00</b>	<b>563,145,000.00</b>	<b>150,000,000.00</b>	<b>78.97</b>
23050101	RESEARCH AND DEVELOPMENT (Training of Primary 1 and 2 Teachers on Rana Methodology)	0.00	497,889,000.00	0.00	497,889,000.00	397,889,000.00	100,000,000.00	79.92
23050101	RESEARCH AND DEVELOPMENT (Capacity Building Training on Management Information System/Strategic Planning for Principal Officers in the Ministry & Zonal Offices)	0.00	0.00	0.00	0.00	0.00	-	0.00
23050103	MONITORING AND EVALUATION (Monitoring of facilities in centres)	0.00	35,256,000.00	0.00	35,256,000.00	35,256,000.00	-	100.00
23050103	MONITORING AND EVALUATION (Monitoring of Project Execution across the State)	0.00	90,000,000.00	0.00	90,000,000.00	60,000,000.00	30,000,000.00	66.67
23050103	MONITORING AND EVALUATION (Monitoring and quality assurance of Schools activities across the State)	0.00	90,000,000.00	0.00	90,000,000.00	70,000,000.00	20,000,000.00	77.78

# NOTE 161



NOTE 161								
056300100100 MINISTRY FOR HIGHER EDUCATION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,360,942,240.00</b>	<b>3,915,289,562.00</b>	<b>0.00</b>	<b>3,915,289,562.00</b>	<b>-</b>	<b>3,915,289,562.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>820,000,000.00</b>	<b>0.00</b>	<b>820,000,000.00</b>	<b>0.00</b>	<b>820,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>820,000,000.00</b>	<b>0.00</b>	<b>820,000,000.00</b>	<b>0.00</b>	<b>820,000,000.00</b>	<b>0.00</b>
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 Official Vehicles 3 per college, College of Nursing Sciences, College of Health Science and Technology and College of Basic and Advance Studies.)	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	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 Machinerries for Resource Accreditation Oply Dakingari)	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (Furnishing of School of Arts and Social Science COE Argungu)	0.00	20,000,000.00	0.00	20,000,000.00			
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT (Supply of Science /Laboratory Equipments Chemistry, Physics and Biology in College of Health Technology Jega, College of Nursing Sciences Birnin Kebbi and COBAS Yauri)	0.00	200,000,000.00	0.00	200,000,000.00			
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT (PROVISION OF LABS TO STATE OWNED TERTIARY INSTITUTIONS (MHEI))	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>230,000,000.00</b>	<b>0.00</b>	<b>230,000,000.00</b>	<b>0.00</b>	<b>230,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>230,000,000.00</b>	<b>0.00</b>	<b>230,000,000.00</b>	<b>0.00</b>	<b>230,000,000.00</b>	<b>0.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	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	0.00	0.00	0.00	0.00	-	#DIV/0!

# NOTE 161 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS (Construction of Arts and Social Science College of Education Argungu)		80,000,000.00		80,000,000.00			
23020111	CONSTRUCTION / PROVISION OF LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE (Provision of Infrastructure Facilities to Tertiary Institutions to meet Accreditation Standard)		150,000,000.00		150,000,000.00			
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>27,832,500.00</b>	<b>565,289,562.00</b>	<b>0.00</b>	<b>565,289,562.00</b>	<b>-</b>	<b>565,289,562.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>27,832,500.00</b>	<b>565,289,562.00</b>	<b>0.00</b>	<b>565,289,562.00</b>	<b>-</b>	<b>565,289,562.00</b>	<b>0.00</b>
23030106	RE-HABILITATION / REPAIRS - PUBLIC SCHOOLS (Renovation and Expansion of Physics and Chemistry Laboratory at College of Nursing, Science Birnin Kebbi)	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030106	RE-HABILITATION/REPAIRS - PUBLIC SCHOOLS (Renovation of ICT Complex and Information Demonstration Room at College of Health Science & Technology Jega)	0.00	150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23030106	RE-HABILITATION / REPAIRS OF PUBLIC SCHOOLS (Renovation of College of Nursing)	27,832,500.00	20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
23030106	RE-HABILITATION / REPAIRS OF PUBLIC SCHOOLS (Upgrading of School of Nursing & Midwifery Birnin Kebbi.)	0.00	20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
23030106	RE-HABILITATION / REPAIRS OF PUBLIC SCHOOLS (Upgrading of Laboratory Facilities at College of Preliminary Studies, Yelwa- Yauri)	0.00	200,000,000.00	0.00	200,000,000.00			
23030106	RE-HABILITATION / REPAIRS OF PUBLIC SCHOOLS (Construction and completion of some structures at Adamu Augie College of Education)	0.00	125,289,562.00	0.00	125,289,562.00			
23030121	RE-HABILITATION / REPAIRS OF OFFICE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>1,333,109,740.00</b>	<b>2,300,000,000.00</b>	<b>0.00</b>	<b>2,300,000,000.00</b>	<b>-</b>	<b>2,300,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>1,333,109,740.00</b>	<b>2,300,000,000.00</b>	<b>0.00</b>	<b>2,300,000,000.00</b>	<b>-</b>	<b>2,300,000,000.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION ( KUSTIA TEACHING HOSPITAL BIRNIN KEBBI SPECIAL TAKEOFF GRANT)	47,871,000.00	300,000,000.00	0.00	300,000,000.00		300,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION( Provision for the payment of Scholarship Fees to Kebbi State Indegens Nationwide)	895,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00		1,000,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION( Provision for the payment of International Scholarship Fees to Kebbi State Indegens studying in abroad.)		1,000,000,000.00		1,000,000,000.00			
23050108	ACCREDITATION OF STATE OWNED TERTIARY INSTITUTIONS	119,946,240.00	0.00	0.00	0.00		-	#DIV/0!
23050108	INTERNATIONAL SCHOLARSHIP FEES	270,292,500.00	0.00	0.00	0.00			#DIV/0!

# NOTE 162



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 162		STATE POLYTECHNIC, DAKIN GARI						
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>1,026,780,086.00</b>	<b>0.00</b>	<b>926,780,086.00</b>	<b>0.00</b>	<b>926,780,086.00</b>	<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>9,280,086.00</b>	<b>0.00</b>	<b>9,280,086.00</b>	<b>0.00</b>	<b>9,280,086.00</b>	<b>0.00</b>
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
<b>2302</b>	<b>CONSTRUCTION OF PROVISION</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>0.00</b>
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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>207,500,000.00</b>	<b>0.00</b>	<b>107,500,000.00</b>	<b>0.00</b>	<b>107,500,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>207,500,000.00</b>	<b>0.00</b>	<b>107,500,000.00</b>	<b>0.00</b>	<b>107,500,000.00</b>	<b>0.00</b>
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
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>0.00</b>
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 163



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 163								
056302100100 STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY ALIERO								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>494,999,489.25</b>	<b>0.00</b>	<b>340,660,762.45</b>	<b>0.00</b>	<b>340,660,762.45</b>	<b>0.00</b>
<b>2302</b>	<b>CONSTRUCTION OF PROVISION</b>	<b>0.00</b>	<b>494,999,489.25</b>	<b>0.00</b>	<b>340,660,762.45</b>	<b>0.00</b>	<b>340,660,762.45</b>	<b>0.00</b>
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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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 164



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 164								
052100100100								
MINISTRY OF HEALTH								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>163,518,672.13</b>	<b>3,419,800,000.00</b>	<b>0.00</b>	<b>3,419,800,000.00</b>	<b>832,016,453.51</b>	<b>2,587,783,546.49</b>	<b>24.33</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>39,597,000.00</b>	<b>790,000,000.00</b>	<b>0.00</b>	<b>790,000,000.00</b>	<b>288,620,520.68</b>	<b>501,379,479.32</b>	<b>36.53</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	39,597,000.00	790,000,000.00	0.00	790,000,000.00	288,620,520.68	501,379,479.32	36.53
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	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT TO KEBBI MEDICAL CENTRE KALGO	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23010122	PURCHASE/SUPPLY/REPLACEMENT OF HOSPITAL EQUIPMENTS ACROSS THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	191,714,520.68	8,285,479.32	95.86
23010122	PURCHASE OF FREE MATERNAL AND CHILD HEALTH CARE PROGRAMME FOR SECONDARY HEALTH FACILITY	14,500,000.00	120,000,000.00	0.00	120,000,000.00		120,000,000.00	0.00
23010122	FURNISHING OF ISOLATION CENTRE/MOLECULAR LAB/IDH HOSPITALS	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00		100.00
23010122	PURCHASE OF HEALTH MEDICAL EQUIPMENT EPIDEMIC CONTROL KITS	25,097,000.00	30,000,000.00	0.00	30,000,000.00	20,000,000.00	10,000,000.00	66.67
23010122	PROVISION OF 5ND. SET OF DENTAL EQUIPMENT FOR TULSI GHANRAI FOUNDATION (TOF)	0.00	60,000,000.00		60,000,000.00		60,000,000.00	0.00
23010122	PROCUREMENT AND INSTALLATION OF X RAY MACHINES TO 29 GENERAL HOSPITALS	0.00	40,000,000.00		40,000,000.00	10,000,000.00	30,000,000.00	25.00
23010122	PURCHASE OF EQUIPMENT & CONSUMABLES TO SIR YAHAYA MEMORIAL HOSPITAL, BIRNIN KEBBI	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010122	PURCHASE OF EQUIPMENT FOR CONTROL OF LEPROSY AND TUBERCULOSIS AT SIR YAHAYA MEMORIAL HOSPITAL BIRNIN KEBBI	0.00	20,000,000.00	0.00	20,000,000.00	16,506,000.00	3,094,000.00	84.53
23010122	PURCHASE OF HIV/AIDS TESTING KITS 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
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>215,000,000.00</b>	<b>0.00</b>	<b>215,000,000.00</b>	<b>0.00</b>	<b>215,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>215,000,000.00</b>	<b>0.00</b>	<b>215,000,000.00</b>	<b>0.00</b>	<b>215,000,000.00</b>	<b>0.00</b>
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	0.00	0.00	0.00	0.00	-	#DIV/0!
23020106	CONSTRUCTION/PROVISION OF HOSPITALS/HEALTH CENTERS	0.00		0.00		0.00	-	#DIV/0!
23020106	CONSTRUCTION OF 2 ZONAL WAREHOUSE YAURI AND ZURU	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23020106	CONSTRUCTION/COMPLETION OF KEBBI MEDICAL KALGO	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23020106	CONSTRUCTION OF IDH HOSPITAL (AMANAWA)	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23020106	EXPANSION OF MEDICAL STORE BIRNIN KEBBI	0.00	175,000,000.00	0.00	175,000,000.00	0.00	175,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>69,470,422.13</b>	<b>1,660,000,000.00</b>	<b>0.00</b>	<b>1,660,000,000.00</b>	<b>443,395,932.83</b>	<b>1,216,604,067.17</b>	<b>26.71</b>



# NOTE 164 contd.

## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	69,470,422.13	1,660,000,000.00	0.00	1,660,000,000.00	443,395,932.83	1,216,604,067.17	26.71
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES (REHABILITATION OF DATA CAPTURING TOOLS HEALTH MGT INFORMATION SYSTEM)	0.00	100,000,000.00	0.00	100,000,000.00	90,000,000.00	10,000,000.00	90.00
23030105	REHABILITATION OF STATE MEDICAL STORE BIRNIN KEBBI	0.00		0.00		0.00	-	#DIV/0!
23030105	REHABILITATION OF 290GENERAL HOSPITAL STRUCTURE ACROSS THE STATE	69,470,422.13	1,560,000,000.00	0.00	1,560,000,000.00	353,395,932.83	1,206,604,067.17	22.65
23030105	REHABILITATION OF HEALTH INFRASTRUCTURE ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>54,451,250.00</b>	<b>754,800,000.00</b>	<b>0.00</b>	<b>754,800,000.00</b>	<b>100,000,000.00</b>	<b>654,800,000.00</b>	<b>13.25</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>54,451,250.00</b>	<b>754,800,000.00</b>	<b>0.00</b>	<b>754,800,000.00</b>	<b>100,000,000.00</b>	<b>654,800,000.00</b>	<b>13.25</b>
23050101	PROVISION FOR RESEARCH AND DEVELOPMENT OF HEALTH RELATED ISSUES	0.00	4,800,000.00	0.00	4,800,000.00	0.00	4,800,000.00	0.00
23050101	TRAINING OF HEALTH PERSONNEL ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	-	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
23050105	PURCHASE OF 2 NO. VEHICLES FOR LOGISTICS MANAGEMENT COORDINATING UNIT	0.00	50,000,000.00		50,000,000.00			
23050108	SPECIAL GRANTS AND INTERVENTION (MALARIA CONTROL PROGRAMME COUNTERPART FUND DISTRIBUTION)	0.00		0.00		0.00	-	#DIV/0!
23050108	PROVISION OF DRUGS REVOLVING FUND PROGRAMME	0.00	500,000,000.00		500,000,000.00			
23050108	SUPPORT LOGISTICS MANAGEMENT COORDINATING UNIT	3,000,000.00	0.00	0.00	0.00		-	#DIV/0!
23050108	PROVISION FOR THE CONTROL OF NEGLECTED TROPICAL DISEASES PROGRAMME	0.00	50,000,000.00		50,000,000.00			
23050108	DRUG REVOLVING FUND PROGRAMME	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23050108	INTERVENTION FOR HEALTH FINANCING ACROSS THE STATE	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23050108	PROVISION FOR THE IMPLEMENTATION OF CANCER PROGRAMME/NON COMMUNICABLE DISEASES	51,451,250.00	100,000,000.00	0.00	100,000,000.00	50,000,000.00	50,000,000.00	50.00
23050108	PROVISION FOR NUTRITION INTERVENTION PROGRAMME/HEALTH PROMOTION AND SOCIAL DETERMINANTS OF HEALTH	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23050108	PARTNERSHIP PROGRAMME FOR HEALTH IN THE STATE	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!
23050108	PUBLIC HEALTH EMERGENCIES:-PREPAREDNESS AND RESPONSE INTERVENTIONS	0.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00		100.00
23050108	INTEGRATED HEALTH PROGRAMME (IHP)	0.00	0.00	0.00	0.00	0.00	-	#DIV/0!

# NOTE 165



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 165								
052100300100 PRIMARY HEALTH CARE DEVELOPMENT AGENCY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023 ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>875,027,613.28</b>	<b>2,903,085,012.00</b>	<b>0.00</b>	<b>2,903,085,012.00</b>	<b>917,681,533.30</b>	<b>1,985,403,478.70</b>	<b>31.61</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>20,085,000.00</b>	<b>1,414,939,102.00</b>	<b>0.00</b>	<b>1,414,939,102.00</b>	<b>164,814,493.06</b>	<b>1,250,124,608.94</b>	<b>11.65</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>20,085,000.00</b>	<b>1,414,939,102.00</b>	<b>0.00</b>	<b>1,414,939,102.00</b>	<b>164,814,493.06</b>	<b>1,250,124,608.94</b>	<b>11.65</b>
23010105	PURCHASE OF MOTOR VEHICLES - 5 NO. OPERATIONAL VEHICLES	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 EQUIPMENTS	0.00	436,231,602.00		436,231,602.00	164,814,493.06	271,417,108.94	37.78
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT- PROVISION OF HEALTH ITEMS FOR SUPPLEMENTARY IMMUNIZATION ACTIVITIES	0.00	278,032,500.00	0.00	278,032,500.00	0.00	278,032,500.00	0.00
23010122	PURCHASE OF MEDICAL EQUIPMENTS - FAMILY PLANNING (CHILD SOACING)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT- PRE MATERNAL AND CHILD HEALTH CARE (IMOP)	20,085,000.00	350,675,000.00	0.00	350,675,000.00	0.00	350,675,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>164,814,493.06</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>164,814,493.06</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	164,814,493.06	400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>83,685,455.00</b>	<b>0.00</b>	<b>83,685,455.00</b>	<b>0.00</b>	<b>83,685,455.00</b>	<b>0.00</b>
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
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>690,128,120.22</b>	<b>1,004,460,455.00</b>	<b>0.00</b>	<b>1,004,460,455.00</b>	<b>752,867,040.24</b>	<b>251,593,414.76</b>	<b>74.95</b>
<b>23050101</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>690,128,120.22</b>	<b>1,004,460,455.00</b>	<b>0.00</b>	<b>1,004,460,455.00</b>	<b>752,867,040.24</b>	<b>251,593,414.76</b>	<b>74.95</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23050101		0.00	0.00	0.00	0.00	0.00	0.00	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	MONITORING AND EVALUATION	0.00		0.00		0.00	0.00	0.00
23050108	HEALTH CARE UNDER ONE ROOF	0.00	800,000,000.00	0.00	800,000,000.00	752,867,040.24	0.00	0.00
23050108	SPECIAL GRANTS AND INTRVENTION- PROVISION OF WORLD HEALTH SYSTEM	690,128,120.22	13,000,000.00	0.00	13,000,000.00	0.00	13,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTRVENTION- PROVISION OF EU SIGN COUNTER PART FUNDING	0.00	108,000,000.00	0.00	108,000,000.00	0.00	108,000,000.00	0.00

# NOTE 166



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 166								
052110800100 KEBBI STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY (KECHEMA)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>427,316,041.00</b>	<b>856,550,878.75</b>	<b>0.00</b>	<b>856,550,878.75</b>	<b>580,908,910.00</b>	<b>275,641,968.75</b>	<b>67.82</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>826,550,878.75</b>	<b>0.00</b>	<b>826,550,878.75</b>	<b>580,908,910.00</b>	<b>245,641,968.75</b>	<b>70.28</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>826,550,878.75</b>	<b>0.00</b>	<b>826,550,878.75</b>	<b>580,908,910.00</b>	<b>245,641,968.75</b>	<b>70.28</b>
23010105	PURCHASE OF MOTOR VEHICLES (3 NO. TOYOTA HI-LUX)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS (MATERIALS TO PHC FACILITIES)	0.00	145,310,175.75	0.00	145,310,175.75	0.00	145,310,175.75	0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS (PROVISION OF DRUGS AND MEDICAL CONSUMABLES TO ALL FACILITIES ACROSS THE STATE - BHOPE FG GRANT FOR ENROLMENT SERVICES)	0.00	581,240,703.00	0.00	581,240,703.00	580,908,910.00	331,793.00	99.94
<b>2303</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
23030121	RE/ ABILITATION OF 5 NO. ZONAL OFFICES ( ARGUNGU, B/KEBBI, JEGA, VAURI AND ZURU)	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>427,316,041.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>23050101</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>427,316,041.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT: 25% OF BASIC HEALTH CARE PROVISION FUNDS (PROVISION OF HEALTH EQUIPMENT/MATERIALS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	BHOPE FG GRANT FOR ENROLMENT	427,316,041.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 167



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 167								
053500100100 MINISTRY OF ENVIRONMENT								
CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET
		ACTUAL 2023	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>230,000,000.00</b>	<b>4,786,000,000.00</b>	<b>0.00</b>	<b>4,786,000,000.00</b>	<b>2,253,000,000.00</b>	<b>2,533,000,000.00</b>	<b>47.07</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>15,000,000.00</b>	<b>370,000,000.00</b>	<b>0.00</b>	<b>370,000,000.00</b>	<b>66,000,000.00</b>	<b>0.00</b>	<b>17.84</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>15,000,000.00</b>	<b>370,000,000.00</b>	<b>0.00</b>	<b>370,000,000.00</b>	<b>66,000,000.00</b>	<b>284,000,000.00</b>	<b>17.84</b>
23010101	PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010102	PROCUREMENT OF ENVIRONMENTAL PROTECTION EQUIPMENTS(KESEPA)	0.00	0.00	0.00	0.00	0.00	0.00	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
23010127	PURCHASE OF EQUIPMENTS FOR SANITATION CONTROL MEASURES	0.00	700,000,000.00	0.00	700,000,000.00	66,000,000.00	134,000,000.00	33.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (DRAINAGE MANGEMENT EQUIPMENTS)	5,000,000.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (FILTER BUNCHERS, HARVESTERS AND FORWARDERS)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23010129	PROVISION OF SHELTERBELTS AND ALLIED PLANTING CROSS THE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT (ENVIRONMENTAL PROTECTION EQUIPMENT)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT FOR ROADSIDE, AMENITY & LANDSCAPING AT BIRNIN KEBBI	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23010129	PURCHASE OF MINING EQUIPMENTS (120 MACHINES)	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>132,000,000.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>480,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>132,000,000.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>240,000,000.00</b>	<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (GEOLOGY LABORATORY AND LAPIDARY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00		0.00		0.00	0.00	0.00
23020106	CONSTRUCTION OF SOLID MINERALS DEVELOPMENT & PROCESSING CENTRES IN THE STATE	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION OF DUMP SITE AND WASTE MANAGEMENT SYSTEMS ACROSS THE STATE	52,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00

# NOTE 167 contd.



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

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
23020118	CONSTRUCTION /PROVISION OF INFRASTRUCTURE (DUMP SITE AND WASTE)	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	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	0.00	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
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>37,000,000.00</b>	<b>76,000,000.00</b>	<b>0.00</b>	<b>76,000,000.00</b>	<b>62,000,000.00</b>	<b>14,000,000.00</b>	<b>81.58</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>37,000,000.00</b>	<b>76,000,000.00</b>	<b>0.00</b>	<b>76,000,000.00</b>	<b>62,000,000.00</b>	<b>14,000,000.00</b>	<b>81.58</b>
23030119	REHABILITATION/REPAIRS -AIR NAVIGATIONAL EQUIPMENTS	13,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23030124	REHABILITATION / REPAIRS OF MARKET /PARKS	24,000,000.00	76,000,000.00	0.00	76,000,000.00	62,000,000.00	14,000,000.00	81.58
<b>2304</b>	<b>PRESERVATION OF ENVIRONMENT</b>	<b>0.00</b>	<b>795,000,000.00</b>	<b>0.00</b>	<b>795,000,000.00</b>	<b>74,000,000.00</b>	<b>71,000,000.00</b>	<b>9.31</b>
<b>230401</b>	<b>PRESERVATION OF ENVIRONMENT - GENERAL</b>	<b>0.00</b>	<b>795,000,000.00</b>	<b>0.00</b>	<b>795,000,000.00</b>	<b>74,000,000.00</b>	<b>71,000,000.00</b>	<b>9.31</b>
23040101	TREE PLANTING (ESTABLISHMENT OF PLANTATIONS)	0.00	20,000,000.00	0.00	20,000,000.00	14,000,000.00	6,000,000.00	70.00
23040101	TREE PLANTING (FORESTRY I 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	TREE PLANTING ( PROVISION OF WATERSHED PLANTING)	0.00	10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23040101	PURCHASE OF SEEDS AND PRODUCTION PLANTING	0.00	0.00	0.00	0.00	0.00	0.00	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
23040102	EROSION & FLOOD CONTROL	0.00	600,000,000.00	0.00	600,000,000.00	0.00	0.00	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
23040103	WILDLIFE CONSERVATION (ESTABLISHMENT AND IMPROVEMENT OF FOREST RESERVES IN KEBBI STATE)	0.00	100,000,000.00	0.00	100,000,000.00	60,000,000.00	0.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL (PURCHASE OF FORESTRY EQUIPMENTS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>46,000,000.00</b>	<b>3,295,000,000.00</b>	<b>0.00</b>	<b>3,295,000,000.00</b>	<b>2,051,000,000.00</b>	<b>1,209,000,000.00</b>	<b>62.25</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>46,000,000.00</b>	<b>3,295,000,000.00</b>	<b>0.00</b>	<b>3,295,000,000.00</b>	<b>2,051,000,000.00</b>	<b>1,209,000,000.00</b>	<b>62.25</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	TRAINING AND SKILL ACQUISITION 20 ARTISANAL MINERS	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION (ECOLOGICAL FUND ASSISTED PROJECTS COUNTERPART FUNDS)	0.00	160,000,000.00	0.00	160,000,000.00	19,000,000.00	141,000,000.00	11.88
23050108	SPECIAL GRANTS AND INTERVENTION (AGRO CLIMATIC RESILIENCE IN SEMI ARID LANDSCAPES (ACREASAL) IN THE STATE)	0.00	5,000,000,000.00	0.00	5,000,000,000.00	2,000,000,000.00	1,000,000,000.00	0.00
23050108	CLIMATE CHANGE - INTERVENTIN PROGRAMME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	CLIMATE CHANGE - INTERVENTIN PROGRAMME	41,000,000.00	100,000,000.00	0.00	100,000,000.00	32,000,000.00	68,000,000.00	32.00
23050109	PROVISION OF AGRICULTURAL INPUT	0.00	35,000,000.00	0.00	35,000,000.00	0.00	0.00	0.00

# NOTE 168



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

### NOTE 168

054400100100

#### MINISTRY OF HUMANITARIAN AND EMPOWERMENT

CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023 ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>4,409,625,000.00</b>	<b>0.00</b>	<b>4,409,625,000.00</b>	<b>1,446,000,000.00</b>	<b>2,963,625,000.00</b>	<b>32.79</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>	<b>150,000,000.00</b>	<b>0.00</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	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 EQUIPMENTS- PURCHASE OF PROSTHETICS AIDS TO PEOPLE LIVING WITH DISABILITIES (PLWDA)	0.00	100,000,000.00	0.00	100,000,000.00	0.00	0.00	0.00
23010124	PURCHASE OF EDUCATIONAL SUPPORT FOR PLWDS AND DESTITUTE AND THEIR CHILDREN	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>552,625,000.00</b>	<b>0.00</b>	<b>552,625,000.00</b>	<b>0.00</b>	<b>552,625,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>552,625,000.00</b>	<b>0.00</b>	<b>552,625,000.00</b>	<b>0.00</b>	<b>552,625,000.00</b>	<b>0.00</b>
23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE /CONSTRUCTION OF 2 NO. IDPs CENTRES	0.00	112,500,000.00	0.00	112,500,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION AND INSTALLATION OF 5 SOLAR BOREHOLES IN 3 REHABILITATION CENTRES	0.00	46,875,000.00	0.00	46,875,000.00	0.00	46,875,000.00	0.00
23020105	CONSTRUCTION AND INSTALLATION OF SOLAR BOREHOLES AT 2 IDPs CAMP	0.00	31,250,000.00	0.00	31,250,000.00	0.00	31,250,000.00	0.00
23020118	CONSTRUCTION OF TRAINING WORKSHOP FOR PWLDS CENTRES IN BIRNIN, KEBBI AND KOKO BESSE	0.00	212,000,000.00	0.00	212,000,000.00	0.00	212,000,000.00	0.00
23020118	PROVISION OF IDPs RESETTLEMENT AND REPATRIATION TO VARIOUS COMMUNITIES	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020118	PROVISION FOR THE CONSTRUCTION OF SENIOR CITIZENS CENTRE	0.00	100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>137,000,000.00</b>	<b>0.00</b>	<b>137,000,000.00</b>	<b>0.00</b>	<b>137,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>137,000,000.00</b>	<b>0.00</b>	<b>137,000,000.00</b>	<b>0.00</b>	<b>137,000,000.00</b>	<b>0.00</b>
23030121	REHABILITATION OF SOCIAL WELFARE CENTRES	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23030121	RENOVATION OF MENTALLY DISABLED CENTRES IN JEGA AND ZURU	0.00	60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23030105	RENOVATION OF TOILETS AT DISABLE CENTRE MAIYAMA, ARGUNGJ AND AMANAWA LEPROSY CENTRE	0.00	35,000,000.00	0.00	35,000,000.00	0.00	35,000,000.00	0.00
23030121	REFURBISHING OF SHELTERED TRAINING WORKSHOP FOR THE BLIND, DEAF AND CRIPPLE	0.00	12,000,000.00	0.00	12,000,000.00	0.00		
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>3,570,000,000.00</b>	<b>0.00</b>	<b>3,570,000,000.00</b>	<b>1,446,000,000.00</b>	<b>2,124,000,000.00</b>	<b>40.50</b>

## NOTE 168 contd.



### KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>3,570,000,000.00</b>	<b>0.00</b>	<b>3,570,000,000.00</b>	<b>1,446,000,000.00</b>	<b>2,124,000,000.00</b>	<b>40.50</b>
23050104	PROVISION OF NATIONAL/INTERNATIONAL OBSERVANCE DAYS	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
23050108	SPECIAL GRANTS INTERVENTION /PROVISION FOR THE ESTABLISHMENT OF KEBBI STATE SOCIAL INVESTMENT PROGRAMME	0.00	700,000,000.00	0.00	700,000,000.00	0.00	0.00	0.00
23050108	SPECIAL GRANTS INTERVENTION /PROVISION TO SUPPORT MARKET WOMEN/PETTY TRADERS FOR ECONOMIC EMPOWERMENTS	0.00	1,000,000,000.00	0.00	1,000,000,000.00	880,000,000.00	120,000,000.00	88.00
23050108	SPECIAL GRANTS INTERVENTION FOR THE SUPPORT TO SMALL SCALE FARMERS ON WET AND DRY SEASON FARMING IN THE STATE	0.00	1,000,000,000.00	0.00	1,000,000,000.00	496,000,000.00	504,000,000.00	49.60
23050108	SPECIAL GRANTS INTERVENTION FOR RAMADAN AND SAHAB SUPPORT TO VULNERABLE AND LESS PRIVILEGE IN THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050108	SPECIAL GRANTS INTERVENTION FOR IMPLEMENTATION OF SOCIAL SECURITY WELFARE FUND PROGRAMME IN THE STATE	0.00	200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
23050108	SPECIAL GRANTS INTERVENTION FOR PEOPLE EMPOWERMENT PROGRAMME	0.00	100,000,000.00	0.00	100,000,000.00	70,000,000.00	30,000,000.00	70.00
23050108	SPECIAL GRANTS INTERVENTION/PROVISION OF EMPOWERMENT PROGRAMME FOR PLWDS AND DESTITUTE	0.00	250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23050108	SPECIAL GRANTS INTERVENTION/PROVISION FOR SKILL ACQUISITION AND EMPOWERMENT REHABILITATION PROGRAMME	0.00	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23050108	SPECIAL GRANTS INTERVENTION-PROVISION FOR HUMANITARIAN ASSISTANCE TO VICTIMS OF KEBBI STATE BANDITRY	0.00	500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00

# NOTE 169



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 169								
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL 2023	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		N	N	N	N	N	N	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	0.00	446,199,087.00	0.00	446,199,087.00	0.00	446,199,087.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	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 RAHABILITATION OF OFFICES BLOCK AND 5 NO. ZONAL OFFICES ARGUNGU, BIRNIN KEBBI, YAURI, ZURU AND MINISTRY BUILDING	0.00	70,000,000.00	0.00	70,000,000.00	0.00	70,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	0.00	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	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	0.00	376,199,087.00	0.00	376,199,087.00	0.00	376,199,087.00	0.00
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	0.00	376,199,087.00	0.00	376,199,087.00	0.00	376,199,087.00	0.00
23050101	RECRUITMENT AND DEVELOPMENT - TRAINING OF PERSONNEL ON HOME MANAGEMENT PROGRAMME	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050101	CAPACITY BUILDING OF PERSONNEL ACROSS THE STATE	0.00	300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23050103	MONITORING AND EVALUATION - INSPECTION & MONITORING OF LOCAL GOVERNMENT PROJECT IN 21 LGAs	0.00	30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050108	SUPPORT FOR THE DEVELOPMENT/PREPARATION OF LOCAL GOVERNMENT ROLLING PLAN	0.00	16,199,087.00	0.00	16,199,087.00	0.00	16,199,087.00	0.00
23050108	SUPPORT FOR COMMUNITY DEVELOPMENT PLANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# NOTE 170



<b>NOTE 170</b>			
<b>DETAILS OF DIVIDENDS RECEIVED</b>			
<b>S/NO</b>	<b>DATE RECEIVED</b>	<b>NAME OF COMPANY</b>	<b>AMOUNT</b>
			<b>₦</b>
1	15/4/2024	AFRILAND	23,848.65
2	23/4/2024	UCAP	624,406.32
3	25/4/2024	FCMB PENSION LIMITED	45,163,163.65
4	28/4/2024	WAPCO BUK	4,170,674.80
5	9/5/2024	BULKNI	243,000.00
6	16/5/2024	FIDELITY BANK	3,941,973.00
7	24/5/2024	FCMB GROUP	2,106.90
8	24/4/2024	AFRICA PRUDENTIAL	538,200.00
9	24/5/2024	AFRICA PRUDENTIAL	4,992,840.00
10	24/5/2024	NPDC	40,867.20
11	24/5/2024	UPDC REAL	1,407.58
12	24/5/2024	UPDC REAL	39,697.22
13	24/5/2024	DANGOTE CEMENT CONSOLIDATED	831,870.00
14	4/6/2024	FG SUK RENTAL	312,940.50
15	21/6/2024	U. A. C.	181,322.46
16	21/6/2024	U. A. C.	6,245.12
17	16/7/2024	JAIZ BANK	9,000,000.00
18	16/7/2024	JAIZ BANK	270,000.00
19	29/8/2024	BUA CEMENT	116,115,403.30
20	7/10/2024	GT CO.	1,278,415.80
21	22/10/2024	UBA	468,000.00
22	25/10/2024	FIDELITY BANK	5,584,461.75
23	18/11/2024	FBN HOLDINGS	1,485,937.08
24	18/11/2024	FBN HOLDINGS	519,141.60
25	25/11/2024	CONOIL	1,798.65
		<b>TOTAL</b>	<b>196,138,021.58</b>

# NOTE 171



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

NOTE 171							
DETAILS OF GRANTS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
<b>AIDS AND GRANTS</b>							
<b>FOREIGN GRANTS</b>							
	UNICEF Grant General	2,800,000,000.00	0.00	2,800,000,000.00	2,800,000,000.00	-	0.00
	World Bank State Action on Business Enabling Reforms (SABER) Programme (World Bank Loan)	8,500,000,000.00	0.00	8,500,000,000.00	0.00	0.00	0.00
	COVID -19 Action Recovery and Economic Stimulus (CARFS) Project (World Bank Loan)	2,000,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	0.00	0.00
	Agriculture Transformation Agenda Support Programme Phase - 1 (ATASP -1) (ADFB Grants)		0.00		0.00	-	0.00
	Agro-Climatic Resilience in Semi-Arid Lands-scapes (ACREASAL)	3,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	0.00	0.00
	National Urban Water Supply		0.00		0.00	-	0.00
	USAID Support for Human Resources for Health (HRH)		0.00		0.00	-	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)		0.00		0.00	-	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)		0.00		0.00	-	0.00
	Eat Safe Nigeria Project (GAIN)		0.00		0.00	-	0.00
	Tertiary Education Trust Fund Intervention (Poly Dakingari)		0.00			-	0.00
	National Livestock Transformation Plan		0.00		0.00	-	#DIV/0!
	Intergrated Health Programme (IHP) USAID		0.00		0.00	-	#DIV/0!
	Nigeria for Women Project (NFWP)				0.00	-	
	<b>SUB TOTAL</b>	<b>16,981,884,593.00</b>	<b>0.00</b>	<b>16,981,884,593.00</b>	<b>7,800,000,000.00</b>	<b>681,884,593.00</b>	<b>45.99</b>
<b>DOMESTIC GRANTS</b>							
	Current Domestic Grants		0.00			-	#DIV/0!
	Federal Government Grant for Universal Basic Education (UBE)	1,395,784,959.14	0.00	1,395,784,959.14		1,395,784,959.14	0.00
	Sustainability Development Goal (SDG)		0.00			-	#DIV/0!
	Tertiary Education Trust Fund Intervention (COE Argungu)		0.00	670,862,602.00	0.00	670,862,602.00	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)		0.00	1,656,944,930.00	0.00	1,656,944,930.00	0.00
	Tertiary Education Trust Fund Intervention (Poly Dakingari)	1,026,780,086.00	0.00	1,026,780,086.00	1,026,780,086.00	-	0.00

## NOTE 171 contd.



### KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

Social Investment Programmes (FGN Intervention Grants)		0.00			-	#DIV/0!
Better Education Service Delivery for All (BESDA)	3,508,430,081.72	0.00	3,508,430,081.72		3,508,430,081.72	0.00
State Fiscal Transparency, Accountability and Sustainability Programme (SIFTAS)		0.00			0.00	#DIV/0!
CARES Programme	2,000,000,000.00	0.00	2,000,000,000.00		2,000,000,000.00	0.00
Social Security Welfare Fund (Local Government Grant)		0.00			-	0.00
National Health Insurance Scheme (NHIS) (KECHEMA)	520,000,000.00	0.00	520,000,000.00		520,000,000.00	
<b>SUB TOTAL</b>	<b>8,450,995,126.86</b>	<b>0.00</b>	<b>10,778,802,658.86</b>	<b>1,026,780,086.00</b>	<b>9,752,022,572.86</b>	<b>9.53</b>
<b>TOTAL</b>	<b>25,432,879,719.86</b>	<b>0.00</b>	<b>27,760,687,251.86</b>	<b>8,826,780,086.00</b>	<b>10,433,907,165.86</b>	<b>31.80</b>

# NOTE 172



KEBBI STATE GOVERNMENT:  
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NOTE 172							
DETAILS OF EXTERNAL LOANS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	
	Livestock productivity & Resilience Support project (L-Press) World Bank Loan	2,500,000,000.00	0.00	2,500,000,000.00	0.00	2,500,000,000.00	0.00
	Primary Health Care Under One Roof (African Development Bank) Loan	680,000,000.00	0.00	680,000,000.00	752,867,040.24	(72,867,040.24)	110.72
	Adolescent Girls Initiative for Learning & Empowerment (AGILE) Programme (World Bank Loan)	2,700,000,000.00	0.00	2,700,000,000.00	18,665,967,410.05	(15,965,967,410.05)	691.33
	RAAMP		0.00		0.00	-	0.00
	<b>TOTAL</b>	<b>5,880,000,000.00</b>	<b>0.00</b>	<b>5,880,000,000.00</b>	<b>19,418,834,450.29</b>	<b>(13,538,834,450.29)</b>	<b>330.25</b>

# NOTE 173



NOTE 173							
DETAILS OF INTERNAL LOANS RECEIVED							
S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		N	N	N	N	N	
	Family Home Fund Housing Loans	3,000,000,000.00	0.00	3,000,000,000.00	3,133,541,542.29	(133,541,542.29)	0.00
	<b>TOTAL</b>	<b>3,000,000,000.00</b>	<b>0.00</b>	<b>3,000,000,000.00</b>	<b>3,133,541,542.29</b>	<b>(133,541,542.29)</b>	<b>0.00</b>

# NOTE 174



NOTE 174								
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	97,045,516.26		0.00		84,522,952.11	(84,522,952.11)	#DIV/0!
2	FEBRUARY	84,522,952.11		0.00		256,726,333.68	(256,726,333.68)	#DIV/0!
3	MARCH	84,522,952.11		0.00		392,354,047.21	(392,354,047.21)	#DIV/0!
4	APRIL	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0!
5	MAY	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0!
6	JUNE	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0!
7	JULY	84,522,952.11		0.00		185,044,904.16	(185,044,904.16)	#DIV/0!
8	AUGUST	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0!
9	SEPTEMBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0!
10	OCTOBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0!
11	NOVEMBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0!
12	DECEMBER	84,522,952.11		0.00		482,706,139.92	(482,706,139.92)	#DIV/0!
	<b>TOTAL</b>	<b>1,026,797,989.47</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>3,887,313,649.24</b>	<b>(3,887,313,649.24)</b>	<b>#DIV/0!</b>

# NOTE 175



NOTE 175								
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	409,038,276.59		0.00		98,588,614.40	(98,588,614.40)	#DIV/0!
2	FEBRUARY	409,038,276.59		0.00		67,170,405.51	(67,170,405.51)	#DIV/0!
3	MARCH	409,038,276.59		0.00		67,139,764.42	(67,139,764.42)	#DIV/0!
4	APRIL	409,038,276.59		0.00		67,107,689.14	(67,107,689.14)	#DIV/0!
5	MAY	409,038,276.69		0.00		67,075,977.74	(67,075,977.74)	#DIV/0!
6	JUNE	409,038,276.59		0.00		67,044,028.51	(67,044,028.51)	#DIV/0!
7	JULY	409,038,276.59		0.00		67,011,839.65	(67,011,839.65)	#DIV/0!
8	AUGUST	409,038,276.59		0.00		66,979,409.38	(66,979,409.38)	#DIV/0!
9	SEPTEMBER	409,038,276.59		0.00		66,946,735.88	(66,946,735.88)	#DIV/0!
10	OCTOBER	409,038,276.59		0.00		66,913,817.33	(66,913,817.33)	#DIV/0!
11	NOVEMBER	409,038,276.59		0.00		66,880,651.89	(66,880,651.89)	#DIV/0!
12	DECEMBER	409,038,276.59		0.00		66,864,202.94	(66,864,202.94)	#DIV/0!
	<b>TOTAL</b>	<b>4,908,459,319.18</b>	-	0.00	-	<b>835,723,136.79</b>	<b>(835,723,136.79)</b>	<b>#DIV/0!</b>

## NOTE 176



KEBBI STATE GOVERNMENT:  
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<b>NOTE 176</b>			
<b>OTHER DEDUCTION FROM FAAC</b>			
<b>S/NO</b>	<b>MONTH</b>	<b>DETAIL OF DEDUCTION</b>	<b>AMOUNT</b>
1	JANUARY	FAAC (Statutory) Ecological	66,117,670.93
2	FEBRUARY	FAAC (Statutory) Ecological	82,493,451.37
3	MARCH	FAAC (Statutory) Ecological	9,695,362.34
4	APRIL	FAAC (Statutory) Ecological & Liquidation of Judgement Debt	50,982,344.29
5	MAY	FAAC (Statutory) Ecological	42,681,389.13
6	JUNE	FAAC (Statutory) Ecological	23,219,018.61
7	JULY	FAAC (Statutory) Ecological	18,629,886.25
8	AUGUST	FAAC (Statutory) Ecological	22,281,160.76
9	SEPTEMBER	FAAC (Statutory) Ecological	27,258,740.27
10	OCTOBER	FAAC (Statutory) Ecological	16,378,975.59
11	NOVEMBER	FAAC (Statutory) Ecological	9,469,635.17
12	DECEMBER	FAAC (Statutory) Ecological	66,864,202.94
		<b>TOTAL</b>	<b>436,071,837.65</b>

# NOTE 177



NOTE 177		
BANKS BALANCES		
S/NO.	NAME OF BANKS	TOTAL AMOUNT
		N
1	G T B Main Account	1,672,411.95
2	UBA - Infrastructure Account	345,172.64
3	UBA Main Account	572,197.80
4	UBA Budget Support Facility Account	999,541.50
5	UBA Paris Club Refund Account	31,188,902.01
6	UBA Treasury Single Account (TSA)	1,271,173,541.05
7	UBA Bridging Facility Funds	87,127,823.91
8	UBA CACS Account	234,942.51
9	Zenith Bank VAT Account	5,122,457,718.90
10	Zenith Bank A.G Main	154,038,318.22
11	Zenith Bank Salary	2,917,942,253.80
12	Zenith Bank Civilian Pension	21,372,680.91
13	Zenith Bank Kebbi State Ecological	228,378,183.62
14	Zenith Bank AADS	5,182,654.00
15	Jaiz Bank A.Gs Main	1,461,939,139.03
16	Jaiz Bank A.Gs Main II	15,756.44
17	Eco Bank AGs Recovery Fund	168,549,158.27
18	Eco Bank (1) VAT Account	19,215,742.54
19	Union Bank A Gs Gratuity Account	260,317,940.21
20	Access Bank FCA Backed Loan	602,115,311.56
21	First Bank Kebbi State BIR Deposit	6,930,748.12
22	First Bank A. G's Main	86,229,367.02
23	Starling Bank PAYE	595,820,036.93
24	FCMB A.G's Main	41,139,638.71
25	KBHS & Loans Sales of Govt Quarters	27,399,252.26
26	KBHS & Loans Housing Loan Acct	1,446,163.86
27	KBHS & Loans Car Loan Account	723,954.41
	<b>TOTAL</b>	<b>13,114,528,552.18</b>

# NOTE 178



NOTE 178							
DETAILS OF INVESTMENT							
S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADDITIO NAL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
A		<u>BANK SECTOR</u>	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	28.05	115,779,264.15
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	9.40	4,088,699.20
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	17.50	127,749,125.00
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	28.00	700,000.00
5	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	57.00	88,566,885.00
6	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	3.00	773,250,000.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	5.60	11,411,876.00
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	1.51	1,744,050.00
9	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
10	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	34.00	82,008,000.00
11	2024	UNITED BANK FOR AFRICA RIGHTS 2024	482,400.00		482,400.00	100.00	48,240,000.00
		<b>SUB TOTAL</b>	<b>277,379,885.00</b>	<b>398,676.00</b>	<b>277,296,161.00</b>		<b>1,205,547,899.35</b>
B		<u>DEVELOPMENT FINANCE SECTOR</u>					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	1.18	858,450.00
2	2011/2012	UBA CAPITAL PLC	1,156,308.00	0.00	1,156,308.00	20.40	23,588,683.20
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	20.60	1,984,995.40
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEVELOPMENT BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	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
		<b>SUB TOTAL</b>	<b>275,353,193.00</b>	<b>593,715.00</b>	<b>275,946,908.00</b>		<b>961,556,397.60</b>
C		<u>INSURANCE SECTOR</u>					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	2.25	480,838.50
2	10/6/1972	ROYAL EXCHANGE ASS. PLC	1,862,008.00	0.00	1,862,008.00	1.00	1,862,008.00
3	10/9/1975	UNIC INSURANCE PLC	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		<b>SUB TOTAL</b>	<b>2,393,952.00</b>	<b>0.00</b>	<b>2,393,952.00</b>		<b>2,363,752.90</b>

## NOTE 178 contd.



KEBBI STATE GOVERNMENT:  
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<b>D</b>		<b><u>BUILDING MATERIALS SECTOR</u></b>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	93.00	5,708,340,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	69.95	153,546,685.40
3	2010	DANGOTE CEMENT PLC	30,810.00	0.00	30,810.00	478.80	14,751,828.00
		<b>SUB TOTAL</b>	<b>63,605,902.00</b>	<b>0.00</b>	<b>63,605,902.00</b>		<b>5,876,638,513.40</b>
<b>E</b>		<b><u>AUTOMOBILE SECTOR</u></b>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD	350,000,000	0.00	350,000,000.00	0.00	350,000,000.00
		<b>SUB TOTAL</b>	<b>351,250,827.00</b>	<b>0.00</b>	<b>351,250,827.00</b>		<b>350,250,165.40</b>
<b>F</b>		<b><u>CONSTRUCTION SECTOR</u></b>					
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-IJJARA	4,140,659.00	0.00			4,140,659.00
		<b>SUB TOTAL</b>	<b>4,891,992.00</b>	<b>0.00</b>	<b>751,333.00</b>		<b>8,550,456.80</b>
<b>G</b>		<b><u>REAL ESTATE SECTOR</u></b>					
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	31.45	28,800,966.50
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	1.59	3,904,008.09
5		UPDC PLC REAL ESTATE INVEST. TRUST	406,890.00	0.00	406,890.00	5.00	2,034,450.00
		<b>SUB TOTAL</b>	<b>6,329,721.00</b>	<b>181,450.00</b>	<b>6,511,171.00</b>		<b>37,197,524.07</b>
<b>H</b>		<b><u>CONGLOMERATES SECTOR</u></b>					
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	0.73	873,601.95
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	32.95	17,131,924.15
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z CUSSIONS PLC	748,697.00	0.00	748,697.00	24.30	18,193,337.10

# NOTE 178 contd.



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7	1988	NESTLE FOODS PLC	6,000.00	0.00	6,000.00	875.00	5,250,000.00
		<b>SUB TOTAL</b>	<b>11,084,172.00</b>	<b>0.00</b>	<b>11,084,172.00</b>		<b>134,820,814.50</b>
<b>I</b>		<b><u>PETROLEUM MARKET SECTOR</u></b>					
1	1994/95/2017	OANDO PLC	938,253.00		938,253.00	66	61,974,698.00
		ETHANOL BIO - FUEL 5% EQUITY	5% EQUITY			5% EQUITY	5% EQUITY
2	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	26.50	2,317,928.50
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
		<b>SUB TOTAL</b>	<b>1,842,069.00</b>	<b>123,275.00</b>	<b>1,965,344.00</b>		<b>84,681,141.10</b>
<b>J</b>		<b><u>AGRIC/AGRO ALLIED SECTOR</u></b>					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		<b>SUB TOTAL</b>	<b>8,330,000.00</b>	<b>0.00</b>	<b>8,330,000.00</b>		<b>8,330,000.00</b>
<b>K</b>		<b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b>					
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
		<b>SUB TOTAL</b>	<b>1,506,071.00</b>	<b>0.00</b>	<b>1,506,071.00</b>		<b>1,506,071.00</b>
<b>L</b>		<b><u>PRODUCTION SECTOR</u></b>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	32.50	819,650.00
2		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	31.35	5,643,000.00
		<b>SUB TOTAL</b>	<b>205,220.00</b>		<b>205,220.00</b>		<b>6,462,650.00</b>
<b>M</b>		<b><u>COMMUNICATION SECTOR</u></b>					
		MTN NIGERIA PLC	72,086.00	0.00	72,086.00	200.00	14,417,200.00
		<b>SUB TOTAL</b>	<b>72,086.00</b>		<b>72,086.00</b>		<b>14,417,200.00</b>
<b>N</b>		<b><u>POWER SECTOR</u></b>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>	<b>12,332,739.00</b>		<b>12,332,739.00</b>		<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>	<b>1,016,577,829.00</b>	<b>1,297,116.00</b>	<b>1,013,251,886.00</b>		<b>8,704,655,325.12</b>

# NOTE 179



<b>NOTE 179</b>				
<b>DETAILS OF OUTSTANDING SPECIAL IMPREST</b>				
<b>S/NO</b>	<b>MINISTRIES/DEPARTMENT</b>	<b>W/NO.</b>	<b>DATE</b>	<b>AMOUNT</b>
				<b>₦</b>
1	MINISTRY OF EDUCATION	2857	03/12/2024	15,300,000.00
2	MINISTRY OF EDUCATION	2882	31/12/2024	17,183,000.00
3	MINISTRY OF EDUCATION	2881	29/12/2023	4,981,200.00
4	MINISTRY OF EDUCATION	2878	09/02/2024	18,965,830.00
5	KUDA	2754	14/10/2024	11,380,000.00
6	KUDA	2811	06/06/2024	38,898,745.00
7	MINISTRY OF LANDS (OFFICE OF THE SURVEY GENERAL)	2852	21/10/2024	54,000,000.00
8	GENERAL ADMINISTRATION	2865	03/05/2024	5,380,000.00
9	GENERAL ADMINISTRATION	2836	31/12/2024	28,041,620.00
10	GENERAL ADMINISTRATION	2820	31/12/2024	16,930,000.00
11	MINISTRY OF INFORMATION	2888	29/12/2023	5,000,000.00
12	MINISTRY OF INFORMATION	2909	30/04/2024	20,000,000.00
13	MINISTRY OF INFORMATION TECHNOLOGY	2787	31/12/2024	685,000,000.00
14	MINISTRY OF RURAL COMMUNITY DEVELOPMENT	2911	19/11/2024	125,487,485.00
15	MINISTRY OF BUDGET AND ECONOMIC PLANNING	2843	14/10/2024	89,000,000.00
16	MINISTRY OF ESTABLISHMENT, TRAINING AND PENSION	2912	06/06/2024	8,000,000.00
17	PRIMARY HEALTH CARE AGENCY	2927	18/11/2024	14,969,253.17
18	MINISTRY OF WATER RESOURCES	2908	24/10/2024	3,200,000.00
	<b>TOTAL</b>			<b>1,161,717,133.17</b>

## NOTE 180



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<b>NOTE 180</b>		
<b>DETAILS OF STAFF LOANS &amp; ADVANCES</b>		
<b>S/NO</b>	<b>DESCRIPTION</b>	<b>AMOUNT OUTSTANDING</b>
		<b>₦</b>
1	Housing Scheme Kalgo Quarters	52,937,500.00
2	KB Housing Scheme 2nd Aliero Quarters	44,951,117.42
3	Housing Loan Cash Granted	19,456.00
4	Car Loan	83,765,895.99
	<b>TOTAL</b>	<b>181,673,969.41</b>

# NOTE 181



## KEBBI STATE GOVERNMENT: 2024 REPORT OF THE ACCOUNTANT GENERAL

<b>NOTE 181</b>							
<b>DETAILS OF EXTERNAL LOANS</b>							
<b>S/NO.</b>	<b>CREDITOR</b>	<b>LOAN TITLE</b>	<b>LOAN CURRENCY</b>	<b>LOAN AMOUNT IN ORIGINAL CURRENCY</b>	<b>TOTAL AMOUNT PAID 2024</b>	<b>DISBURSEMENT OUTSTANDING DEBT (DOD) IN USD</b>	<b>AMOUNT OUTSTANDING 2024</b>
1	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	14,326,399.17	3,635,799.96	5,582,107,671.30
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	28,412,183.87	343,832.17	527,891,576.15
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	38,590,062.92	469,227.44	720,413,147.87
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	2,476,619.84	30,113.61	46,233,950.33
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	201,506,043.47	2,346,482.79	3,909,659,845.58
6	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	164,166,143.76	1,996,132.47	3,064,697,318.25
7	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	1,034,923,324.13	6,361,937.01	9,767,593,856.89
8	IDA	Kebbi State Health System Development IDA	XDR	2,769,562.60	315,732,852.59	2,257,366.57	3,465,774,619.44
9	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	562,041,949.27	3,849,169.09	5,909,697,050.36
10	IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	167,130,204.60	1,245,651.72	1,912,471,014.74
11	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	181,661,026.14	3,687,342.63	5,661,242,035.52
12	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	146,636,751.44	3,318,415.06	5,401,884,559.26
13	IDA	Kebbi State Health System Development (Additional Financing)	XDR	2,313,697.80	124,509,416.41	2,154,157.35	3,307,315,697.32
14	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	142,666,351.28	2,897,271.69	4,448,232,210.17
15	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	506,073,208.89	2,104,242.73	21,889,790,682.02
16	IDA	Kebbi State Nigeria for Women IDA	IDA	15,000,000.00	116,243,636.41	14,257,300.00	3,230,680,897.21
		<b>TOTAL</b>			<b>3,747,116,174.19</b>	<b>51,354,642.29</b>	<b>78,845,686,132.41</b>
Add	A.	Exchange Rate loss in July - December 2023			<b>(181,281,213.37)</b>		

# NOTE 182



NOTE 182		
INTERNAL LOANS PAYABLES		
S/NO	LOAN DETAILS	AMOUNT
2	Family Homes Funds	3,133,541,542.29
6	Accelerated Agricultural Credit Scheme (AADS)	458,978,583.58
	<b>TOTAL</b>	<b>3,592,520,125.87</b>
		11,629,489,871.08

## NOTE 183



KEBBI STATE GOVERNMENT:  
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### NOTE 183

#### 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
<b>GRAND TOTAL</b>		<b>11,629,489,871.08</b>

# FIVE YEAR FINANCIAL SUMMARY



KEBBI STATE GOVERNMENT:  
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FIVE YEAR FINANCIAL SUMMARY						
S/NO.	DESCRIPTION	2020	2021	2022	2023	2024
		₦	₦	₦	₦	₦
<b>A.</b>	<b>REVENUE</b>					
1	Statutory Allocation	35,791,477,878.76	37,786,349,086.07	40,085,353,980.59	33,804,098,615.48	15,927,134,055.41
2	Internal Generated Revenue	7,976,260,800.14	9,857,039,462.25	8,428,980,800.76	11,737,075,709.00	14,775,724,870.28
3	Value Added Tax	14,522,931,240.11	20,216,067,883.02	24,435,834,471.21	33,900,796,694.08	64,949,680,282.34
4	Grant & Reimbursement	6,902,000,000.00	2,446,620,000.00	14,928,223,772.68	23,211,017,312.26	0.00
5	External & Internal Loan	0.00	3,007,180,457.14	0.00	0.00	0.00
6	Other Income	11,514,965,528.97	8,688,483,832.70	4,052,270,240.72	13,486,020,070.26	38,434,441,330.16
7	Dividend Received from Companies	84,201,051.52	18,699,582.11	201,786,322.20		
	<b>TOTAL REVENUE</b>	<b>76,791,836,499.50</b>	<b>82,020,440,303.29</b>	<b>92,132,449,588.16</b>	<b>116,139,008,401.08</b>	<b>134,086,980,538.19</b>
<b>B.</b>	<b>EXPENDITURE</b>					
1	Personnel Cost	26,095,346,212.95	24,457,742,635.72	35,735,797,006.22	25,153,756,246.31	31,195,760,494.47
2	Overhead Cost	9,643,081,037.34	14,879,615,911.29	15,794,129,019.37	19,674,181,986.21	31,028,472,008.79
	Other Overhead cost from FAAC	0.00	0.00	1,091,150,695.46	910,888,884.83	436,071,837.65
	<b>TOTAL PAYMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,738,827,117.35</b>	<b>62,660,304,340.91</b>
	<b>NET OPERATING ACTIVITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,400,181,283.73</b>	<b>71,426,676,197.28</b>
	Dividend Received from Companies	0.00	0.00	0.00	203,854,644.97	196,138,021.58
	<b>NET OPERATING ACTIVITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,604,035,928.70</b>	<b>71,622,814,218.86</b>
3	Loan Repayment (Internal Loan)	1,876,848,911.84	2,299,443,461.22	4,187,535,071.65	(4,908,459,319.18)	(835,723,136.79)
4	Loan Repayment (External Loan)	602,001,501.68	835,937,765.81	792,852,582.26	(1,026,797,989.47)	(3,887,313,649.24)
	External & Internal Loan				13,438,629,499.29	22,552,375,992.58
	Grant					8,826,780,086.00
5	Capital Expenditure	26,689,783,008.98	38,476,466,765.20	33,718,004,119.21	(61,508,437,205.17)	(82,201,488,687.61)
	<b>TOTAL PAYMENT</b>	<b>64,907,060,672.79</b>	<b>80,949,206,539.24</b>	<b>91,319,468,494.17</b>	<b>7,503,372,190.64</b>	<b>26,656,119,292.55</b>
					<b>(21,704,867,396.47)</b>	<b>87,480,029,191.61</b>
<b>C.</b>	<b>CASH BALANCE</b>					
1	Net Cash Balance	11,884,775,826.71	1,071,233,764.05	812,981,093.99	81,504,209,269.13	87,480,029,191.61
2	Opening Balance	13,730,158,569.85	25,614,934,396.56	26,686,168,160.61	27,499,144,254.60	19,995,772,063.96
3	Closing Balance	25,614,934,396.56	26,686,168,160.61	27,499,149,254.60	19,995,772,063.96	13,114,528,552.18

