KEBBI STATE
2026 DRAFT BUDGET

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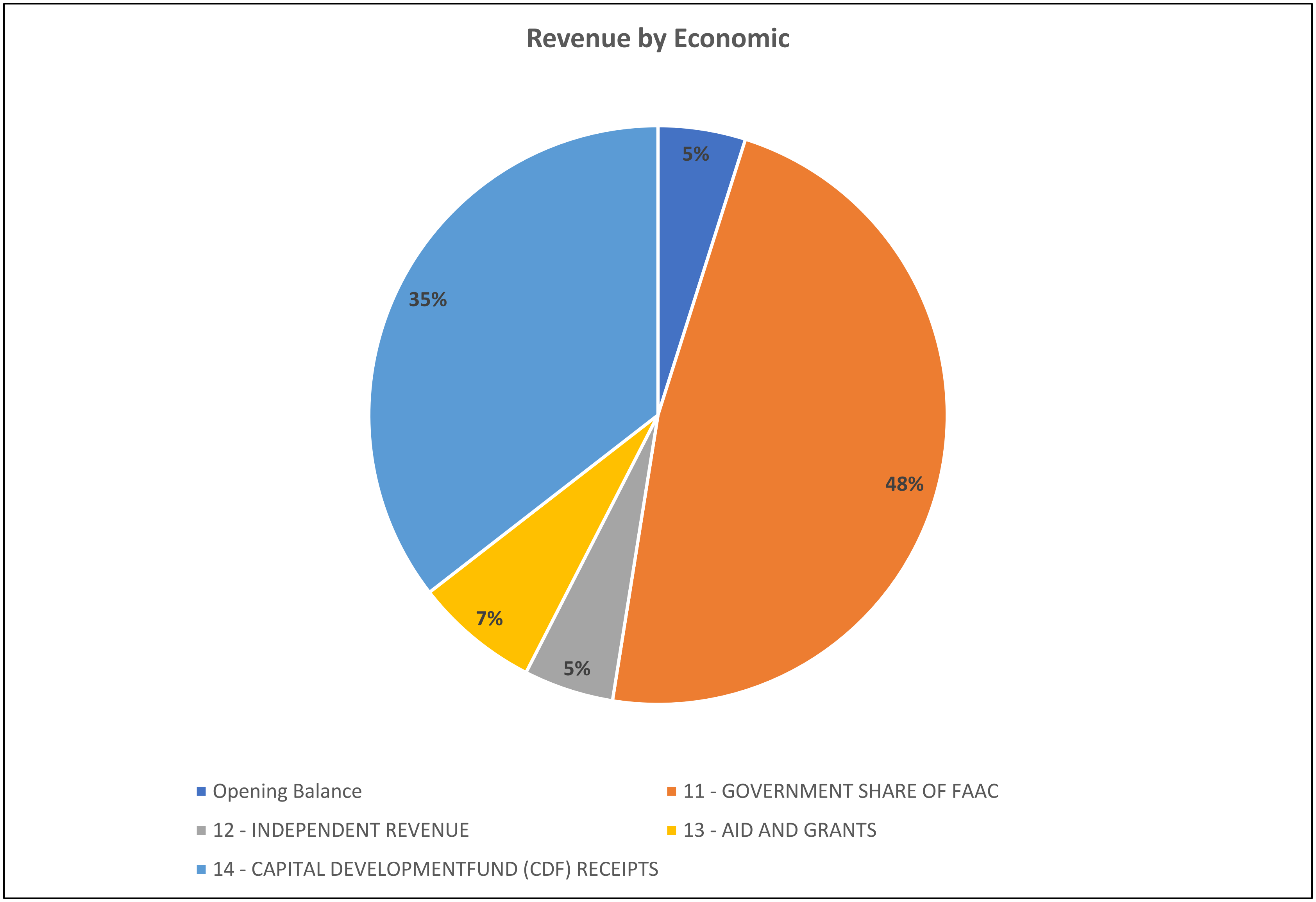

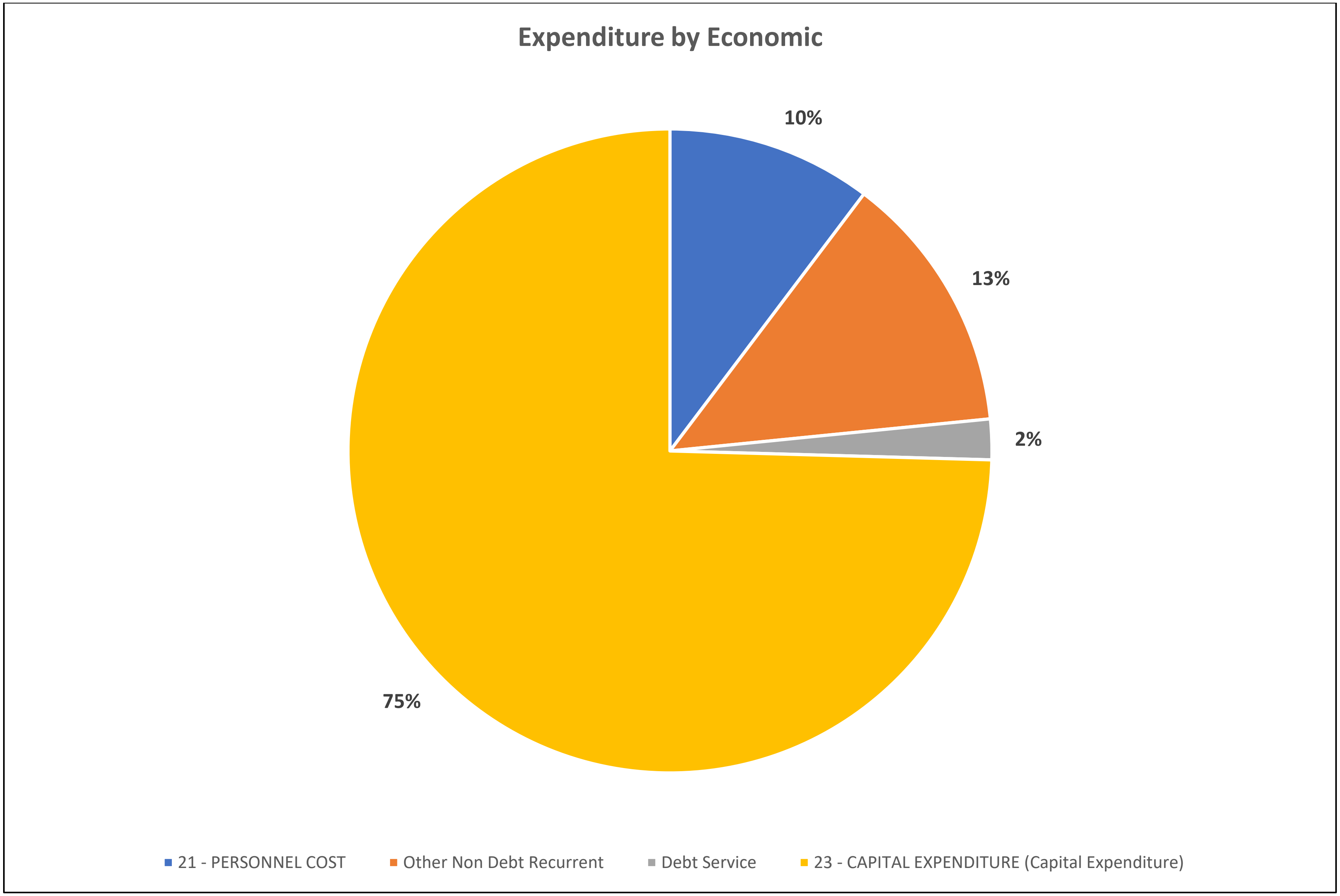
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13%
2%
75%
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Kebbi State Government 2026 Draft Budget (Post MDA Bi-Lateral) Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Opening Balance	**32,000,000,000.00**	**32,000,000,000.00**	**13,114,528,552.18**	**31,452,393,185.11**
Recurrent Revenue	**235,228,168,910.66**	**235,228,168,910.66**	**137,184,770,278.78**	**338,506,586,191.46**
11 - GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	123,021,968,861.54	306,203,512,507.46
12 - INDEPENDENT REVENUE	25,979,753,684.00	25,979,753,684.00	14,162,801,417.24	32,303,073,684.00
Recurrent Expenditure	**129,319,299,737.06**	**134,369,791,704.96**	**51,285,923,501.04**	**163,573,314,116.82**
21 - PERSONNEL COST	58,619,561,792.41	58,598,435,160.16	31,213,174,124.32	66,174,416,332.26
22 - OTHER RECURRENT COSTS, of which:	70,699,737,944.65	75,771,356,544.80	20,072,749,376.72	97,398,897,784.56
Other Non Debt Recurrent	*59,352,110,085.10*	*64,423,728,685.25*	*17,863,872,043.42*	*84,332,586,050.52*
Debt Service	*11,347,627,859.55*	*11,347,627,859.55*	*2,208,877,333.30*	*13,066,311,734.04*
Transfer to Capital Account	**137,908,869,173.60**	**132,858,377,205.70**	**99,013,375,329.92**	**206,385,665,259.76**
Other Receipts	**313,099,300,113.14**	**313,099,300,113.14**	**15,630,981,340.25**	**272,971,838,781.42**
13 - AID AND GRANTS	36,830,179,112.59	36,830,179,112.59	8,180,981,340.25	44,763,858,403.46
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPT	276,269,121,000.55	276,269,121,000.55	7,450,000,000.00	228,207,980,377.96
23 - CAPITAL EXPENDITURE (Capital Expen	**451,008,169,286.74**	**445,957,677,318.84**	**96,977,230,678.31**	**479,357,504,041.17**
Total Revenue (including OB)	**580,327,469,023.80**	**580,327,469,023.80**	**165,930,280,171.21**	**642,930,818,157.99**
Total Expenditure	**580,327,469,023.80**	**580,327,469,023.80**	**148,263,154,179.35**	**642,930,818,157.99**

MDA REVENUE BY ECONOMIC CLASSIFICATION

MDA: **011100500100 - Sustainable Development Goals (SDGs)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***15,700,000.00***	***15,700,000.00***	***-***	***15,700,000.00***
12	***INDEPENDENT REVENUE***	***15,700,000.00***	***15,700,000.00***	***-***	***15,700,000.00***
1202	**NON-TAX REVENUE**	***15,700,000.00***	***15,700,000.00***	***-***	***15,700,000.00***
120204	**FEES - GENERAL**	**15,700,000.00**	**15,700,000.00**	**-**	**15,700,000.00**
12020408	CONTRACT REGISTRATION FEES	400,000.00	400,000.00	-	400,000.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	10,000,000.00	10,000,000.00	-	10,000,000.00
12020456	SERVICE CHARGE	5,000,000.00	5,000,000.00	-	5,000,000.00
12020461	CONTRACT PROCESSING	300,000.00	300,000.00	-	300,000.00

MDA: **012300300100 - Kebbi State Television (KBTV)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***3,500,000.00***	***3,500,000.00***	***1,312,000.00***	***3,500,000.00***
12	***INDEPENDENT REVENUE***	***3,500,000.00***	***3,500,000.00***	***1,312,000.00***	***3,500,000.00***
1202	**NON-TAX REVENUE**	***3,500,000.00***	***3,500,000.00***	***1,312,000.00***	***3,500,000.00***
120206	**SALES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**1,252,000.00**	**3,000,000.00**
12020617	Commercial Advertisement/TV	3,000,000.00	3,000,000.00	1,252,000.00	3,000,000.00
120207	**EARNINGS -GENERAL**	**500,000.00**	**500,000.00**	**60,000.00**	**500,000.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000.00	500,000.00	60,000.00	500,000.00

MDA: **012300400100 - Kebbi Broadcasting Corporation (KBC)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***7,000,000.00***	***7,000,000.00***	***995,000.00***	***5,000,000.00***
12	***INDEPENDENT REVENUE***	***7,000,000.00***	***7,000,000.00***	***995,000.00***	***5,000,000.00***
1202	**NON-TAX REVENUE**	***7,000,000.00***	***7,000,000.00***	***995,000.00***	***5,000,000.00***
120206	**SALES - GENERAL**	**7,000,000.00**	**7,000,000.00**	**995,000.00**	**5,000,000.00**
12020616	Radio Advertisement	7,000,000.00	7,000,000.00	995,000.00	5,000,000.00

MDA: **021500100100 - Ministry of Agriculture**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***81,284,793,381.20***	***81,284,793,381.20***	***3,506,500.00***	***72,826,586,099.71***
12	***INDEPENDENT REVENUE***	***59,865,060.00***	***59,865,060.00***	***3,506,500.00***	***44,865,060.00***
1202	**NON-TAX REVENUE**	***59,865,060.00***	***59,865,060.00***	***3,506,500.00***	***44,865,060.00***
120201	**LICENCES - GENERAL**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
12020115	PRODUCE BUYING LICENSES	500,000.00	500,000.00	-	500,000.00
120204	**FEES - GENERAL**	**33,365,060.00**	**33,365,060.00**	**600,000.00**	**33,365,060.00**
12020408	CONTRACT REGISTRATION FEES	5,675,030.00	5,675,030.00	100,000.00	5,675,030.00
12020441	Inspection and Degradation	1,000,000.00	1,000,000.00	-	1,000,000.00
12020461	CONTRACT PROCESSING	5,690,030.00	5,690,030.00	500,000.00	5,690,030.00
12020491	Irrigation Fee	20,000,000.00	20,000,000.00	-	20,000,000.00
12020498	Contract Agreement Fee (General)	1,000,000.00	1,000,000.00	-	1,000,000.00
120206	**SALES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**-**	**6,000,000.00**
12020627	Sales of Fruit and Vegetables	1,000,000.00	1,000,000.00	-	1,000,000.00
12020647	Sales of Other Forest Products	5,000,000.00	5,000,000.00	-	5,000,000.00
120207	**EARNINGS -GENERAL**	**20,000,000.00**	**20,000,000.00**	**2,906,500.00**	**5,000,000.00**
12020718	Earnings from Mechanical Cultivetion fees Tractor Hiring Services	20,000,000.00	20,000,000.00	2,906,500.00	5,000,000.00
13	***AID AND GRANTS***	***3,428,727,281.20***	***3,428,727,281.20***	***-***	***-***
1302	**GRANTS**	***3,428,727,281.20***	***3,428,727,281.20***	***-***	***-***
130202	**FOREIGN GRANTS**	**3,428,727,281.20**	**3,428,727,281.20**	**-**	**-**
13020202	CAPITAL FOREIGN GRANTS	3,428,727,281.20	3,428,727,281.20	-	-
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***77,796,201,040.00***	***77,796,201,040.00***	***-***	***72,781,721,039.71***
1403	**LOANS/ BORROWINGS RECEIPT**	***77,796,201,040.00***	***77,796,201,040.00***	***-***	***72,781,721,039.71***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**77,796,201,040.00**	**77,796,201,040.00**	**-**	**72,781,721,039.71**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	77,796,201,040.00	77,796,201,040.00	-	72,781,721,039.71

MDA: **022000100100 - Ministry of Finance (Hqt)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***209,706,515,226.66***	***209,706,515,226.66***	***123,044,767,946.52***	***306,661,612,507.46***
11	***GOVERNMENT SHARE OF FAAC***	***209,248,415,226.66***	***209,248,415,226.66***	***123,021,968,861.54***	***306,203,512,507.46***
1101	**GOVERNMENT SHARE OF FAAC**	***209,248,415,226.66***	***209,248,415,226.66***	***123,021,968,861.54***	***306,203,512,507.46***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**58,335,302,824.20**	**58,335,302,824.20**	**53,113,350,377.97**	**138,670,605,648.40**
11010101	STATUTORY ALLOCATION	58,335,302,824.20	58,335,302,824.20	53,113,350,377.97	138,670,605,648.40
110102	**STATE GOVERNMENT SHARE OF VAT**	**87,390,242,393.91**	**87,390,242,393.91**	**61,958,524,685.91**	**149,409,172,425.42**
11010201	SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	61,958,524,685.91	149,409,172,425.42
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**63,522,870,008.55**	**63,522,870,008.55**	**7,950,093,797.66**	**18,123,734,433.64**
11010302	Excess Non-Oil	-	-	-	1,718,265,176.88
11010303	Exchange Gain	-	-	4,626,497,743.86	7,208,274,990.73
11010304	Ecological Fund	2,535,255,936.14	2,535,255,936.14	-	-
11010305	Electronic Money Transfer Levy (EMTL)	52,601,062,582.41	52,601,062,582.41	3,323,596,053.80	7,009,349,346.85
11010307	FOREX Equalisation Non-Mineral	2,806,555,540.00	2,806,555,540.00	-	90,597,888.21
11010308	Solid Mineral	5,579,995,950.00	5,579,995,950.00	-	276,227,517.73
11010399	Other FAAC Distribution	-	-	-	1,821,019,513.24
12	***INDEPENDENT REVENUE***	***458,100,000.00***	***458,100,000.00***	***22,799,084.98***	***458,100,000.00***
1202	**NON-TAX REVENUE**	***458,100,000.00***	***458,100,000.00***	***22,799,084.98***	***458,100,000.00***
120206	**SALES - GENERAL**	**15,000,000.00**	**15,000,000.00**	**2,845,000.00**	**15,000,000.00**
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,000,000.00	15,000,000.00	2,845,000.00	15,000,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
12020806	Recovery of Housing Rent for Public Office Holders	5,000,000.00	5,000,000.00	-	5,000,000.00
120210	**REPAYMENTS - GENERAL**	**334,100,000.00**	**334,100,000.00**	**19,954,084.98**	**334,100,000.00**
12021001	Interest/Repayment of Car Loan	40,000,000.00	40,000,000.00	19,883,065.98	40,000,000.00
12021004	MOTOR VEHICLE REFURBISHING LOAN	20,000,000.00	20,000,000.00	66,672.00	20,000,000.00
12021005	HOUSE REFURBISHING LOAN	4,000,000.00	4,000,000.00	-	4,000,000.00
12021009	Repayment of Furniture Loans	10,000,000.00	10,000,000.00	-	10,000,000.00
12021010	Repayment of Loan and Advances to Parastatals	100,000.00	100,000.00	-	100,000.00
12021012	Repayment of Housing Loan	200,000,000.00	200,000,000.00	4,347.00	200,000,000.00
12021013	Repayment of Car Loan Political Office Holder	50,000,000.00	50,000,000.00	-	50,000,000.00
12021014	Re-Imbursement in Respect of Pension	10,000,000.00	10,000,000.00	-	10,000,000.00
120212	**INTEREST EARNED**	**104,000,000.00**	**104,000,000.00**	**-**	**104,000,000.00**
12021206	INTEREST ON LOANS TO STATES	4,000,000.00	4,000,000.00	-	4,000,000.00
12021210	BANK INTEREST	100,000,000.00	100,000,000.00	-	100,000,000.00

MDA: **022000700100 - Accountant General's Office**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***28,924,717,055.06***	***28,924,717,055.06***	***-***	***31,674,728,875.00***
13	***AID AND GRANTS***	***12,320,464,407.68***	***12,320,464,407.68***	***-***	***15,854,621,273.00***
1302	**GRANTS**	***12,320,464,407.68***	***12,320,464,407.68***	***-***	***15,854,621,273.00***
130201	**DOMESTIC GRANTS**	**12,320,464,407.68**	**12,320,464,407.68**	**-**	**15,854,621,273.00**
13020104	CAPITAL GRANTS FROM LGAS	12,320,464,407.68	12,320,464,407.68	-	15,854,621,273.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***16,604,252,647.38***	***16,604,252,647.38***	***-***	***15,820,107,602.00***
1402	**OTHER CAPITAL RECEIPTS**	***16,604,252,647.38***	***16,604,252,647.38***	***-***	***15,820,107,602.00***
140201	**OTHER CAPITAL RECEIPTS**	**16,604,252,647.38**	**16,604,252,647.38**	**-**	**15,820,107,602.00**
14020102	SALE OF FIXED ASSETS	15,820,107,602.00	15,820,107,602.00	-	15,820,107,602.00
14020104	SALE OF HOUSES STATEWIDE	784,145,045.38	784,145,045.38	-	-

MDA: **022000800100 - Board of Internal Revenue**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***15,482,150,000.00***	***15,482,150,000.00***	***10,981,504,571.10***	***23,618,050,000.00***
12	***INDEPENDENT REVENUE***	***15,482,150,000.00***	***15,482,150,000.00***	***10,981,504,571.10***	***23,618,050,000.00***
1201	**TAX REVENUE**	***14,452,000,000.00***	***14,452,000,000.00***	***7,155,879,069.74***	***16,951,000,000.00***
120101	**PERSONAL TAXES**	**14,401,000,000.00**	**14,401,000,000.00**	**7,139,562,069.74**	**15,401,000,000.00**
12010101	PERSONAL TAXES	1,000,000.00	1,000,000.00	-	1,000,000.00
12010112	PAY-AS-YOU-EARN (STATE)	3,560,000,000.00	3,560,000,000.00	1,413,349,490.28	3,560,000,000.00
12010113	PAY-AS-YOU-EARN (LGA)	2,812,000,000.00	2,812,000,000.00	2,099,072,268.92	3,812,000,000.00
12010114	PAY-AS-YOU-EARN (LGEA)	837,997,754.32	837,997,754.32	777,287,303.31	1,837,997,754.32
12010115	PAY-AS-YOU-EARN (FEDERAL)	2,490,002,245.68	2,490,002,245.68	112,243,656.00	1,490,002,245.68
12010116	PAY-AS-YOU-EARN (NON-PUBLIC SECTOR)	1,700,000,000.00	1,700,000,000.00	813,278,202.67	1,700,000,000.00
12010117	TAX AUDIT RECOVERIES	1,500,000,000.00	1,500,000,000.00	238,551,004.67	1,500,000,000.00
12010118	DIRECT ASSESSMENT	1,500,000,000.00	1,500,000,000.00	1,685,780,143.89	1,500,000,000.00
120103	**OTHER TAXES**	**51,000,000.00**	**51,000,000.00**	**16,317,000.00**	**1,550,000,000.00**
12010304	STAMP DUTY	50,000,000.00	50,000,000.00	15,790,000.00	50,000,000.00
12010312	Tax On Divedens	1,000,000.00	1,000,000.00	527,000.00	1,500,000,000.00
1202	**NON-TAX REVENUE**	***1,030,150,000.00***	***1,030,150,000.00***	***3,825,625,501.36***	***6,667,050,000.00***
120201	**LICENCES - GENERAL**	**43,700,000.00**	**43,700,000.00**	**22,321,385.50**	**44,700,000.00**
12020120	MOTOR VEHICLE LICENSES	29,000,000.00	29,000,000.00	16,858,585.50	29,000,000.00
12020121	DRIVERS' LICENSES/LERNERS PERMIT	8,000,000.00	8,000,000.00	252,300.00	8,000,000.00
12020134	Hackney Carriage Permit	4,200,000.00	4,200,000.00	3,697,500.00	4,200,000.00
12020135	National Driving Licence	1,000,000.00	1,000,000.00	-	1,000,000.00
12020140	Roof Rack Permit	1,500,000.00	1,500,000.00	1,513,000.00	2,500,000.00
120204	**FEES - GENERAL**	**766,000,000.00**	**766,000,000.00**	**1,081,941,869.19**	**1,598,000,000.00**
12020456	SERVICE CHARGE	60,000,000.00	60,000,000.00	-	62,000,000.00
12020467	Economic Development Charges	200,000,000.00	200,000,000.00	231,673,311.73	330,000,000.00
12020488	Certificate of Road Worthiness	6,000,000.00	6,000,000.00	5,644,750.00	6,000,000.00
12020498	Contract Agreement Fee (General)	500,000,000.00	500,000,000.00	844,623,807.46	1,200,000,000.00
120205	**FINES - GENERAL**	**500,000.00**	**500,000.00**	**1,092,500.00**	**500,000.00**
12020509	Miscellaneous Traffic Violation	500,000.00	500,000.00	1,092,500.00	500,000.00
120206	**SALES - GENERAL**	**215,050,000.00**	**215,050,000.00**	**2,716,257,146.67**	**4,517,550,000.00**
12020615	Sales of Application Forms	10,000,000.00	10,000,000.00	-	10,000,000.00
12020645	Sale of Vehicle Registration Book	2,500,000.00	2,500,000.00	1,881,000.00	2,500,000.00
12020654	Sales of NDL Forms	50,000.00	50,000.00	38,800.00	50,000.00
12020659	Side Sticker	2,500,000.00	2,500,000.00	4,713,000.00	5,000,000.00
12020660	Miscellaneous General	200,000,000.00	200,000,000.00	2,709,624,346.67	4,500,000,000.00
120207	**EARNINGS -GENERAL**	**4,500,000.00**	**4,500,000.00**	**3,686,600.00**	**6,000,000.00**
12020721	Earnings from Heavy Duty	2,000,000.00	2,000,000.00	1,330,600.00	2,500,000.00
12020722	Earnings from Conductor Badge	2,500,000.00	2,500,000.00	2,356,000.00	3,500,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**100,000.00**	**100,000.00**	**281,000.00**	**500,000,000.00**
12020811	Transfer of Ownership	100,000.00	100,000.00	281,000.00	500,000,000.00
120210	**REPAYMENTS - GENERAL**	**300,000.00**	**300,000.00**	**45,000.00**	**300,000.00**
12021007	Refund of Compensation	300,000.00	300,000.00	45,000.00	300,000.00

MDA: **022200100100 - Ministry of Commerce and Industry (Hqt)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***8,000,000.00***	***8,000,000.00***	***5,726,000.00***	***8,000,000.00***
12	***INDEPENDENT REVENUE***	***8,000,000.00***	***8,000,000.00***	***5,726,000.00***	***8,000,000.00***
1202	**NON-TAX REVENUE**	***8,000,000.00***	***8,000,000.00***	***5,726,000.00***	***8,000,000.00***
120201	**LICENCES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**4,009,500.00**	**6,000,000.00**
12020130	REGISTRATION OF BUSINESS PREMISES LICENSE	6,000,000.00	6,000,000.00	4,009,500.00	6,000,000.00
120204	**FEES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,716,500.00**	**2,000,000.00**
12020474	Registration Fee	2,000,000.00	2,000,000.00	1,716,500.00	2,000,000.00

MDA: **022205200100 - Tourisms Board**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***38,000,000.00***	***38,000,000.00***	***25,065,000.00***	***38,000,000.00***
12	***INDEPENDENT REVENUE***	***38,000,000.00***	***38,000,000.00***	***25,065,000.00***	***38,000,000.00***
1202	**NON-TAX REVENUE**	***38,000,000.00***	***38,000,000.00***	***25,065,000.00***	***38,000,000.00***
120207	**EARNINGS -GENERAL**	**38,000,000.00**	**38,000,000.00**	**25,065,000.00**	**38,000,000.00**
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	38,000,000.00	38,000,000.00	25,065,000.00	38,000,000.00

MDA: **022205300100 - Birnin Kebbi Central Market**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***18,024,000.00***	***18,024,000.00***	***8,091,302.00***	***18,024,000.00***
12	***INDEPENDENT REVENUE***	***18,024,000.00***	***18,024,000.00***	***8,091,302.00***	***18,024,000.00***
1201	**TAX REVENUE**	***2,000,000.00***	***2,000,000.00***	***270,000.00***	***2,000,000.00***
120103	**OTHER TAXES**	**2,000,000.00**	**2,000,000.00**	**270,000.00**	**2,000,000.00**
12010309	Developmemt Charge	2,000,000.00	2,000,000.00	270,000.00	2,000,000.00
1202	**NON-TAX REVENUE**	***16,024,000.00***	***16,024,000.00***	***7,821,302.00***	***16,024,000.00***
120204	**FEES - GENERAL**	**4,000,000.00**	**4,000,000.00**	**1,883,902.00**	**4,000,000.00**
12020436	APPLICATIONS FEES	500,000.00	500,000.00	-	500,000.00
12020494	Central Market (Gate Fees)	3,500,000.00	3,500,000.00	1,883,902.00	3,500,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**12,024,000.00**	**12,024,000.00**	**5,937,400.00**	**12,024,000.00**
12020807	Rent on Market Lets & Shops	12,024,000.00	12,024,000.00	5,937,400.00	12,024,000.00

MDA: **023300100100 - Ministry of Solid Minerals Development and Mining**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***5,010,700,000.00***	***5,010,700,000.00***	***1,152,972,634.00***	***3,010,700,000.00***
12	***INDEPENDENT REVENUE***	***5,010,700,000.00***	***5,010,700,000.00***	***1,152,972,634.00***	***3,010,700,000.00***
1201	**TAX REVENUE**	***5,007,000,000.00***	***5,007,000,000.00***	***1,152,972,634.00***	***3,007,000,000.00***
120103	**OTHER TAXES**	**5,007,000,000.00**	**5,007,000,000.00**	**1,152,972,634.00**	**3,007,000,000.00**
12010310	Solid Mineral Exploration Tax	5,000,000,000.00	5,000,000,000.00	427,333,690.00	3,000,000,000.00
12010311	Haulage Tax	7,000,000.00	7,000,000.00	725,638,944.00	7,000,000.00
1202	**NON-TAX REVENUE**	***3,700,000.00***	***3,700,000.00***	***-***	***3,700,000.00***
120204	**FEES - GENERAL**	**200,000.00**	**200,000.00**	**-**	**200,000.00**
12020456	SERVICE CHARGE	200,000.00	200,000.00	-	200,000.00
120205	**FINES - GENERAL**	**3,500,000.00**	**3,500,000.00**	**-**	**3,500,000.00**
12020506	PENALITIES CHARGES	500,000.00	500,000.00	-	500,000.00
12020508	Compensation on environmental degradation	3,000,000.00	3,000,000.00	-	3,000,000.00

MDA: **023400100100 - Ministry of Works and Transport**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***45,364,700,000.00***	***45,364,700,000.00***	***43,921,254.19***	***15,364,700,000.00***
12	***INDEPENDENT REVENUE***	***364,700,000.00***	***364,700,000.00***	***43,921,254.19***	***364,700,000.00***
1202	**NON-TAX REVENUE**	***364,700,000.00***	***364,700,000.00***	***43,921,254.19***	***364,700,000.00***
120204	**FEES - GENERAL**	**314,700,000.00**	**314,700,000.00**	**43,383,754.19**	**314,700,000.00**
12020407	TRADE TESTING FEES	200,000.00	200,000.00	-	200,000.00
12020408	CONTRACT REGISTRATION FEES	5,000,000.00	5,000,000.00	500,000.00	5,000,000.00
12020416	FIRE SAFETY CERTIFICATE FEES	-	-	400,000.00	-
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	300,000,000.00	300,000,000.00	40,473,531.77	300,000,000.00
12020460	SPEED BOAT TRANSPORT FEES	5,000,000.00	5,000,000.00	200,000.00	5,000,000.00
12020461	CONTRACT PROCESSING	4,500,000.00	4,500,000.00	100,000.00	4,500,000.00
12020467	Economic Development Charges	-	-	1,710,222.42	-
120207	**EARNINGS -GENERAL**	**50,000,000.00**	**50,000,000.00**	**537,500.00**	**50,000,000.00**
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	50,000,000.00	500,000.00	50,000,000.00
12020714	Earning from Workshops/Training Servises (Works School)	-	-	37,500.00	-
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***45,000,000,000.00***	***45,000,000,000.00***	***-***	***15,000,000,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	***45,000,000,000.00***	***45,000,000,000.00***	***-***	***15,000,000,000.00***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**45,000,000,000.00**	**45,000,000,000.00**	**-**	**15,000,000,000.00**
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	45,000,000,000.00	45,000,000,000.00	-	15,000,000,000.00

MDA: **022910500100 - Sir Ahmadu Bello International Airport**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***14,360,000.00***	***14,360,000.00***	***6,761,600.00***	***14,360,000.00***
12	***INDEPENDENT REVENUE***	***14,360,000.00***	***14,360,000.00***	***6,761,600.00***	***14,360,000.00***
1202	**NON-TAX REVENUE**	***14,360,000.00***	***14,360,000.00***	***6,761,600.00***	***14,360,000.00***
120204	**FEES - GENERAL**	**14,360,000.00**	**14,360,000.00**	**6,761,600.00**	**14,360,000.00**
12020446	Passenger Service Charge	2,500,000.00	2,500,000.00	2,680,000.00	2,500,000.00
12020447	Gate Fee (Airport)	1,740,000.00	1,740,000.00	1,011,600.00	1,740,000.00
12020450	Airport Landing Charges	3,000,000.00	3,000,000.00	1,970,000.00	3,000,000.00
12020459	Extention of Time	7,120,000.00	7,120,000.00	1,100,000.00	7,120,000.00

MDA: **023800100100 - Ministry of Budget & Economic Planning (Hqt)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***70,056,579,183.00***	***70,056,579,183.00***	***-***	***84,756,579,183.00***
13	***AID AND GRANTS***	***6,006,579,183.00***	***6,006,579,183.00***	***-***	***6,806,579,183.00***
1301	**AID**	***5,806,579,183.00***	***5,806,579,183.00***	***-***	***5,806,579,183.00***
130102	**FOREIGN AID**	**5,806,579,183.00**	**5,806,579,183.00**	**-**	**5,806,579,183.00**
13010202	CAPITAL FOREIGN AID	5,806,579,183.00	5,806,579,183.00	-	5,806,579,183.00
1302	**GRANTS**	***200,000,000.00***	***200,000,000.00***	***-***	***1,000,000,000.00***
130201	**DOMESTIC GRANTS**	**200,000,000.00**	**200,000,000.00**	**-**	**1,000,000,000.00**
13020102	CAPITAL GRANTS FROM FGN	200,000,000.00	200,000,000.00	-	1,000,000,000.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***64,050,000,000.00***	***64,050,000,000.00***	***-***	***77,950,000,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	***64,050,000,000.00***	***64,050,000,000.00***	***-***	***77,950,000,000.00***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**64,050,000,000.00**	**64,050,000,000.00**	**-**	**77,950,000,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	64,050,000,000.00	64,050,000,000.00	-	77,950,000,000.00

MDA: **025200100100 - Ministry of Water Resources**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***14,360,000.00***	***14,360,000.00***	***4,621,400.00***	***14,548,137,836.25***
12	***INDEPENDENT REVENUE***	***14,360,000.00***	***14,360,000.00***	***4,621,400.00***	***14,360,000.00***
1202	**NON-TAX REVENUE**	***14,360,000.00***	***14,360,000.00***	***4,621,400.00***	***14,360,000.00***
120204	**FEES - GENERAL**	**14,360,000.00**	**14,360,000.00**	**4,621,400.00**	**14,360,000.00**
12020434	TIMBER & FOREST FEES	2,500,000.00	2,500,000.00	-	2,500,000.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	3,000,000.00	3,000,000.00	140,000.00	3,000,000.00
12020456	SERVICE CHARGE	1,740,000.00	1,740,000.00	-	1,740,000.00
12020498	Contract Agreement Fee (General)	7,120,000.00	7,120,000.00	4,481,400.00	7,120,000.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***-***	***-***	***-***	***14,533,777,836.25***
1403	**LOANS/ BORROWINGS RECEIPT**	***-***	***-***	***-***	***14,533,777,836.25***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**-**	**-**	**-**	**14,533,777,836.25**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	-	-	14,533,777,836.25

MDA: **025210200100 - Water Board**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***339,236,787.00***	***339,236,787.00***	***96,078,766.36***	***339,236,787.00***
12	***INDEPENDENT REVENUE***	***339,236,787.00***	***339,236,787.00***	***96,078,766.36***	***339,236,787.00***
1202	**NON-TAX REVENUE**	***339,236,787.00***	***339,236,787.00***	***96,078,766.36***	***339,236,787.00***
120204	**FEES - GENERAL**	**339,236,787.00**	**339,236,787.00**	**96,078,766.36**	**339,236,787.00**
12020456	SERVICE CHARGE	339,236,787.00	339,236,787.00	96,078,766.36	339,236,787.00

MDA: **025300100100 - Ministry of Lands & Housing**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***16,610,360,650.17***	***16,610,360,650.17***	***920,299,330.00***	***82,118,337.00***
12	***INDEPENDENT REVENUE***	***82,118,337.00***	***82,118,337.00***	***920,299,330.00***	***82,118,337.00***
1201	**TAX REVENUE**	***17,400,000.00***	***17,400,000.00***	***38,396,600.00***	***17,400,000.00***
120103	**OTHER TAXES**	**17,400,000.00**	**17,400,000.00**	**38,396,600.00**	**17,400,000.00**
12010309	Developmemt Charge	17,400,000.00	17,400,000.00	38,396,600.00	17,400,000.00
1202	**NON-TAX REVENUE**	***64,718,337.00***	***64,718,337.00***	***881,902,730.00***	***64,718,337.00***
120204	**FEES - GENERAL**	**64,718,337.00**	**64,718,337.00**	**19,109,450.00**	**64,718,337.00**
12020408	CONTRACT REGISTRATION FEES	1,000,000.00	1,000,000.00	-	1,000,000.00
12020421	SURVEY/ PLANNING/ BUILDING FEES	1,280,000.00	1,280,000.00	-	1,280,000.00
12020424	Planning Permission	2,500,000.00	2,500,000.00	980,000.00	2,500,000.00
12020430	LAND USE FEES	1,500,000.00	1,500,000.00	-	1,500,000.00
12020436	APPLICATIONS FEES	5,000,000.00	5,000,000.00	1,834,000.00	5,000,000.00
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	48,738,337.00	48,738,337.00	16,295,450.00	48,738,337.00
12020461	CONTRACT PROCESSING	700,000.00	700,000.00	-	700,000.00
12020498	Contract Agreement Fee (General)	4,000,000.00	4,000,000.00	-	4,000,000.00
120206	**SALES - GENERAL**	**-**	**-**	**849,962,908.00**	**-**
12020613	SALES OF GOVT. BUILDINGS	-	-	849,962,908.00	-
120209	**RENT ON LAND & OTHERS - GENERAL**	**-**	**-**	**12,830,372.00**	**-**
12020901	RENT ON GOVT. LAND	-	-	12,830,372.00	-
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***16,528,242,313.17***	***16,528,242,313.17***	***-***	***-***
1402	**OTHER CAPITAL RECEIPTS**	***9,000,000,000.00***	***9,000,000,000.00***	***-***	***-***
140201	**OTHER CAPITAL RECEIPTS**	**9,000,000,000.00**	**9,000,000,000.00**	**-**	**-**
14020103	SALE OF GRA HOUSES	9,000,000,000.00	9,000,000,000.00	-	-
1403	**LOANS/ BORROWINGS RECEIPT**	***7,528,242,313.17***	***7,528,242,313.17***	***-***	***-***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**7,528,242,313.17**	**7,528,242,313.17**	**-**	**-**
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	7,528,242,313.17	7,528,242,313.17	-	-

MDA: **025400100100 - Minisrty of Rural and Community Development**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	-	-	-	***10,500,000,000.00***
13	***AID AND GRANTS***	-	-	-	***10,500,000,000.00***
1302	**GRANTS**	-	-	-	***10,500,000,000.00***
130201	**DOMESTIC GRANTS**	-	-	-	**10,500,000,000.00**
13020102	CAPITAL GRANTS FROM FGN	-	-	-	10,500,000,000.00

MDA: **026200100100 - Ministry of Animal Health Husbandry and Fisheries**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***9,548,790,000.00***	***9,548,790,000.00***	***4,169,900.00***	***13,248,790,000.00***
12	***INDEPENDENT REVENUE***	***48,790,000.00***	***48,790,000.00***	***4,169,900.00***	***48,790,000.00***
1202	**NON-TAX REVENUE**	***48,790,000.00***	***48,790,000.00***	***4,169,900.00***	***48,790,000.00***
120201	**LICENCES - GENERAL**	**15,100,000.00**	**15,100,000.00**	**321,000.00**	**15,100,000.00**
12020112	FISHING PERMITS	100,000.00	100,000.00	321,000.00	100,000.00
12020127	HIDE AND SKIN BUYERS/PRIMISES LICENSES	1,000,000.00	1,000,000.00	-	1,000,000.00
12020132	Registration of Fish Farmers Licenses	10,000,000.00	10,000,000.00	-	10,000,000.00
12020133	Registration of Fish Mongers Licenses	4,000,000.00	4,000,000.00	-	4,000,000.00
120204	**FEES - GENERAL**	**33,000,000.00**	**33,000,000.00**	**3,848,900.00**	**33,000,000.00**
12020408	CONTRACT REGISTRATION FEES	1,000,000.00	1,000,000.00	-	1,000,000.00
12020429	AGRICULTURAL/VETINARY SERVICES FEES	25,000,000.00	25,000,000.00	2,783,900.00	25,000,000.00
12020461	CONTRACT PROCESSING	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00
12020462	TRADE CATTLE FEES	5,000,000.00	5,000,000.00	-	5,000,000.00
12020498	Contract Agreement Fee (General)	1,000,000.00	1,000,000.00	965,000.00	1,000,000.00
120206	**SALES - GENERAL**	**690,000.00**	**690,000.00**	**-**	**690,000.00**
12020634	Sales of Poultry Products	100,000.00	100,000.00	-	100,000.00
12020635	Sales of Milking Cows	90,000.00	90,000.00	-	90,000.00
12020649	Sales of Livestock from Ranchers	500,000.00	500,000.00	-	500,000.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***9,500,000,000.00***	***9,500,000,000.00***	***-***	***13,200,000,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	***9,500,000,000.00***	***9,500,000,000.00***	***-***	***13,200,000,000.00***
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**4,500,000,000.00**	**4,500,000,000.00**	**-**	**4,500,000,000.00**
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	4,500,000,000.00	4,500,000,000.00	-	4,500,000,000.00
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**5,000,000,000.00**	**5,000,000,000.00**	**-**	**8,700,000,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5,000,000,000.00	5,000,000,000.00	-	8,700,000,000.00

MDA: **026900200100 - Kebbi Urban Development Authority (KUDA)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***30,000,000.00***	***30,000,000.00***	***21,249,000.00***	***39,000,000.00***
12	***INDEPENDENT REVENUE***	***30,000,000.00***	***30,000,000.00***	***21,249,000.00***	***39,000,000.00***
1202	**NON-TAX REVENUE**	***30,000,000.00***	***30,000,000.00***	***21,249,000.00***	***39,000,000.00***
120204	**FEES - GENERAL**	**27,500,000.00**	**27,500,000.00**	**19,869,000.00**	**36,500,000.00**
12020419	BILL BOARD ADVERTISEMENT FEES	7,000,000.00	7,000,000.00	10,500,000.00	15,000,000.00
12020440	SANITATION FEES	3,000,000.00	3,000,000.00	816,000.00	3,000,000.00
12020448	BUILDING PERMIT (LAND) PLANNING	15,000,000.00	15,000,000.00	5,510,000.00	15,000,000.00
12020456	SERVICE CHARGE	2,500,000.00	2,500,000.00	3,043,000.00	3,500,000.00
120205	**FINES - GENERAL**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
12020506	PENALITIES CHARGES	500,000.00	500,000.00	-	500,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,380,000.00**	**2,000,000.00**
12020808	Rent on KUDA Shops	2,000,000.00	2,000,000.00	1,380,000.00	2,000,000.00

MDA: **026900300100 - Kebbi Geographic Information System Agency (KEBG**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***1,350,000,000.00***	***1,350,000,000.00***	***600,904,782.75***	***1,640,000,000.00***
12	***INDEPENDENT REVENUE***	***1,350,000,000.00***	***1,350,000,000.00***	***600,904,782.75***	***1,640,000,000.00***
1201	**TAX REVENUE**	***520,000,000.00***	***520,000,000.00***	***3,210,000.00***	***320,000,000.00***
120103	**OTHER TAXES**	**520,000,000.00**	**520,000,000.00**	**3,210,000.00**	**320,000,000.00**
12010302	PROPERTY TAX	170,000,000.00	170,000,000.00	-	170,000,000.00
12010306	DEVELOPMENT TAX/LEVY	350,000,000.00	350,000,000.00	3,210,000.00	150,000,000.00
1202	**NON-TAX REVENUE**	***830,000,000.00***	***830,000,000.00***	***597,694,782.75***	***1,320,000,000.00***
120204	**FEES - GENERAL**	**490,000,000.00**	**490,000,000.00**	**575,007,394.75**	**980,000,000.00**
12020420	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	31,091,052.00	110,000,000.00
12020465	Land Transactions Fees	160,000,000.00	160,000,000.00	535,597,823.75	700,000,000.00
12020466	Search Fees	160,000,000.00	160,000,000.00	-	160,000,000.00
12020468	Re-Grant Charges	10,000,000.00	10,000,000.00	8,318,519.00	10,000,000.00
120205	**FINES - GENERAL**	**170,000,000.00**	**170,000,000.00**	**22,352,388.00**	**170,000,000.00**
12020542	Late Registration Charges	20,000,000.00	20,000,000.00	-	20,000,000.00
12020543	Other Penal Charges	150,000,000.00	150,000,000.00	22,352,388.00	150,000,000.00
120206	**SALES - GENERAL**	**150,000,000.00**	**150,000,000.00**	**-**	**150,000,000.00**
12020658	Sales of Bills of Enteries/Application Forms	150,000,000.00	150,000,000.00	-	150,000,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**20,000,000.00**	**20,000,000.00**	**335,000.00**	**20,000,000.00**
12020810	Rents and Premium on Allocation of Land	20,000,000.00	20,000,000.00	335,000.00	20,000,000.00

MDA: **031801100100 - Judicial Service Commission**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***2,615,500.00***	***2,615,500.00***	***-***	***2,615,500.00***
12	***INDEPENDENT REVENUE***	***2,615,500.00***	***2,615,500.00***	***-***	***2,615,500.00***
1202	**NON-TAX REVENUE**	***2,615,500.00***	***2,615,500.00***	***-***	***2,615,500.00***
120204	**FEES - GENERAL**	**1,762,500.00**	**1,762,500.00**	**-**	**1,762,500.00**
12020444	COURT FEE AREA COURT	1,762,500.00	1,762,500.00	-	1,762,500.00
120205	**FINES - GENERAL**	**853,000.00**	**853,000.00**	**-**	**853,000.00**
12020503	COURT FINE AREA COURT	853,000.00	853,000.00	-	853,000.00

MDA: **031805100100 - High Court**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***48,350,000.00***	***48,350,000.00***	***15,508,000.00***	***44,150,000.00***
12	***INDEPENDENT REVENUE***	***48,350,000.00***	***48,350,000.00***	***15,508,000.00***	***44,150,000.00***
1202	**NON-TAX REVENUE**	***48,350,000.00***	***48,350,000.00***	***15,508,000.00***	***44,150,000.00***
120204	**FEES - GENERAL**	**41,350,000.00**	**41,350,000.00**	**15,485,000.00**	**37,150,000.00**
12020456	SERVICE CHARGE	17,500,000.00	17,500,000.00	15,485,000.00	17,500,000.00
12020457	Certification of Document	2,600,000.00	2,600,000.00	-	2,600,000.00
12020472	Notice of Appeal	1,650,000.00	1,650,000.00	-	1,650,000.00
12020473	Filling of Statement of Claim	3,400,000.00	3,400,000.00	-	3,400,000.00
12020475	Filling fee of Statement of Defence	5,200,000.00	5,200,000.00	-	1,000,000.00
12020482	Official Seal	11,000,000.00	11,000,000.00	-	11,000,000.00
120205	**FINES - GENERAL**	**7,000,000.00**	**7,000,000.00**	**23,000.00**	**7,000,000.00**
12020504	COURT FINE MOBILE COURT	7,000,000.00	7,000,000.00	23,000.00	7,000,000.00

MDA: **031805300100 - Sharia Court**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***16,000,000.00***	***16,000,000.00***	***18,753,076.24***	***28,150,000.00***
12	***INDEPENDENT REVENUE***	***16,000,000.00***	***16,000,000.00***	***18,753,076.24***	***28,150,000.00***
1202	**NON-TAX REVENUE**	***16,000,000.00***	***16,000,000.00***	***18,753,076.24***	***28,150,000.00***
120204	**FEES - GENERAL**	**8,600,000.00**	**8,600,000.00**	**13,631,076.24**	**20,750,000.00**
12020401	COURT FEES	5,800,000.00	5,800,000.00	13,008,576.24	18,000,000.00
12020409	MARRIAGE/ DIVORCE FEES	600,000.00	600,000.00	491,000.00	600,000.00
12020422	Court Fees Declaration/Affidavit	600,000.00	600,000.00	131,500.00	600,000.00
12020447	Gate Fee (Airport)	550,000.00	550,000.00	-	500,000.00
12020455	Right of Possesion	300,000.00	300,000.00	-	300,000.00
12020477	Filing of an Appeal	200,000.00	200,000.00	-	200,000.00
12020478	Appeal Out of Time	150,000.00	150,000.00	-	150,000.00
12020480	Stay of Execution	150,000.00	150,000.00	-	150,000.00
12020481	Copy of Record of Proceeding	250,000.00	250,000.00	-	250,000.00
120205	**FINES - GENERAL**	**7,000,000.00**	**7,000,000.00**	**5,122,000.00**	**7,000,000.00**
12020501	FINES/PENALTIES	7,000,000.00	7,000,000.00	5,122,000.00	7,000,000.00
120212	**INTEREST EARNED**	**400,000.00**	**400,000.00**	**-**	**400,000.00**
12021212	RECOVERY OF DEBT	250,000.00	250,000.00	-	250,000.00
12021213	SUMMONS TO A DEBTOR	150,000.00	150,000.00	-	150,000.00

MDA: **051300100100 - Ministry of Youths & Sports**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***32,500,000.00***	***32,500,000.00***	***-***	***32,500,000.00***
12	***INDEPENDENT REVENUE***	***32,500,000.00***	***32,500,000.00***	***-***	***32,500,000.00***
1202	**NON-TAX REVENUE**	***32,500,000.00***	***32,500,000.00***	***-***	***32,500,000.00***
120204	**FEES - GENERAL**	**9,500,000.00**	**9,500,000.00**	**-**	**9,500,000.00**
12020408	CONTRACT REGISTRATION FEES	1,000,000.00	1,000,000.00	-	1,000,000.00
12020425	ASSOCIATION FEES	500,000.00	500,000.00	-	500,000.00
12020461	CONTRACT PROCESSING	1,000,000.00	1,000,000.00	-	1,000,000.00
12020498	Contract Agreement Fee (General)	7,000,000.00	7,000,000.00	-	7,000,000.00
120207	**EARNINGS -GENERAL**	**23,000,000.00**	**23,000,000.00**	**-**	**23,000,000.00**
12020724	Earnings from Football Academy	23,000,000.00	23,000,000.00	-	23,000,000.00

MDA: **051400100100 - Ministry of Women Affairs**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***4,905,250,000.00***	***4,905,250,000.00***	***4,502,810,000.00***	***455,950,000.00***
12	***INDEPENDENT REVENUE***	***5,250,000.00***	***5,250,000.00***	***2,810,000.00***	***5,950,000.00***
1202	**NON-TAX REVENUE**	***5,250,000.00***	***5,250,000.00***	***2,810,000.00***	***5,950,000.00***
120204	**FEES - GENERAL**	**4,800,000.00**	**4,800,000.00**	**2,410,000.00**	**4,800,000.00**
12020408	CONTRACT REGISTRATION FEES	500,000.00	500,000.00	25,000.00	500,000.00
12020461	CONTRACT PROCESSING	300,000.00	300,000.00	25,000.00	300,000.00
12020498	Contract Agreement Fee (General)	4,000,000.00	4,000,000.00	2,360,000.00	4,000,000.00
120207	**EARNINGS -GENERAL**	**300,000.00**	**300,000.00**	**400,000.00**	**1,000,000.00**
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	300,000.00	300,000.00	400,000.00	1,000,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**150,000.00**	**150,000.00**	**-**	**150,000.00**
12020804	RENT ON CONFERENCE CENTRES	150,000.00	150,000.00	-	150,000.00
13	***AID AND GRANTS***	***4,900,000,000.00***	***4,900,000,000.00***	***4,500,000,000.00***	***450,000,000.00***
1302	**GRANTS**	***4,900,000,000.00***	***4,900,000,000.00***	***4,500,000,000.00***	***450,000,000.00***
130202	**FOREIGN GRANTS**	**4,900,000,000.00**	**4,900,000,000.00**	**4,500,000,000.00**	**450,000,000.00**
13020202	CAPITAL FOREIGN GRANTS	4,900,000,000.00	4,900,000,000.00	4,500,000,000.00	450,000,000.00

MDA: **051700100100 - Ministry for Basic and Secondary Education**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***7,484,320,000.00***	***7,484,320,000.00***	***7,452,755,321.00***	***7,466,320,000.00***
12	***INDEPENDENT REVENUE***	***34,320,000.00***	***34,320,000.00***	***2,755,321.00***	***16,320,000.00***
1202	**NON-TAX REVENUE**	***34,320,000.00***	***34,320,000.00***	***2,755,321.00***	***16,320,000.00***
120201	**LICENCES - GENERAL**	**6,820,000.00**	**6,820,000.00**	**-**	**6,820,000.00**
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENSES	6,820,000.00	6,820,000.00	-	6,820,000.00
120204	**FEES - GENERAL**	**27,500,000.00**	**27,500,000.00**	**2,755,321.00**	**9,500,000.00**
12020408	CONTRACT REGISTRATION FEES	5,000,000.00	5,000,000.00	1,585,000.00	5,000,000.00
12020461	CONTRACT PROCESSING	2,500,000.00	2,500,000.00	-	2,500,000.00
12020498	Contract Agreement Fee (General)	20,000,000.00	20,000,000.00	1,170,321.00	2,000,000.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***7,450,000,000.00***	***7,450,000,000.00***	***7,450,000,000.00***	***7,450,000,000.00***
1403	**LOANS/ BORROWINGS RECEIPT**	***7,450,000,000.00***	***7,450,000,000.00***	***7,450,000,000.00***	***7,450,000,000.00***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**7,450,000,000.00**	**7,450,000,000.00**	**7,450,000,000.00**	**7,450,000,000.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00

MDA: **051700300100 - Universal Basic Education (UBE)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***3,554,642,584.46***	***3,554,642,584.46***	***3,559,796,515.04***	***3,554,642,584.46***
13	***AID AND GRANTS***	***3,554,642,584.46***	***3,554,642,584.46***	***3,559,796,515.04***	***3,554,642,584.46***
1302	**GRANTS**	***3,554,642,584.46***	***3,554,642,584.46***	***3,559,796,515.04***	***3,554,642,584.46***
130201	**DOMESTIC GRANTS**	**3,554,642,584.46**	**3,554,642,584.46**	**3,559,796,515.04**	**3,554,642,584.46**
13020102	CAPITAL GRANTS FROM FGN	3,554,642,584.46	3,554,642,584.46	3,559,796,515.04	3,554,642,584.46

MDA: **051702700100 - Abdullahi Fodio Islamic Centre**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***50,000,000.00***	***50,000,000.00***	***64,050,000.00***	***70,000,000.00***
12	***INDEPENDENT REVENUE***	***50,000,000.00***	***50,000,000.00***	***64,050,000.00***	***70,000,000.00***
1202	**NON-TAX REVENUE**	***50,000,000.00***	***50,000,000.00***	***64,050,000.00***	***70,000,000.00***
120204	**FEES - GENERAL**	**50,000,000.00**	**50,000,000.00**	**64,050,000.00**	**70,000,000.00**
12020436	APPLICATIONS FEES	50,000,000.00	50,000,000.00	64,050,000.00	70,000,000.00

MDA: **056300100100 - Ministry for Higher Education**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***1,850,000.00***	***1,850,000.00***	***1,200,000.00***	***1,850,000.00***
12	***INDEPENDENT REVENUE***	***1,850,000.00***	***1,850,000.00***	***1,200,000.00***	***1,850,000.00***
1202	**NON-TAX REVENUE**	***1,850,000.00***	***1,850,000.00***	***1,200,000.00***	***1,850,000.00***
120201	**LICENCES - GENERAL**	**1,850,000.00**	**1,850,000.00**	**1,200,000.00**	**1,850,000.00**
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENSES	1,850,000.00	1,850,000.00	1,200,000.00	1,850,000.00

MDA: **056301800100 - State Polytechnic, Dakin Gari**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***1,165,966,701.00***	***1,165,966,701.00***	***3,000,000.00***	***2,025,066,701.00***
12	***INDEPENDENT REVENUE***	***6,500,000.00***	***6,500,000.00***	***3,000,000.00***	***6,500,000.00***
1202	**NON-TAX REVENUE**	***6,500,000.00***	***6,500,000.00***	***3,000,000.00***	***6,500,000.00***
120204	**FEES - GENERAL**	**6,500,000.00**	**6,500,000.00**	**3,000,000.00**	**6,500,000.00**
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	6,500,000.00	6,500,000.00	3,000,000.00	6,500,000.00
13	***AID AND GRANTS***	***1,159,466,701.00***	***1,159,466,701.00***	***-***	***2,018,566,701.00***
1302	**GRANTS**	***1,159,466,701.00***	***1,159,466,701.00***	***-***	***2,018,566,701.00***
130201	**DOMESTIC GRANTS**	**1,159,466,701.00**	**1,159,466,701.00**	**-**	**2,018,566,701.00**
13020102	CAPITAL GRANTS FROM FGN	1,159,466,701.00	1,159,466,701.00	-	2,018,566,701.00

MDA: **056301900100 - Adamu Augie College of Education, Argungu**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***740,962,602.00***	***740,962,602.00***	***26,039,000.00***	***2,068,928,260.00***
12	***INDEPENDENT REVENUE***	***70,100,000.00***	***70,100,000.00***	***26,039,000.00***	***90,500,000.00***
1202	**NON-TAX REVENUE**	***70,100,000.00***	***70,100,000.00***	***26,039,000.00***	***90,500,000.00***
120204	**FEES - GENERAL**	**70,100,000.00**	**70,100,000.00**	**26,039,000.00**	**90,500,000.00**
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	100,000.00	100,000.00	25,489,000.00	30,000,000.00
12020436	APPLICATIONS FEES	10,000,000.00	10,000,000.00	-	10,000,000.00
12020459	Extention of Time	5,000,000.00	5,000,000.00	-	-
12020463	HOSTEL FEE	5,000,000.00	5,000,000.00	550,000.00	500,000.00
12020474	Registration Fee	50,000,000.00	50,000,000.00	-	50,000,000.00
13	***AID AND GRANTS***	***670,862,602.00***	***670,862,602.00***	***-***	***1,978,428,260.00***
1302	**GRANTS**	***670,862,602.00***	***670,862,602.00***	***-***	***1,978,428,260.00***
130201	**DOMESTIC GRANTS**	**670,862,602.00**	**670,862,602.00**	**-**	**1,978,428,260.00**
13020102	CAPITAL GRANTS FROM FGN	670,862,602.00	670,862,602.00	-	1,978,428,260.00

MDA: **056302100100 - State University of Science & Technology Aliero**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***1,943,274,930.00***	***1,943,274,930.00***	***-***	***1,943,274,930.00***
12	***INDEPENDENT REVENUE***	***286,330,000.00***	***286,330,000.00***	***-***	***286,330,000.00***
1202	**NON-TAX REVENUE**	***286,330,000.00***	***286,330,000.00***	***-***	***286,330,000.00***
120204	**FEES - GENERAL**	**286,330,000.00**	**286,330,000.00**	**-**	**286,330,000.00**
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	2,000,000.00	2,000,000.00	-	2,000,000.00
12020436	APPLICATIONS FEES	19,830,000.00	19,830,000.00	-	19,830,000.00
12020456	SERVICE CHARGE	1,000,000.00	1,000,000.00	-	1,000,000.00
12020459	Extention of Time	251,500,000.00	251,500,000.00	-	251,500,000.00
12020463	HOSTEL FEE	12,000,000.00	12,000,000.00	-	12,000,000.00
13	***AID AND GRANTS***	***1,656,944,930.00***	***1,656,944,930.00***	***-***	***1,656,944,930.00***
1302	**GRANTS**	***1,656,944,930.00***	***1,656,944,930.00***	***-***	***1,656,944,930.00***
130201	**DOMESTIC GRANTS**	**1,656,944,930.00**	**1,656,944,930.00**	**-**	**1,656,944,930.00**
13020102	CAPITAL GRANTS FROM FGN	1,656,944,930.00	1,656,944,930.00	-	1,656,944,930.00

MDA: **056302800100 - College of Preliminary Studies, Yauri**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***21,664,000.00***	***21,664,000.00***	***2,648,000.00***	***21,664,000.00***
12	***INDEPENDENT REVENUE***	***21,664,000.00***	***21,664,000.00***	***2,648,000.00***	***21,664,000.00***
1202	**NON-TAX REVENUE**	***21,664,000.00***	***21,664,000.00***	***2,648,000.00***	***21,664,000.00***
120204	**FEES - GENERAL**	**21,664,000.00**	**21,664,000.00**	**2,648,000.00**	**21,664,000.00**
12020436	APPLICATIONS FEES	1,084,000.00	1,084,000.00	2,648,000.00	1,084,000.00
12020474	Registration Fee	20,580,000.00	20,580,000.00	-	20,580,000.00

MDA: **052100100100 - Ministry of Health**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***12,377,240,951.25***	***12,377,240,951.25***	***2,055,000.00***	***40,000,000.00***
12	***INDEPENDENT REVENUE***	***40,000,000.00***	***40,000,000.00***	***2,055,000.00***	***40,000,000.00***
1202	**NON-TAX REVENUE**	***40,000,000.00***	***40,000,000.00***	***2,055,000.00***	***40,000,000.00***
120201	**LICENCES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**1,555,000.00**	**10,000,000.00**
12020122	PATENT MEDICINE & DRUG STORES LICENSES	10,000,000.00	10,000,000.00	1,555,000.00	10,000,000.00
120204	**FEES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**500,000.00**	**5,000,000.00**
12020461	CONTRACT PROCESSING	5,000,000.00	5,000,000.00	500,000.00	5,000,000.00
120207	**EARNINGS -GENERAL**	**25,000,000.00**	**25,000,000.00**	**-**	**25,000,000.00**
12020726	Earnings from Hospitals	25,000,000.00	25,000,000.00	-	25,000,000.00
13	***AID AND GRANTS***	***1,616,815,951.25***	***1,616,815,951.25***	***-***	***-***
1301	**AID**	***1,616,815,951.25***	***1,616,815,951.25***	***-***	***-***
130102	**FOREIGN AID**	**1,616,815,951.25**	**1,616,815,951.25**	**-**	**-**
13010202	CAPITAL FOREIGN AID	1,616,815,951.25	1,616,815,951.25	-	-
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***10,720,425,000.00***	***10,720,425,000.00***	***-***	***-***
1403	**LOANS/ BORROWINGS RECEIPT**	***10,720,425,000.00***	***10,720,425,000.00***	***-***	***-***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**10,720,425,000.00**	**10,720,425,000.00**	**-**	**-**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	10,720,425,000.00	10,720,425,000.00	-	-

MDA: **052102600100 - Sir-Yahaya Memorial Hospital**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***3,000,000.00***	***3,000,000.00***	***-***	***3,000,000.00***
12	***INDEPENDENT REVENUE***	***3,000,000.00***	***3,000,000.00***	***-***	***3,000,000.00***
1202	**NON-TAX REVENUE**	***3,000,000.00***	***3,000,000.00***	***-***	***3,000,000.00***
120207	**EARNINGS -GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
12020726	Earnings from Hospitals	3,000,000.00	3,000,000.00	-	3,000,000.00

MDA: **052110200100 - General Hospitals**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***70,000,000.00***	***70,000,000.00***	***5,991,874.95***	***10,000,000.00***
12	***INDEPENDENT REVENUE***	***70,000,000.00***	***70,000,000.00***	***5,991,874.95***	***10,000,000.00***
1202	**NON-TAX REVENUE**	***70,000,000.00***	***70,000,000.00***	***5,991,874.95***	***10,000,000.00***
120207	**EARNINGS -GENERAL**	**70,000,000.00**	**70,000,000.00**	**5,991,874.95**	**10,000,000.00**
12020726	Earnings from Hospitals	70,000,000.00	70,000,000.00	5,991,874.95	10,000,000.00

MDA: **052110400100 - College of Nursing Sciences**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***35,080,000.00***	***35,080,000.00***	***4,942,800.00***	***35,080,000.00***
12	***INDEPENDENT REVENUE***	***35,080,000.00***	***35,080,000.00***	***4,942,800.00***	***35,080,000.00***
1202	**NON-TAX REVENUE**	***35,080,000.00***	***35,080,000.00***	***4,942,800.00***	***35,080,000.00***
120204	**FEES - GENERAL**	**28,080,000.00**	**28,080,000.00**	**4,942,800.00**	**28,080,000.00**
12020463	HOSTEL FEE	8,080,000.00	8,080,000.00	4,942,800.00	8,080,000.00
12020474	Registration Fee	20,000,000.00	20,000,000.00	-	20,000,000.00
120206	**SALES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
12020615	Sales of Application Forms	5,000,000.00	5,000,000.00	-	5,000,000.00
120207	**EARNINGS -GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000,000.00	2,000,000.00	-	2,000,000.00

MDA: **052110600100 - College of Health Sciences Technology, Jega**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***87,130,000.00***	***87,130,000.00***	***9,984,012.87***	***23,000,000.00***
12	***INDEPENDENT REVENUE***	***87,130,000.00***	***87,130,000.00***	***9,984,012.87***	***23,000,000.00***
1202	**NON-TAX REVENUE**	***87,130,000.00***	***87,130,000.00***	***9,984,012.87***	***23,000,000.00***
120204	**FEES - GENERAL**	**76,630,000.00**	**76,630,000.00**	**-**	**8,000,000.00**
12020463	HOSTEL FEE	3,040,000.00	3,040,000.00	-	3,000,000.00
12020474	Registration Fee	73,590,000.00	73,590,000.00	-	5,000,000.00
120206	**SALES - GENERAL**	**10,500,000.00**	**10,500,000.00**	**9,984,012.87**	**15,000,000.00**
12020615	Sales of Application Forms	10,500,000.00	10,500,000.00	9,984,012.87	15,000,000.00

MDA: **052110800100 - Kebbi State Contributory Healthcare Management Ag**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***1,487,675,472.00***	***1,487,675,472.00***	***-***	***1,487,675,472.00***
12	***INDEPENDENT REVENUE***	***800,000,000.00***	***800,000,000.00***	***-***	***800,000,000.00***
1202	**NON-TAX REVENUE**	***800,000,000.00***	***800,000,000.00***	***-***	***800,000,000.00***
120204	**FEES - GENERAL**	**800,000,000.00**	**800,000,000.00**	**-**	**800,000,000.00**
12020456	SERVICE CHARGE	800,000,000.00	800,000,000.00	-	800,000,000.00
13	***AID AND GRANTS***	***687,675,472.00***	***687,675,472.00***	***-***	***687,675,472.00***
1302	**GRANTS**	***687,675,472.00***	***687,675,472.00***	***-***	***687,675,472.00***
130201	**DOMESTIC GRANTS**	**687,675,472.00**	**687,675,472.00**	**-**	**687,675,472.00**
13020102	CAPITAL GRANTS FROM FGN	687,675,472.00	687,675,472.00	-	687,675,472.00

MDA: **053500100100 - Ministry of Environment**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***29,635,860,000.00***	***29,635,860,000.00***	***102,843,206.80***	***12,488,233,900.00***
12	***INDEPENDENT REVENUE***	***1,015,860,000.00***	***1,015,860,000.00***	***102,843,206.80***	***1,015,860,000.00***
1202	**NON-TAX REVENUE**	***1,015,860,000.00***	***1,015,860,000.00***	***102,843,206.80***	***1,015,860,000.00***
120204	**FEES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**1,550,000.00**	**5,000,000.00**
12020440	SANITATION FEES	5,000,000.00	5,000,000.00	1,550,000.00	5,000,000.00
120205	**FINES - GENERAL**	**360,000.00**	**360,000.00**	**-**	**360,000.00**
12020506	PENALITIES CHARGES	200,000.00	200,000.00	-	200,000.00
12020507	Compensation on trees and eco trees	160,000.00	160,000.00	-	160,000.00
120206	**SALES - GENERAL**	**1,005,000,000.00**	**1,005,000,000.00**	**101,293,206.80**	**1,005,000,000.00**
12020633	Sales of Tueguya Farming Products	1,000,000,000.00	1,000,000,000.00	97,921,706.80	1,000,000,000.00
12020647	Sales of Other Forest Products	5,000,000.00	5,000,000.00	3,371,500.00	5,000,000.00
120207	**EARNINGS -GENERAL**	**5,500,000.00**	**5,500,000.00**	**-**	**5,500,000.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000.00	2,000,000.00	-	2,000,000.00
12020713	Earning from Commercial Activities/Printing	2,500,000.00	2,500,000.00	-	2,500,000.00
12020720	Earning from Royalties	1,000,000.00	1,000,000.00	-	1,000,000.00
14	***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS***	***28,620,000,000.00***	***28,620,000,000.00***	***-***	***11,472,373,900.00***
1403	**LOANS/ BORROWINGS RECEIPT**	***28,620,000,000.00***	***28,620,000,000.00***	***-***	***11,472,373,900.00***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**28,620,000,000.00**	**28,620,000,000.00**	**-**	**11,472,373,900.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	28,620,000,000.00	28,620,000,000.00	-	11,472,373,900.00

MDA: **053501600100 - Kebbi Environmental Protection Agency (KESEPA)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***2,600,000.00***	***2,600,000.00***	***243,000.00***	***1,600,000.00***
12	***INDEPENDENT REVENUE***	***2,600,000.00***	***2,600,000.00***	***243,000.00***	***1,600,000.00***
1202	**NON-TAX REVENUE**	***2,600,000.00***	***2,600,000.00***	***243,000.00***	***1,600,000.00***
120205	**FINES - GENERAL**	**100,000.00**	**100,000.00**	**243,000.00**	**100,000.00**
12020541	Violation Charge	100,000.00	100,000.00	243,000.00	100,000.00
120207	**EARNINGS -GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**1,000,000.00**
12020717	Earning from Bakery Industries	2,000,000.00	2,000,000.00	-	1,000,000.00
120213	**RE-IMBURSEMENT GENERAL**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
12021305	Environmental Audit Report	500,000.00	500,000.00	-	500,000.00

MDA: **054400200100 - Social Security Welfare Fund**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
1	***REVENUE***	***24,000,000.00***	***24,000,000.00***	***121,184,825.21***	***450,000,000.00***
13	***AID AND GRANTS***	***24,000,000.00***	***24,000,000.00***	***121,184,825.21***	***450,000,000.00***
1302	**GRANTS**	***24,000,000.00***	***24,000,000.00***	***121,184,825.21***	***450,000,000.00***
130201	**DOMESTIC GRANTS**	**24,000,000.00**	**24,000,000.00**	**121,184,825.21**	**450,000,000.00**
13020103	CURRENT GRANTS FROM LGAS	24,000,000.00	24,000,000.00	121,184,825.21	450,000,000.00

RECURRENT EXPENDITURE

MDA: 011100100100 - Office of the Executive Governor

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***13,394,521,845.13***	***15,394,521,845.13***	***5,317,135,260.00***	***15,412,625,290.28***
21	***PERSONNEL COST***	***365,163,391.13***	***365,163,391.13***	***71,447,460.00***	***383,266,836.28***
2101	**SALARY**	***365,163,391.13***	***365,163,391.13***	***71,447,460.00***	***383,266,836.28***
210101	**SALARIES AND WAGES**	**365,163,391.13**	**365,163,391.13**	**71,447,460.00**	**383,266,836.28**
21010101	SALARY	365,163,391.13	365,163,391.13	71,447,460.00	383,266,836.28
22	***OTHER RECURRENT COSTS***	***13,029,358,454.00***	***15,029,358,454.00***	***5,245,687,800.00***	***15,029,358,454.00***
2202	**OVERHEAD COST**	***11,529,358,454.00***	***11,529,358,454.00***	***4,406,987,800.00***	***11,529,358,454.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,611,358,454.00**	**4,611,358,454.00**	**961,255,000.00**	**4,611,358,454.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,611,358,454.00	4,611,358,454.00	961,255,000.00	4,611,358,454.00
220202	**UTILITIES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**-**	**10,000,000.00**
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	-	5,000,000.00
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	-	5,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**753,000,000.00**	**753,000,000.00**	**479,160,200.00**	**753,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	-	15,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	3,500,000.00	6,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	732,000,000.00	732,000,000.00	475,660,200.00	732,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,270,000,000.00**	**2,270,000,000.00**	**526,696,000.00**	**2,270,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000,000.00	1,000,000,000.00	495,604,500.00	1,000,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000,000.00	70,000,000.00	-	70,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000,000.00	600,000,000.00	31,091,500.00	600,000,000.00
22020406	OTHER MAINTENANCE SERVICES	600,000,000.00	600,000,000.00	-	600,000,000.00
220206	**OTHER SERVICES - GENERAL**	**2,880,000,000.00**	**2,880,000,000.00**	**2,237,219,000.00**	**2,880,000,000.00**
22020601	SECURITY SERVICES	2,880,000,000.00	2,880,000,000.00	2,237,219,000.00	2,880,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,005,000,000.00**	**1,005,000,000.00**	**202,657,600.00**	**1,005,000,000.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	-	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	900,000,000.00	900,000,000.00	139,057,600.00	900,000,000.00
22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00	63,600,000.00	100,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***1,500,000,000.00***	***3,500,000,000.00***	***838,700,000.00***	***3,500,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,500,000,000.00**	**3,500,000,000.00**	**838,700,000.00**	**3,500,000,000.00**
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,000,000,000.00	1,000,000,000.00	628,700,000.00	1,000,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	500,000,000.00	2,500,000,000.00	210,000,000.00	2,500,000,000.00

MDA: 011100100200 - Office of the Deputy Governor

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*666,200,000.00*	*666,200,000.00*	*491,400,000.00*	*675,200,000.00*
21	*PERSONNEL COST*	*1,000,000.00*	*1,000,000.00*	*500,000.00*	*10,000,000.00*
2101	**SALARY**	*1,000,000.00*	*1,000,000.00*	*500,000.00*	*10,000,000.00*
210101	**SALARIES AND WAGES**	**1,000,000.00**	**1,000,000.00**	**500,000.00**	**10,000,000.00**
21010101	SALARY	1,000,000.00	1,000,000.00	500,000.00	10,000,000.00
22	*OTHER RECURRENT COSTS*	*665,200,000.00*	*665,200,000.00*	*490,900,000.00*	*665,200,000.00*
2202	**OVERHEAD COST**	*568,700,000.00*	*568,700,000.00*	*418,340,000.00*	*568,700,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**175,000,000.00**	**175,000,000.00**	**133,200,000.00**	**175,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	175,000,000.00	175,000,000.00	133,200,000.00	175,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,150,000.00**	**3,150,000.00**	**1,750,000.00**	**3,150,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	3,150,000.00	1,750,000.00	3,150,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**161,200,000.00**	**161,200,000.00**	**120,750,000.00**	**161,200,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	157,000,000.00	157,000,000.00	119,250,000.00	157,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	4,200,000.00	1,500,000.00	4,200,000.00
220205	**TRAINING - GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	-	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**227,350,000.00**	**227,350,000.00**	**162,640,000.00**	**227,350,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	89,350,000.00	89,350,000.00	68,490,000.00	89,350,000.00
22021007	WELFARE PACKAGES	138,000,000.00	138,000,000.00	94,150,000.00	138,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*96,500,000.00*	*96,500,000.00*	*72,560,000.00*	*96,500,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**96,500,000.00**	**96,500,000.00**	**72,560,000.00**	**96,500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	96,500,000.00	96,500,000.00	72,560,000.00	96,500,000.00

MDA: 011100500100 - Sustainable Development Goals (SDGs)

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***30,112,000.00***	***30,112,000.00***	***22,581,000.00***	***30,112,000.00***
22	***OTHER RECURRENT COSTS***	***30,112,000.00***	***30,112,000.00***	***22,581,000.00***	***30,112,000.00***
2202	**OVERHEAD COST**	***30,016,000.00***	***30,016,000.00***	***22,509,000.00***	***30,016,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,596,000.00**	**10,596,000.00**	**7,947,000.00**	**10,596,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,596,000.00	10,596,000.00	7,947,000.00	10,596,000.00
220202	**UTILITIES - GENERAL**	**340,000.00**	**340,000.00**	**252,000.00**	**340,000.00**
22020201	ELECTRICITY CHARGES	340,000.00	340,000.00	252,000.00	340,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,580,000.00**	**2,580,000.00**	**1,935,000.00**	**2,580,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,580,000.00	2,580,000.00	1,935,000.00	2,580,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,600,000.00**	**9,600,000.00**	**7,200,000.00**	**9,600,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,400,000.00	5,400,000.00	4,050,000.00	5,400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,220,000.00	2,220,000.00	1,665,000.00	2,220,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	720,000.00	720,000.00	540,000.00	720,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,260,000.00	1,260,000.00	945,000.00	1,260,000.00
220205	**TRAINING - GENERAL**	**720,000.00**	**720,000.00**	**540,000.00**	**720,000.00**
22020501	LOCAL TRAINING	720,000.00	720,000.00	540,000.00	720,000.00
220206	**OTHER SERVICES - GENERAL**	**600,000.00**	**600,000.00**	**450,000.00**	**600,000.00**
22020601	SECURITY SERVICES	600,000.00	600,000.00	450,000.00	600,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**840,000.00**	**840,000.00**	**630,000.00**	**840,000.00**
22020701	FINANCIAL CONSULTING	840,000.00	840,000.00	630,000.00	840,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,740,000.00**	**4,740,000.00**	**3,555,000.00**	**4,740,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	2,460,000.00	2,460,000.00	1,845,000.00	2,460,000.00
22021007	WELFARE PACKAGES	2,280,000.00	2,280,000.00	1,710,000.00	2,280,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***96,000.00***	***96,000.00***	***72,000.00***	***96,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**96,000.00**	**96,000.00**	**72,000.00**	**96,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	96,000.00	96,000.00	72,000.00	96,000.00

MDA: **011100800100 - Kebbi State Emmergency Relief Agency (**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*203,600,000.00*	*203,600,000.00*	*18,020,000.00*	*203,600,000.00*
22	*OTHER RECURRENT COSTS*	*203,600,000.00*	*203,600,000.00*	*18,020,000.00*	*203,600,000.00*
2202	**OVERHEAD COST**	*203,600,000.00*	*203,600,000.00*	*18,020,000.00*	*203,600,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**19,200,000.00**	**19,200,000.00**	**3,300,000.00**	**19,200,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,200,000.00	19,200,000.00	3,300,000.00	19,200,000.00
220202	**UTILITIES - GENERAL**	**5,800,000.00**	**5,800,000.00**	**90,000.00**	**5,800,000.00**
22020201	ELECTRICITY CHARGES	5,800,000.00	5,800,000.00	90,000.00	5,800,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**158,700,000.00**	**158,700,000.00**	**10,990,000.00**	**158,700,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,700,000.00	6,700,000.00	4,000,000.00	6,700,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	152,000,000.00	152,000,000.00	6,990,000.00	152,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,850,000.00**	**5,850,000.00**	**1,190,000.00**	**5,850,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,700,000.00	4,700,000.00	990,000.00	4,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,150,000.00	1,150,000.00	200,000.00	1,150,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**14,050,000.00**	**14,050,000.00**	**2,450,000.00**	**14,050,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	5,400,000.00	5,400,000.00	2,000,000.00	5,400,000.00
22021007	WELFARE PACKAGES	8,650,000.00	8,650,000.00	450,000.00	8,650,000.00

MDA: 011100900100 - Due Process

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***88,000,000.00***	***88,000,000.00***	***15,000,000.00***	***88,000,000.00***
22	***OTHER RECURRENT COSTS***	***88,000,000.00***	***88,000,000.00***	***15,000,000.00***	***88,000,000.00***
2202	**OVERHEAD COST**	***88,000,000.00***	***88,000,000.00***	***15,000,000.00***	***88,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**16,000,000.00**	**16,000,000.00**	**3,000,000.00**	**16,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,000,000.00	16,000,000.00	3,000,000.00	16,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,000,000.00**	**8,000,000.00**	**1,650,000.00**	**8,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	900,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	750,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**21,000,000.00**	**21,000,000.00**	**5,250,000.00**	**21,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,000,000.00	16,000,000.00	3,750,000.00	16,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,500,000.00	5,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**17,000,000.00**	**17,000,000.00**	**1,500,000.00**	**17,000,000.00**
22020701	FINANCIAL CONSULTING	17,000,000.00	17,000,000.00	1,500,000.00	17,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,000,000.00**	**26,000,000.00**	**3,600,000.00**	**26,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	600,000.00	7,000,000.00
22021007	WELFARE PACKAGES	19,000,000.00	19,000,000.00	3,000,000.00	19,000,000.00

MDA: 011101800100 - Special Services

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***108,454,509.90***	***108,454,509.90***	***-***	***7,195,328,823.78***
21	***PERSONNEL COST***	***5,173,509.90***	***5,173,509.90***	***-***	***12,047,823.78***
2101	**SALARY**	***5,173,509.90***	***5,173,509.90***	**-**	***12,047,823.78***
210101	**SALARIES AND WAGES**	**5,173,509.90**	**5,173,509.90**	**-**	**12,047,823.78**
21010101	SALARY	5,173,509.90	5,173,509.90	-	12,047,823.78
22	***OTHER RECURRENT COSTS***	***103,281,000.00***	***103,281,000.00***	***-***	***103,281,000.00***
2202	**OVERHEAD COST**	***103,281,000.00***	***103,281,000.00***	**-**	***103,281,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,000,000.00**	**1,000,000.00**	**-**	**1,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	-	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**400,000.00**	**400,000.00**	**-**	**400,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	-	400,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,500,000.00**	**1,500,000.00**	**-**	**1,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	-	1,500,000.00
220206	**OTHER SERVICES - GENERAL**	**70,381,000.00**	**70,381,000.00**	**-**	**70,381,000.00**
22020601	SECURITY SERVICES	70,381,000.00	70,381,000.00	-	70,381,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**30,000,000.00**	**30,000,000.00**	**-**	**30,000,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000.00	25,000,000.00	-	25,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	-	5,000,000.00

MDA: 011102800100 - National Council for Women Society (NC

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***600,000.00***	***600,000.00***	***-***	***600,000.00***
22	***OTHER RECURRENT COSTS***	***600,000.00***	***600,000.00***	***-***	***600,000.00***
2202	**OVERHEAD COST**	***600,000.00***	***600,000.00***	***-***	***600,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	-	100,000.00
220202	**UTILITIES - GENERAL**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22020205	WATER RATES	100,000.00	100,000.00	-	100,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**150,000.00**	**150,000.00**	**-**	**150,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00	-	150,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**150,000.00**	**150,000.00**	**-**	**150,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	-	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	-	50,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	-	50,000.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	-	50,000.00

MDA: 011103300100 - State Agency for Control of AIDS/HIV

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***260,000,000.00***	***260,000,000.00***	***-***	***510,000,000.00***
22	***OTHER RECURRENT COSTS***	***10,000,000.00***	***10,000,000.00***	***-***	***10,000,000.00***
2202	**OVERHEAD COST**	***10,000,000.00***	***10,000,000.00***	**-**	***10,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000.00**	**1,500,000.00**	**-**	**1,500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	-	1,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**360,000.00**	**360,000.00**	**-**	**360,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	360,000.00	360,000.00	-	360,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,440,000.00**	**2,440,000.00**	**-**	**2,440,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	-	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	440,000.00	440,000.00	-	440,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,700,000.00**	**5,700,000.00**	**-**	**5,700,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	-	500,000.00
22021007	WELFARE PACKAGES	5,200,000.00	5,200,000.00	-	5,200,000.00

MDA: 011103500100 - Kebbi State Contributory Pension Board

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***29,500,000.00***	***29,500,000.00***	***3,000,000.00***	***29,500,000.00***
22	***OTHER RECURRENT COSTS***	***29,500,000.00***	***29,500,000.00***	***3,000,000.00***	***29,500,000.00***
2202	**OVERHEAD COST**	***29,000,000.00***	***29,000,000.00***	***3,000,000.00***	***29,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,000,000.00**	**7,000,000.00**	**-**	**7,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	-	7,000,000.00
220202	**UTILITIES - GENERAL**	**2,500,000.00**	**2,500,000.00**	**680,000.00**	**2,500,000.00**
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	500,000.00	1,500,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	180,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**1,055,000.00**	**3,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,055,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**615,000.00**	**3,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	565,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	50,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	-	500,000.00
220206	**OTHER SERVICES - GENERAL**	**4,500,000.00**	**4,500,000.00**	**650,000.00**	**4,500,000.00**
22020601	SECURITY SERVICES	1,000,000.00	1,000,000.00	-	1,000,000.00
22020602	OFFICE RENT	3,500,000.00	3,500,000.00	650,000.00	3,500,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	-	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,000,000.00**	**4,000,000.00**	**-**	**4,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	-	1,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	-	3,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***500,000.00***	***500,000.00***	***-***	***500,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	-	500,000.00

MDA: 011111300100 - Directorate of Protocol

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***601,062,588.20***	***601,062,588.20***	***287,481,535.11***	***700,062,588.20***
21	***PERSONNEL COST***	***31,562,588.20***	***31,562,588.20***	***24,556,235.11***	***31,562,588.20***
2101	**SALARY**	***31,562,588.20***	***31,562,588.20***	***24,556,235.11***	***31,562,588.20***
210101	**SALARIES AND WAGES**	**31,562,588.20**	**31,562,588.20**	**24,556,235.11**	**31,562,588.20**
21010101	SALARY	31,562,588.20	31,562,588.20	24,556,235.11	31,562,588.20
22	***OTHER RECURRENT COSTS***	***569,500,000.00***	***569,500,000.00***	***262,925,300.00***	***668,500,000.00***
2202	**OVERHEAD COST**	***569,500,000.00***	***569,500,000.00***	***262,925,300.00***	***668,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,000,000.00**	**15,000,000.00**	**7,245,000.00**	**25,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	7,245,000.00	25,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**90,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**53,000,000.00**	**53,000,000.00**	**3,044,500.00**	**72,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	755,000.00	2,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	51,000,000.00	51,000,000.00	2,289,500.00	70,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**50,000,000.00**	**50,000,000.00**	**23,172,000.00**	**70,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	1,250,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	18,000,000.00	30,000,000.00
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00	3,922,000.00	25,000,000.00
220205	**TRAINING - GENERAL**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
22020501	LOCAL TRAINING	500,000.00	500,000.00	-	500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**450,000,000.00**	**450,000,000.00**	**229,373,800.00**	**500,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	250,000,000.00	250,000,000.00	165,738,800.00	200,000,000.00
22021007	WELFARE PACKAGES	200,000,000.00	200,000,000.00	63,635,000.00	300,000,000.00

MDA: **011200300100 - State Assembly**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***9,811,362,861.89***	***9,811,362,861.89***	***2,982,601,397.35***	***12,311,362,861.89***
21	***PERSONNEL COST***	***870,401,410.89***	***870,401,410.89***	***354,613,798.35***	***870,401,410.89***
2101	**SALARY**	***870,401,410.89***	***870,401,410.89***	***354,613,798.35***	***870,401,410.89***
210101	**SALARIES AND WAGES**	**870,401,410.89**	**870,401,410.89**	**354,613,798.35**	**870,401,410.89**
21010101	SALARY	551,819,142.15	551,819,142.15	163,841,164.63	551,819,142.15
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	318,582,268.74	318,582,268.74	190,772,633.72	318,582,268.74
22	***OTHER RECURRENT COSTS***	***7,310,837,476.00***	***8,527,711,451.00***	***2,627,987,599.00***	***9,820,837,476.00***
2202	**OVERHEAD COST**	***7,095,837,476.00***	***8,312,711,451.00***	***2,552,655,599.00***	***9,605,837,476.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,611,837,476.00**	**3,611,837,476.00**	**875,277,757.00**	**3,611,837,476.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,611,837,476.00	3,611,837,476.00	875,277,757.00	3,611,837,476.00
220202	**UTILITIES - GENERAL**	**15,000,000.00**	**20,000,000.00**	**4,300,000.00**	**20,000,000.00**
22020201	ELECTRICITY CHARGES	5,000,000.00	10,000,000.00	4,300,000.00	10,000,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00	-	10,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**72,000,000.00**	**72,000,000.00**	**3,679,200.00**	**127,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	2,988,200.00	10,000,000.00
22020303	NEWSPAPERS	2,000,000.00	2,000,000.00	691,000.00	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	-	15,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,000,000.00	50,000,000.00	-	100,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**125,000,000.00**	**125,000,000.00**	**28,638,642.00**	**125,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	100,000,000.00	28,638,642.00	100,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	-	20,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	-	5,000,000.00
220205	**TRAINING - GENERAL**	**750,000,000.00**	**1,550,000,000.00**	**700,000,000.00**	**2,050,000,000.00**
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	-	50,000,000.00
22020502	INTERNATIONAL TRAINING	700,000,000.00	1,500,000,000.00	700,000,000.00	2,000,000,000.00
220206	**OTHER SERVICES - GENERAL**	**15,000,000.00**	**15,000,000.00**	**2,240,000.00**	**15,000,000.00**
22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00	1,000,000.00	10,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	1,240,000.00	5,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**
22020703	LEGAL SERVICES	20,000,000.00	20,000,000.00	-	20,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,487,000,000.00**	**2,898,873,975.00**	**938,520,000.00**	**3,637,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	-	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	-	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	62,000,000.00	62,000,000.00	-	62,000,000.00
22021007	WELFARE PACKAGES	350,000,000.00	761,873,975.00	350,000,000.00	1,500,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	2,050,000,000.00	2,050,000,000.00	588,520,000.00	2,050,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***215,000,000.00***	***215,000,000.00***	***75,332,000.00***	***215,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**215,000,000.00**	**215,000,000.00**	**75,332,000.00**	**215,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	215,000,000.00	215,000,000.00	75,332,000.00	215,000,000.00

MDA: 011200400100 - House of Assembly Commission

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*304,827,129.78*	*304,827,129.78*	*-*	*314,427,230.78*
21	*PERSONNEL COST*	*42,027,129.78*	*42,027,129.78*	*-*	*42,027,129.78*
2101	**SALARY**	*42,027,129.78*	*42,027,129.78*	*-*	*42,027,129.78*
210101	**SALARIES AND WAGES**	**42,027,129.78**	**42,027,129.78**	**-**	**42,027,129.78**
21010101	SALARY	2,877,129.78	2,877,129.78	-	2,877,129.78
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	39,150,000.00	39,150,000.00	-	39,150,000.00
22	*OTHER RECURRENT COSTS*	*72,400,000.00*	*72,400,000.00*	*-*	*75,900,000.00*
2202	**OVERHEAD COST**	*56,900,000.00*	*56,900,000.00*	*-*	*58,900,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**30,000,000.00**	**30,000,000.00**	**-**	**30,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	-	30,000,000.00
220202	**UTILITIES - GENERAL**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22020201	ELECTRICITY CHARGES	100,000.00	100,000.00	-	100,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,800,000.00**	**3,800,000.00**	**-**	**3,800,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	-	3,000,000.00
22020302	BOOKS	500,000.00	500,000.00	-	500,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00	-	100,000.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	-	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**-**	**6,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	-	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	-	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	-	2,000,000.00
220205	**TRAINING - GENERAL**	**8,000,000.00**	**8,000,000.00**	**-**	**8,000,000.00**
22020501	LOCAL TRAINING	8,000,000.00	8,000,000.00	-	8,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	-	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,000,000.00**	**4,000,000.00**	**-**	**6,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	-	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	-	1,000,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	-	4,000,000.00
2203	**LOANS AND ADVANCES**	*15,000,000.00*	*15,000,000.00*	*-*	*15,000,000.00*
220301	**STAFF LOANS & ADVANCES**	**15,000,000.00**	**15,000,000.00**	**-**	**15,000,000.00**
22030105	SPETACLE ADVANCES	15,000,000.00	15,000,000.00	-	15,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*500,000.00*	*500,000.00*	*-*	*2,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**500,000.00**	**500,000.00**	**-**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	-	2,000,000.00

MDA: 012300100100 - Ministry of Information and Culture

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***1,747,213,657.05***	***1,747,213,657.05***	***657,384,827.31***	***3,227,452,042.25***
21	***PERSONNEL COST***	***174,213,657.05***	***174,213,657.05***	***119,788,716.76***	***195,590,928.80***
2101	**SALARY**	***174,213,657.05***	***174,213,657.05***	***119,788,716.76***	***195,590,928.80***
210101	**SALARIES AND WAGES**	**174,213,657.05**	**174,213,657.05**	**119,788,716.76**	**195,590,928.80**
21010101	SALARY	174,213,657.05	174,213,657.05	119,788,716.76	195,590,928.80
22	***OTHER RECURRENT COSTS***	***81,000,000.00***	***441,000,000.00***	***255,234,000.00***	***568,500,000.00***
2202	**OVERHEAD COST**	***81,000,000.00***	***441,000,000.00***	***255,234,000.00***	***568,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,000,000.00**	**15,000,000.00**	**13,630,000.00**	**30,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	13,630,000.00	30,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**160,000.00**	**400,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	160,000.00	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,000,000.00**	**7,000,000.00**	**3,790,000.00**	**7,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	3,790,000.00	7,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,000,000.00**	**8,000,000.00**	**7,874,000.00**	**32,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	6,882,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	992,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	10,000,000.00
220205	**TRAINING - GENERAL**	**5,000,000.00**	**115,000,000.00**	**30,000,000.00**	**115,000,000.00**
22020501	LOCAL TRAINING	5,000,000.00	115,000,000.00	30,000,000.00	115,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**45,000,000.00**	**295,000,000.00**	**199,780,000.00**	**384,100,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00	964,500.00	1,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	270,000,000.00	191,001,500.00	270,600,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	7,814,000.00	12,000,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	12,000,000.00	12,000,000.00	-	100,000,000.00

MDA: 012300200100 - History Bureau

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***3,600,000.00***	***6,000,000.00***	***4,410,000.00***	***30,000,000.00***
22	***OTHER RECURRENT COSTS***	***3,600,000.00***	***6,000,000.00***	***4,410,000.00***	***30,000,000.00***
2202	**OVERHEAD COST**	***3,600,000.00***	***6,000,000.00***	***4,410,000.00***	***30,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**300,000.00**	**500,000.00**	**300,000.00**	**2,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	500,000.00	300,000.00	2,000,000.00
220202	**UTILITIES - GENERAL**	**350,000.00**	**400,000.00**	**340,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	350,000.00	400,000.00	340,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,300,000.00**	**2,500,000.00**	**1,790,000.00**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	500,000.00	300,000.00	1,500,000.00
22020302	BOOKS	1,000,000.00	2,000,000.00	1,490,000.00	3,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**600,000.00**	**900,000.00**	**580,000.00**	**3,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	300,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	600,000.00	280,000.00	2,000,000.00
220205	**TRAINING - GENERAL**	**100,000.00**	**200,000.00**	**100,000.00**	**2,500,000.00**
22020501	LOCAL TRAINING	100,000.00	200,000.00	100,000.00	2,500,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**100,000.00**	**100,000.00**	**100,000.00**	**1,000,000.00**
22020706	SURVEYING SERVICES	100,000.00	100,000.00	100,000.00	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**850,000.00**	**1,400,000.00**	**1,200,000.00**	**15,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	300,000.00	300,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	250,000.00	2,500,000.00
22021007	WELFARE PACKAGES	350,000.00	500,000.00	350,000.00	4,000,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	100,000.00	300,000.00	300,000.00	6,500,000.00

MDA: **012300300100 - Kebbi State Television (KBTV)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*251,551,511.36*	*251,551,511.36*	*132,286,478.40*	*204,038,602.31*
21	*PERSONNEL COST*	*229,341,511.36*	*229,341,511.36*	*121,426,478.40*	*187,578,602.31*
2101	**SALARY**	*229,341,511.36*	*229,341,511.36*	*121,426,478.40*	*187,578,602.31*
210101	**SALARIES AND WAGES**	**229,341,511.36**	**229,341,511.36**	**121,426,478.40**	**187,578,602.31**
21010101	SALARY	229,341,511.36	229,341,511.36	121,426,478.40	187,578,602.31
22	*OTHER RECURRENT COSTS*	*22,210,000.00*	*22,210,000.00*	*10,860,000.00*	*16,460,000.00*
2202	**OVERHEAD COST**	*22,110,000.00*	*22,110,000.00*	*10,860,000.00*	*16,360,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000.00**	**1,500,000.00**	**300,000.00**	**1,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	300,000.00	1,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**250,000.00**	**500,000.00**
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	250,000.00	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,900,000.00**	**3,900,000.00**	**1,500,000.00**	**1,900,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	3,500,000.00	1,300,000.00	1,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000.00	200,000.00	-	200,000.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00	200,000.00	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,150,000.00**	**12,150,000.00**	**7,300,000.00**	**9,650,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,600,000.00	10,600,000.00	6,250,000.00	8,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	1,400,000.00	900,000.00	1,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	150,000.00	150,000.00	150,000.00	150,000.00
220205	**TRAINING - GENERAL**	**500,000.00**	**500,000.00**	**200,000.00**	**500,000.00**
22020501	LOCAL TRAINING	500,000.00	500,000.00	200,000.00	500,000.00
220206	**OTHER SERVICES - GENERAL**	**300,000.00**	**300,000.00**	**300,000.00**	**300,000.00**
22020605	CLEANING & FUMIGATION SERVICES	300,000.00	300,000.00	300,000.00	300,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**500,000.00**	**500,000.00**	**250,000.00**	**250,000.00**
22020708	MEDICAL CONSULTING	500,000.00	500,000.00	250,000.00	250,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,260,000.00**	**2,260,000.00**	**760,000.00**	**2,260,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	1,800,000.00	1,800,000.00	560,000.00	1,800,000.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	200,000.00	200,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	260,000.00	260,000.00	-	260,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*100,000.00*	*100,000.00*	*-*	*100,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	-	100,000.00

MDA: 012300400100 - Kebbi Broadcasting Corporation (KBC)

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***178,282,872.51***	***178,282,872.51***	***135,255,019.30***	***178,566,945.46***
21	***PERSONNEL COST***	***169,982,872.51***	***169,982,872.51***	***130,601,019.30***	***170,266,945.46***
2101	**SALARY**	***169,982,872.51***	***169,982,872.51***	***130,601,019.30***	***170,266,945.46***
210101	**SALARIES AND WAGES**	**169,982,872.51**	**169,982,872.51**	**130,601,019.30**	**170,266,945.46**
21010101	SALARY	169,982,872.51	169,982,872.51	130,601,019.30	170,266,945.46
22	***OTHER RECURRENT COSTS***	***8,300,000.00***	***8,300,000.00***	***4,654,000.00***	***8,300,000.00***
2202	**OVERHEAD COST**	***8,250,000.00***	***8,250,000.00***	***4,629,000.00***	***8,250,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**500,000.00**	**397,000.00**	**500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	397,000.00	500,000.00
220202	**UTILITIES - GENERAL**	**600,000.00**	**600,000.00**	**450,000.00**	**600,000.00**
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	450,000.00	600,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**700,000.00**	**700,000.00**	**596,000.00**	**700,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	596,000.00	700,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,450,000.00**	**4,450,000.00**	**2,073,000.00**	**4,450,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	1,777,000.00	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	450,000.00	296,000.00	450,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,113,000.00**	**2,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	150,000.00	200,000.00
22021007	WELFARE PACKAGES	1,800,000.00	1,800,000.00	963,000.00	1,800,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***50,000.00***	***50,000.00***	***25,000.00***	***50,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000.00**	**50,000.00**	**25,000.00**	**50,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	25,000.00	50,000.00

MDA: **012400100100 - Minisrty of Home Affairs and Internal Se**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	1,191,000,000.00	1,291,000,000.00	90,000,000.00	20,557,319,623.11
22	*OTHER RECURRENT COSTS*	330,000,000.00	430,000,000.00	90,000,000.00	375,000,000.00
2202	**OVERHEAD COST**	300,000,000.00	400,000,000.00	82,530,000.00	347,000,000.00
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,000,000.00**	**10,000,000.00**	**7,520,000.00**	**10,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	7,520,000.00	10,000,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**320,000.00**	**2,000,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	320,000.00	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,000,000.00**	**43,000,000.00**	**9,950,000.00**	**27,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	-	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	40,000,000.00	9,950,000.00	-
22020312	CHEMICALS FOR WATER TREATMENT	-	-	-	25,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**15,000,000.00**	**125,000,000.00**	**29,170,000.00**	**123,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	60,000,000.00	23,590,000.00	70,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,800,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	-	60,000,000.00	3,780,000.00	50,000,000.00
220206	**OTHER SERVICES - GENERAL**	**100,000,000.00**	**50,000,000.00**	**-**	**50,000,000.00**
22020601	SECURITY SERVICES	100,000,000.00	50,000,000.00	-	50,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**170,000,000.00**	**170,000,000.00**	**35,570,000.00**	**135,000,000.00**
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	12,860,000.00	30,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	5,970,000.00	25,000,000.00
22021007	WELFARE PACKAGES	25,000,000.00	25,000,000.00	16,740,000.00	30,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	100,000,000.00	100,000,000.00	-	50,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	30,000,000.00	30,000,000.00	7,470,000.00	28,000,000.00
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**30,000,000.00**	**30,000,000.00**	**7,470,000.00**	**28,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	30,000,000.00	30,000,000.00	7,470,000.00	28,000,000.00

MDA: **012500100100 - Office of the Head of Service**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***4,609,339,992.74***	***4,759,339,992.74***	***824,382,783.40***	***2,679,734,114.79***
21	***PERSONNEL COST***	***555,239,992.74***	***555,239,992.74***	***299,760,028.40***	***590,269,671.78***
2101	**SALARY**	***555,239,992.74***	***555,239,992.74***	***299,760,028.40***	***590,269,671.78***
210101	**SALARIES AND WAGES**	**555,239,992.74**	**555,239,992.74**	**299,760,028.40**	**590,269,671.78**
21010101	SALARY	555,239,992.74	555,239,992.74	299,760,028.40	590,269,671.78
22	***OTHER RECURRENT COSTS***	***454,100,000.00***	***604,100,000.00***	***415,790,000.00***	***847,100,000.00***
2202	**OVERHEAD COST**	***453,700,000.00***	***603,700,000.00***	***415,790,000.00***	***846,900,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**23,000,000.00**	**73,000,000.00**	**28,240,000.00**	**30,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,000,000.00	73,000,000.00	28,240,000.00	30,000,000.00
220202	**UTILITIES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**80,000.00**	**200,000.00**
22020201	ELECTRICITY CHARGES	10,000,000.00	10,000,000.00	80,000.00	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,000,000.00**	**13,000,000.00**	**3,700,000.00**	**13,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,000,000.00	13,000,000.00	3,700,000.00	13,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**73,500,000.00**	**73,500,000.00**	**22,410,000.00**	**60,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	30,000,000.00	16,430,000.00	25,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	5,980,000.00	12,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,500,000.00	23,500,000.00	-	23,500,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00	-	-
220205	**TRAINING - GENERAL**	**258,200,000.00**	**358,200,000.00**	**305,860,000.00**	**358,200,000.00**
22020501	LOCAL TRAINING	258,200,000.00	358,200,000.00	305,860,000.00	358,200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**76,000,000.00**	**76,000,000.00**	**55,500,000.00**	**385,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	65,000,000.00	65,000,000.00	45,000,000.00	65,000,000.00
22021007	WELFARE PACKAGES	11,000,000.00	11,000,000.00	10,500,000.00	20,000,000.00
22021033	OTHER MISC EXPENDITURE	-	-	-	300,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***400,000.00***	***400,000.00***	***-***	***200,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**400,000.00**	**400,000.00**	**-**	**200,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	400,000.00	400,000.00	-	200,000.00

MDA: 014000100100 - Office of the State Auditor General

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*276,866,659.77*	*276,866,659.77*	*33,575,035.58*	*591,359,481.37*
21	*PERSONNEL COST*	*99,670,254.64*	*99,670,254.64*	*13,575,035.58*	*150,339,750.66*
2101	**SALARY**	*99,670,254.64*	*99,670,254.64*	*13,575,035.58*	*150,339,750.66*
210101	**SALARIES AND WAGES**	**99,670,254.64**	**99,670,254.64**	**13,575,035.58**	**150,339,750.66**
21010101	SALARY	89,292,893.19	89,292,893.19	12,834,337.42	137,623,783.02
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,377,361.45	10,377,361.45	740,698.16	12,715,967.64
22	*OTHER RECURRENT COSTS*	*68,050,000.00*	*68,050,000.00*	*5,000,000.00*	*255,000,000.00*
2202	**OVERHEAD COST**	*67,950,000.00*	*67,950,000.00*	*5,000,000.00*	*254,500,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,500,000.00**	**3,500,000.00**	**-**	**23,500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,500,000.00	-	23,500,000.00
220202	**UTILITIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**2,000,000.00**	**8,000,000.00**
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	2,000,000.00	8,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**22,000,000.00**	**22,000,000.00**	**-**	**37,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	-	12,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	-	20,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	-	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**15,000,000.00**	**15,000,000.00**	**3,000,000.00**	**55,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	-	35,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	3,000,000.00	20,000,000.00
220205	**TRAINING - GENERAL**	**10,500,000.00**	**10,500,000.00**	**-**	**100,000,000.00**
22020501	LOCAL TRAINING	10,500,000.00	10,500,000.00	-	100,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**200,000.00**	**200,000.00**	**-**	**200,000.00**
22020703	LEGAL SERVICES	200,000.00	200,000.00	-	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,750,000.00**	**13,750,000.00**	**-**	**30,800,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	3,100,000.00	3,100,000.00	-	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	-	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	400,000.00	400,000.00	-	500,000.00
22021007	WELFARE PACKAGES	250,000.00	250,000.00	-	300,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*100,000.00*	*100,000.00*	*-*	*500,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**-**	**500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	-	500,000.00

MDA: **014000200100 - Office of the Auditor General for Local Go**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***182,959,476.22***	***182,959,476.22***	***98,014,820.85***	***188,542,346.57***
21	***PERSONNEL COST***	***95,868,452.22***	***95,868,452.22***	***53,014,820.85***	***95,451,322.57***
2101	**SALARY**	***95,868,452.22***	***95,868,452.22***	***53,014,820.85***	***95,451,322.57***
210101	**SALARIES AND WAGES**	**95,868,452.22**	**95,868,452.22**	**53,014,820.85**	**95,451,322.57**
21010101	SALARY	80,008,387.02	80,008,387.02	48,728,882.43	79,591,257.37
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,860,065.20	15,860,065.20	4,285,938.42	15,860,065.20
22	***OTHER RECURRENT COSTS***	***67,162,024.00***	***67,162,024.00***	***45,000,000.00***	***68,162,024.00***
2202	**OVERHEAD COST**	***64,162,024.00***	***64,162,024.00***	***43,800,000.00***	***65,162,024.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,000,000.00**	**7,000,000.00**	**4,902,000.00**	**7,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	4,902,000.00	7,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**80,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,000,000.00**	**9,000,000.00**	**4,950,000.00**	**9,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,725,000.00	3,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,000,000.00	6,000,000.00	3,225,000.00	6,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,500,000.00**	**10,500,000.00**	**9,101,500.00**	**10,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00	5,423,500.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,268,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00	2,410,000.00	2,500,000.00
220205	**TRAINING - GENERAL**	**20,300,000.00**	**20,300,000.00**	**14,936,500.00**	**20,300,000.00**
22020501	LOCAL TRAINING	20,300,000.00	20,300,000.00	14,936,500.00	20,300,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**7,000,000.00**	**7,000,000.00**	**3,000,000.00**	**7,000,000.00**
22020701	FINANCIAL CONSULTING	7,000,000.00	7,000,000.00	3,000,000.00	7,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,362,024.00**	**9,362,024.00**	**6,830,000.00**	**10,362,024.00**
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00	1,099,000.00	3,000,000.00
22021033	OTHER MISC EXPENDITURE	6,362,024.00	6,362,024.00	5,731,000.00	7,362,024.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***3,000,000.00***	***3,000,000.00***	***1,200,000.00***	***3,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**1,200,000.00**	**3,000,000.00**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00

MDA: 014700100100 - Civil Service Commission

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***295,080,006.88***	***295,080,006.88***	***47,716,935.79***	***277,376,956.45***
21	***PERSONNEL COST***	***60,080,006.88***	***60,080,006.88***	***30,516,935.79***	***42,376,956.45***
2101	**SALARY**	***60,080,006.88***	***60,080,006.88***	***30,516,935.79***	***42,376,956.45***
210101	**SALARIES AND WAGES**	**60,080,006.88**	**60,080,006.88**	**30,516,935.79**	**42,376,956.45**
21010101	SALARY	13,410,901.88	13,410,901.88	10,315,629.75	14,441,881.73
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	46,669,105.00	46,669,105.00	20,201,306.04	27,935,074.72
22	***OTHER RECURRENT COSTS***	***120,000,000.00***	***120,000,000.00***	***17,200,000.00***	***120,000,000.00***
2202	**OVERHEAD COST**	***120,000,000.00***	***120,000,000.00***	***17,200,000.00***	***120,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**13,000,000.00**	**13,000,000.00**	**-**	**13,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,000,000.00	13,000,000.00	-	13,000,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**300,000.00**	**2,000,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	300,000.00	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,000,000.00**	**13,000,000.00**	**9,070,000.00**	**13,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	4,900,000.00	8,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	4,170,000.00	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**25,000,000.00**	**25,000,000.00**	**1,360,250.70**	**25,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	-	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,360,250.70	5,000,000.00
220205	**TRAINING - GENERAL**	**7,000,000.00**	**7,000,000.00**	**-**	**7,000,000.00**
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	-	7,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**60,000,000.00**	**60,000,000.00**	**6,469,749.30**	**60,000,000.00**
22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00	1,459,749.30	20,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	1,030,000.00	20,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	3,980,000.00	20,000,000.00

MDA: 014800100100 - Kebbi State Independent Electoral Comm

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***86,127,965.20***	***86,127,965.20***	***24,108,914.04***	***102,565,917.65***
21	***PERSONNEL COST***	***62,127,965.20***	***62,127,965.20***	***20,088,914.04***	***73,987,726.10***
2101	**SALARY**	***62,127,965.20***	***62,127,965.20***	***20,088,914.04***	***73,987,726.10***
210101	**SALARIES AND WAGES**	**62,127,965.20**	**62,127,965.20**	**20,088,914.04**	**73,987,726.10**
21010101	SALARY	21,622,106.45	21,622,106.45	5,674,175.68	26,635,522.16
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	40,505,858.75	40,505,858.75	14,414,738.36	47,352,203.94
22	***OTHER RECURRENT COSTS***	***24,000,000.00***	***24,000,000.00***	***4,020,000.00***	***28,578,191.55***
2202	**OVERHEAD COST**	***22,000,000.00***	***22,000,000.00***	***3,950,000.00***	***26,238,191.55***
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,000,000.00**	**6,000,000.00**	**773,000.00**	**7,020,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00	773,000.00	7,020,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**500,000.00**	**120,000.00**	**1,083,191.55**
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	120,000.00	1,083,191.55
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,500,000.00**	**2,500,000.00**	**193,000.00**	**2,925,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00	193,000.00	2,925,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**1,064,000.00**	**7,020,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	711,000.00	4,680,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	353,000.00	2,340,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,000,000.00**	**7,000,000.00**	**1,800,000.00**	**8,190,000.00**
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	228,000.00	5,850,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	1,572,000.00	2,340,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***70,000.00***	***2,340,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**70,000.00**	**2,340,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	70,000.00	2,340,000.00

MDA: **014900100100 - Local Government Service Commission**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***92,157,546.36***	***92,157,546.36***	***40,245,656.85***	***79,545,007.28***
21	***PERSONNEL COST***	***56,098,858.36***	***56,098,858.36***	***31,245,656.85***	***43,545,007.28***
2101	**SALARY**	***56,098,858.36***	***56,098,858.36***	***31,245,656.85***	***43,545,007.28***
210101	**SALARIES AND WAGES**	**56,098,858.36**	**56,098,858.36**	**31,245,656.85**	**43,545,007.28**
21010101	SALARY	11,108,643.00	11,108,643.00	7,723,746.72	10,813,245.41
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	44,990,215.36	44,990,215.36	23,521,910.13	32,731,761.87
22	***OTHER RECURRENT COSTS***	***36,058,688.00***	***36,058,688.00***	***9,000,000.00***	***36,000,000.00***
2202	**OVERHEAD COST**	***36,058,688.00***	***36,058,688.00***	***9,000,000.00***	***36,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,000,000.00**	**6,000,000.00**	**990,000.00**	**6,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00	990,000.00	6,000,000.00
220202	**UTILITIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**1,010,000.00**	**3,000,000.00**
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	1,010,000.00	3,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,500,000.00**	**6,500,000.00**	**1,930,000.00**	**6,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,200,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	730,000.00	3,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,000,000.00**	**12,000,000.00**	**3,070,000.00**	**12,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	990,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	1,690,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	390,000.00	5,000,000.00
220205	**TRAINING - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	-	3,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,558,688.00**	**5,558,688.00**	**2,000,000.00**	**5,500,000.00**
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	1,480,000.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,558,688.00	3,558,688.00	520,000.00	3,500,000.00

MDA: **014900200100 - Local Government Pension Board**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***6,491,999.50***	***24,491,999.50***	***11,120,383.78***	***9,625,259.49***
21	***PERSONNEL COST***	***4,441,999.50***	***4,441,999.50***	***3,260,703.78***	***4,575,259.49***
2101	**SALARY**	***4,441,999.50***	***4,441,999.50***	***3,260,703.78***	***4,575,259.49***
210101	**SALARIES AND WAGES**	**4,441,999.50**	**4,441,999.50**	**3,260,703.78**	**4,575,259.49**
21010101	SALARY	4,441,999.50	4,441,999.50	3,260,703.78	4,575,259.49
22	***OTHER RECURRENT COSTS***	***2,050,000.00***	***20,050,000.00***	***7,859,680.00***	***5,050,000.00***
2202	**OVERHEAD COST**	***2,000,000.00***	***19,000,000.00***	***7,349,680.00***	***5,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**2,500,000.00**	**1,870,000.00**	**500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	2,500,000.00	1,870,000.00	500,000.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**3,200,000.00**	**210,000.00**	**200,000.00**
22020201	ELECTRICITY CHARGES	200,000.00	3,200,000.00	210,000.00	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**500,000.00**	**3,000,000.00**	**1,340,000.00**	**500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,800,000.00	515,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	1,200,000.00	825,000.00	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**300,000.00**	**1,800,000.00**	**1,430,000.00**	**300,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	650,000.00	635,000.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	1,150,000.00	795,000.00	150,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**100,000.00**	**1,100,000.00**	**765,000.00**	**100,000.00**
22020701	FINANCIAL CONSULTING	100,000.00	1,100,000.00	765,000.00	100,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**400,000.00**	**7,400,000.00**	**1,734,680.00**	**3,400,000.00**
22021001	REFRESHMENT & MEALS	50,000.00	3,050,000.00	734,680.00	50,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	350,000.00	1,350,000.00	1,000,000.00	350,000.00
22021007	WELFARE PACKAGES	-	3,000,000.00	-	3,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***50,000.00***	***1,050,000.00***	***510,000.00***	***50,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000.00**	**1,050,000.00**	**510,000.00**	**50,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	1,050,000.00	510,000.00	50,000.00

MDA: **016100100100 - Office of the Secretary to the State Gove**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***47,624,827,282.55***	***50,624,827,282.55***	***9,088,484,801.83***	***58,876,455,478.10***
21	***PERSONNEL COST***	***1,030,227,739.05***	***1,030,227,739.05***	***-***	***1,110,455,478.10***
2101	**SALARY**	***1,030,227,739.05***	***1,030,227,739.05***	***-***	***1,110,455,478.10***
210101	**SALARIES AND WAGES**	**1,030,227,739.05**	**1,030,227,739.05**	**-**	**1,110,455,478.10**
21010101	SALARY	1,030,227,739.05	1,030,227,739.05	-	1,110,455,478.10
22	***OTHER RECURRENT COSTS***	***9,326,000,000.00***	***9,326,000,000.00***	***-***	***12,366,000,000.00***
2202	**OVERHEAD COST**	***4,326,000,000.00***	***4,326,000,000.00***	***-***	***5,366,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000,000.00**	**1,500,000,000.00**	**-**	**2,000,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000,000.00	1,500,000,000.00	-	2,000,000,000.00
220202	**UTILITIES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**
22020201	ELECTRICITY CHARGES	20,000,000.00	20,000,000.00	-	20,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**-**	**1,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	-	1,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**160,000,000.00**	**160,000,000.00**	**-**	**160,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	100,000,000.00	-	100,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	-	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	50,000,000.00	-	50,000,000.00
220205	**TRAINING - GENERAL**	**50,000,000.00**	**50,000,000.00**	**-**	**50,000,000.00**
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	-	50,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**
22020701	FINANCIAL CONSULTING	20,000,000.00	20,000,000.00	-	20,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,575,000,000.00**	**2,575,000,000.00**	**-**	**3,115,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	-	15,000,000.00
22021007	WELFARE PACKAGES	2,500,000,000.00	2,500,000,000.00	-	3,000,000,000.00
22021026	EXCO & TENDER EXPENSES	60,000,000.00	60,000,000.00	-	100,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***5,000,000,000.00***	***5,000,000,000.00***	***-***	***7,000,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**5,000,000,000.00**	**5,000,000,000.00**	**-**	**7,000,000,000.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,000,000,000.00	2,000,000,000.00	-	3,000,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000,000.00	3,000,000,000.00	-	4,000,000,000.00

MDA: 016102100100 - Laison Office - Abuja

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***206,000,000.00***	***281,000,000.00***	***134,760,000.96***	***281,780,000.00***
21	***PERSONNEL COST***	***15,600,000.00***	***15,600,000.00***	***5,199,999.96***	***16,380,000.00***
2101	**SALARY**	***15,600,000.00***	***15,600,000.00***	***5,199,999.96***	***16,380,000.00***
210101	**SALARIES AND WAGES**	**15,600,000.00**	**15,600,000.00**	**5,199,999.96**	**16,380,000.00**
21010101	SALARY	15,600,000.00	15,600,000.00	5,199,999.96	16,380,000.00
22	***OTHER RECURRENT COSTS***	***190,400,000.00***	***265,400,000.00***	***129,560,001.00***	***265,400,000.00***
2202	**OVERHEAD COST**	***188,900,000.00***	***263,900,000.00***	***129,560,001.00***	***263,900,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**32,000,000.00**	**62,000,000.00**	**27,146,666.70**	**62,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	32,000,000.00	62,000,000.00	27,146,666.70	62,000,000.00
220202	**UTILITIES - GENERAL**	**18,000,000.00**	**20,500,000.00**	**9,760,000.00**	**20,500,000.00**
22020201	ELECTRICITY CHARGES	18,000,000.00	20,500,000.00	9,760,000.00	20,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**50,000,000.00**	**61,000,000.00**	**36,243,333.32**	**61,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	9,600,000.00	10,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	40,000,000.00	51,000,000.00	26,643,333.32	51,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**55,000,000.00**	**75,000,000.00**	**37,600,000.99**	**75,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	50,000,000.00	20,000,000.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	5,400,000.99	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	15,000,000.00	12,200,000.00	15,000,000.00
220205	**TRAINING - GENERAL**	**6,400,000.00**	**6,400,000.00**	**-**	**6,400,000.00**
22020501	LOCAL TRAINING	6,400,000.00	6,400,000.00	-	6,400,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**27,500,000.00**	**39,000,000.00**	**18,809,999.99**	**39,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	5,009,999.99	10,000,000.00
22021007	WELFARE PACKAGES	17,500,000.00	29,000,000.00	13,800,000.00	29,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***1,500,000.00***	***1,500,000.00***	***-***	***1,500,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,500,000.00**	**1,500,000.00**	**-**	**1,500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	1,500,000.00	1,500,000.00	-	1,500,000.00

MDA: **016102100200 - Laison Office - Kaduna**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***13,650,000.00***	***13,650,000.00***	***5,109,990.00***	***14,850,000.00***
21	***PERSONNEL COST***	***7,950,000.00***	***7,950,000.00***	***2,198,790.00***	***8,850,000.00***
2101	**SALARY**	***7,950,000.00***	***7,950,000.00***	***2,198,790.00***	***8,850,000.00***
210101	**SALARIES AND WAGES**	**7,950,000.00**	**7,950,000.00**	**2,198,790.00**	**8,850,000.00**
21010101	SALARY	7,950,000.00	7,950,000.00	2,198,790.00	8,850,000.00
22	***OTHER RECURRENT COSTS***	***5,700,000.00***	***5,700,000.00***	***2,911,200.00***	***6,000,000.00***
2202	**OVERHEAD COST**	***5,700,000.00***	***5,700,000.00***	***2,911,200.00***	***6,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**700,000.00**	**700,000.00**	**348,000.00**	**700,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	700,000.00	348,000.00	700,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**500,000.00**	**240,000.00**	**500,000.00**
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	240,000.00	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,100,000.00**	**2,100,000.00**	**1,008,000.00**	**2,100,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	48,000.00	100,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000.00	2,000,000.00	960,000.00	2,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**600,000.00**	**600,000.00**	**295,200.00**	**900,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	141,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	102,000.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	52,200.00	400,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,800,000.00**	**1,800,000.00**	**1,020,000.00**	**1,800,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,700,000.00	1,700,000.00	972,000.00	1,700,000.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	48,000.00	100,000.00

MDA: 016102100300 - Laison Office - Sokoto

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*4,000,000.00*	*4,000,000.00*	*1,951,039.00*	*4,150,000.00*
21	*PERSONNEL COST*	*1,950,000.00*	*1,950,000.00*	*601,039.00*	*2,100,000.00*
2101	**SALARY**	*1,950,000.00*	*1,950,000.00*	*601,039.00*	*2,100,000.00*
210101	**SALARIES AND WAGES**	**1,950,000.00**	**1,950,000.00**	**601,039.00**	**2,100,000.00**
21010101	SALARY	1,950,000.00	1,950,000.00	601,039.00	2,100,000.00
22	*OTHER RECURRENT COSTS*	*2,050,000.00*	*2,050,000.00*	*1,350,000.00*	*2,050,000.00*
2202	**OVERHEAD COST**	*1,950,000.00*	*1,950,000.00*	*1,305,000.00*	*1,950,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**300,000.00**	**300,000.00**	**180,000.00**	**300,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	180,000.00	300,000.00
220202	**UTILITIES - GENERAL**	**300,000.00**	**300,000.00**	**180,000.00**	**300,000.00**
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	180,000.00	300,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**300,000.00**	**300,000.00**	**180,000.00**	**300,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	180,000.00	300,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**650,000.00**	**650,000.00**	**531,000.00**	**650,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	250,000.00	171,000.00	250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	180,000.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	180,000.00	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**400,000.00**	**400,000.00**	**234,000.00**	**400,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	117,000.00	200,000.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	117,000.00	200,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*100,000.00*	*100,000.00*	*45,000.00*	*100,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**45,000.00**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	45,000.00	100,000.00

MDA: 016102100400 - Laison Office - Lagos

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,200,000.00***	***2,200,000.00***	***900,000.00***	***2,200,000.00***
22	***OTHER RECURRENT COSTS***	***2,200,000.00***	***2,200,000.00***	***900,000.00***	***2,200,000.00***
2202	**OVERHEAD COST**	***2,150,000.00***	***2,150,000.00***	***900,000.00***	***2,150,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**450,000.00**	**450,000.00**	**300,000.00**	**450,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	450,000.00	300,000.00	450,000.00
220202	**UTILITIES - GENERAL**	**450,000.00**	**450,000.00**	**300,000.00**	**450,000.00**
22020201	ELECTRICITY CHARGES	450,000.00	450,000.00	300,000.00	450,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**200,000.00**	**200,000.00**	**100,000.00**	**200,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	100,000.00	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**550,000.00**	**550,000.00**	**150,000.00**	**550,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	325,000.00	325,000.00	-	325,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	125,000.00	125,000.00	50,000.00	125,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	100,000.00	100,000.00
220205	**TRAINING - GENERAL**	**200,000.00**	**200,000.00**	**-**	**200,000.00**
22020501	LOCAL TRAINING	200,000.00	200,000.00	-	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**300,000.00**	**300,000.00**	**50,000.00**	**300,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	-	100,000.00
22021007	WELFARE PACKAGES	200,000.00	200,000.00	50,000.00	200,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***50,000.00***	***50,000.00***	***-***	***50,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000.00**	**50,000.00**	**-**	**50,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	-	50,000.00

MDA: 016103700100 - Pilgrims Welfare Agency (PWA)

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***138,787,844.60***	***138,787,844.60***	***59,582,907.54***	***142,686,831.65***
21	***PERSONNEL COST***	***46,787,844.60***	***46,787,844.60***	***17,582,907.54***	***50,686,831.65***
2101	**SALARY**	***46,787,844.60***	***46,787,844.60***	***17,582,907.54***	***50,686,831.65***
210101	**SALARIES AND WAGES**	**46,787,844.60**	**46,787,844.60**	**17,582,907.54**	**50,686,831.65**
21010101	SALARY	46,787,844.60	46,787,844.60	17,582,907.54	50,686,831.65
22	***OTHER RECURRENT COSTS***	***92,000,000.00***	***92,000,000.00***	***42,000,000.00***	***92,000,000.00***
2202	**OVERHEAD COST**	***90,000,000.00***	***90,000,000.00***	***42,000,000.00***	***90,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**25,000,000.00**	**25,000,000.00**	**16,800,000.00**	**25,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	25,000,000.00	16,800,000.00	25,000,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	-	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	-	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,000,000.00**	**9,000,000.00**	**-**	**9,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	-	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	-	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**49,000,000.00**	**49,000,000.00**	**25,200,000.00**	**49,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	28,000,000.00	13,200,000.00	28,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	-	1,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	12,000,000.00	20,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***-***	***2,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	-	2,000,000.00

MDA: **016400100100 - Ministry for Special Duties**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***7,677,100,000.00***	***7,524,700,000.00***	***966,463,210.00***	***3,120,400,000.00***
22	***OTHER RECURRENT COSTS***	***460,300,000.00***	***460,300,000.00***	***134,999,210.00***	***210,300,000.00***
2202	**OVERHEAD COST**	***360,300,000.00***	***360,300,000.00***	***121,507,210.00***	***180,300,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,000,000.00**	**15,000,000.00**	**7,435,000.00**	**15,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	7,435,000.00	15,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**90,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**308,000,000.00**	**308,000,000.00**	**94,307,000.00**	**128,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	3,857,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	450,000.00	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	300,000,000.00	300,000,000.00	90,000,000.00	120,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,300,000.00**	**9,300,000.00**	**4,047,000.00**	**9,300,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	1,950,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	-	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,300,000.00	1,300,000.00	-	1,300,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	2,097,000.00	3,000,000.00
220205	**TRAINING - GENERAL**	**5,000,000.00**	**5,000,000.00**	**1,941,000.00**	**5,000,000.00**
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	1,941,000.00	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**22,000,000.00**	**22,000,000.00**	**13,687,210.00**	**22,000,000.00**
22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00	2,388,000.00	7,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	7,949,210.00	10,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	3,350,000.00	5,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***100,000,000.00***	***100,000,000.00***	***13,492,000.00***	***30,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000,000.00**	**100,000,000.00**	**13,492,000.00**	**30,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000,000.00	100,000,000.00	13,492,000.00	30,000,000.00

MDA: 016400200100 - Persons With Disability Commission

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***47,000,000.00***	***47,000,000.00***	***20,800,000.00***	***61,000,000.00***
21	***PERSONNEL COST***	***23,000,000.00***	***23,000,000.00***	***17,400,000.00***	***37,000,000.00***
2101	**SALARY**	***23,000,000.00***	***23,000,000.00***	***17,400,000.00***	***37,000,000.00***
210101	**SALARIES AND WAGES**	**23,000,000.00**	**23,000,000.00**	**17,400,000.00**	**37,000,000.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	23,000,000.00	23,000,000.00	17,400,000.00	37,000,000.00
22	***OTHER RECURRENT COSTS***	***24,000,000.00***	***24,000,000.00***	***3,400,000.00***	***24,000,000.00***
2202	**OVERHEAD COST**	***21,000,000.00***	***21,000,000.00***	***3,100,000.00***	***21,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,000,000.00**	**3,000,000.00**	**530,000.00**	**3,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	530,000.00	3,000,000.00
220202	**UTILITIES - GENERAL**	**300,000.00**	**300,000.00**	**20,000.00**	**300,000.00**
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	20,000.00	300,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**550,000.00**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	550,000.00	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,500,000.00**	**4,500,000.00**	**400,000.00**	**4,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	400,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	-	2,500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,200,000.00**	**8,200,000.00**	**1,600,000.00**	**8,200,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	1,200,000.00	490,000.00	1,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	180,000.00	2,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	930,000.00	5,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***3,000,000.00***	***3,000,000.00***	***300,000.00***	***3,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**300,000.00**	**3,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	300,000.00	3,000,000.00

MDA: **016500100100 - Ministry of Religious Affairs**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	3,592,500,000.00	3,592,500,000.00	1,989,986,997.75	6,195,200,000.00
22	*OTHER RECURRENT COSTS*	688,500,000.00	688,500,000.00	475,405,000.00	1,965,200,000.00
2202	**OVERHEAD COST**	638,500,000.00	638,500,000.00	425,405,000.00	1,895,200,000.00
220201	**TRAVEL & TRANSPORT - GENERAL**	**50,000,000.00**	**50,000,000.00**	**7,880,000.00**	**60,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	7,880,000.00	60,000,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**90,000.00**	**200,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	90,000.00	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**407,500,000.00**	**407,500,000.00**	**348,425,000.00**	**1,509,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	350,000.00	8,000,000.00
22020302	BOOKS	1,500,000.00	1,500,000.00	-	1,500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	400,000,000.00	400,000,000.00	348,075,000.00	1,500,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**-**	**2,000,000.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	-	2,000,000.00
220205	**TRAINING - GENERAL**	**3,500,000.00**	**3,500,000.00**	**-**	**3,500,000.00**
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	-	3,500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**174,500,000.00**	**174,500,000.00**	**69,010,000.00**	**320,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	94,500,000.00	94,500,000.00	32,370,000.00	100,000,000.00
22021007	WELFARE PACKAGES	60,000,000.00	60,000,000.00	22,600,000.00	100,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	20,000,000.00	20,000,000.00	14,040,000.00	120,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	50,000,000.00	50,000,000.00	50,000,000.00	70,000,000.00
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000,000.00**	**50,000,000.00**	**50,000,000.00**	**70,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000,000.00	50,000,000.00	50,000,000.00	70,000,000.00

MDA: 016502200100 - Preaching Board

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***8,760,000.00***	***8,760,000.00***	***3,720,303.65***	***6,860,000.00***
21	***PERSONNEL COST***	***7,410,000.00***	***7,410,000.00***	***2,800,303.65***	***5,510,000.00***
2101	**SALARY**	***7,410,000.00***	***7,410,000.00***	***2,800,303.65***	***5,510,000.00***
210101	**SALARIES AND WAGES**	**7,410,000.00**	**7,410,000.00**	**2,800,303.65**	**5,510,000.00**
21010101	SALARY	7,410,000.00	7,410,000.00	2,800,303.65	5,510,000.00
22	***OTHER RECURRENT COSTS***	***1,350,000.00***	***1,350,000.00***	***920,000.00***	***1,350,000.00***
2202	**OVERHEAD COST**	***1,250,000.00***	***1,250,000.00***	***900,000.00***	***1,250,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**300,000.00**	**300,000.00**	**230,000.00**	**300,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	230,000.00	300,000.00
220202	**UTILITIES - GENERAL**	**150,000.00**	**150,000.00**	**120,000.00**	**150,000.00**
22020201	ELECTRICITY CHARGES	150,000.00	150,000.00	120,000.00	150,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**200,000.00**	**200,000.00**	**180,000.00**	**200,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	180,000.00	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**300,000.00**	**300,000.00**	**190,000.00**	**300,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	100,000.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	90,000.00	150,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**300,000.00**	**300,000.00**	**180,000.00**	**300,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	50,000.00	100,000.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	30,000.00	50,000.00
22021007	WELFARE PACKAGES	150,000.00	150,000.00	100,000.00	150,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***100,000.00***	***100,000.00***	***20,000.00***	***100,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**20,000.00**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	20,000.00	100,000.00

MDA: **016600100100 - Ministry of Establishment, Training and I**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*2,516,239,446.21*	*2,516,239,446.21*	*386,001,493.71*	*4,500,330,766.51*
21	*PERSONNEL COST*	*322,239,446.21*	*322,239,446.21*	*291,471,493.71*	*461,027,591.51*
2101	**SALARY**	*322,239,446.21*	*322,239,446.21*	*291,471,493.71*	*461,027,591.51*
210101	**SALARIES AND WAGES**	**322,239,446.21**	**322,239,446.21**	**291,471,493.71**	**461,027,591.51**
21010101	SALARY	322,239,446.21	322,239,446.21	291,471,493.71	461,027,591.51
22	*OTHER RECURRENT COSTS*	*167,000,000.00*	*167,000,000.00*	*50,240,000.00*	*780,000,000.00*
2202	**OVERHEAD COST**	*117,000,000.00*	*117,000,000.00*	*50,240,000.00*	*730,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,000,000.00**	**10,000,000.00**	**-**	**20,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	-	20,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**7,130,000.00**	**20,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	7,130,000.00	20,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**36,000,000.00**	**36,000,000.00**	**32,640,000.00**	**70,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	1,720,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	1,000,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	30,000,000.00	30,000,000.00	29,920,000.00	60,000,000.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**450,000,000.00**
22020501	LOCAL TRAINING	-	-	-	150,000,000.00
22020502	INTERNATIONAL TRAINING	-	-	-	300,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**61,000,000.00**	**61,000,000.00**	**10,470,000.00**	**170,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	50,000,000.00	9,470,000.00	50,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	1,000,000.00	10,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	10,000,000.00	-	10,000,000.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	-	-	-	100,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*50,000,000.00*	*50,000,000.00*	*-*	*50,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000,000.00**	**50,000,000.00**	**-**	**50,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000,000.00	50,000,000.00	-	50,000,000.00

MDA: **016600700100 - State Manpower Committee**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***360,000.00***	***360,000.00***	***270,000.00***	***360,000.00***
22	***OTHER RECURRENT COSTS***	***360,000.00***	***360,000.00***	***270,000.00***	***360,000.00***
2202	**OVERHEAD COST**	***360,000.00***	***360,000.00***	***270,000.00***	***360,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**100,000.00**	**100,000.00**	**80,000.00**	**100,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	80,000.00	100,000.00
220202	**UTILITIES - GENERAL**	**30,000.00**	**30,000.00**	**10,000.00**	**30,000.00**
22020201	ELECTRICITY CHARGES	30,000.00	30,000.00	10,000.00	30,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**70,000.00**	**70,000.00**	**50,000.00**	**70,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,000.00	70,000.00	50,000.00	70,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**40,000.00**	**40,000.00**	**20,000.00**	**40,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	30,000.00	15,000.00	30,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	10,000.00	5,000.00	10,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**120,000.00**	**120,000.00**	**110,000.00**	**120,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	50,000.00	45,000.00	50,000.00
22021007	WELFARE PACKAGES	70,000.00	70,000.00	65,000.00	70,000.00

MDA: 021500100100 - Ministry of Agriculture

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***102,335,852,821.20***	***102,335,852,821.20***	***12,494,577,987.33***	***98,368,760,831.92***
21	***PERSONNEL COST***	***281,312,500.00***	***281,312,500.00***	***247,821,437.33***	***380,947,792.92***
2101	**SALARY**	***281,312,500.00***	***281,312,500.00***	***247,821,437.33***	***380,947,792.92***
210101	**SALARIES AND WAGES**	**281,312,500.00**	**281,312,500.00**	**247,821,437.33**	**380,947,792.92**
21010101	SALARY	281,312,500.00	281,312,500.00	247,821,437.33	380,947,792.92
22	***OTHER RECURRENT COSTS***	***130,750,000.00***	***130,750,000.00***	***87,956,550.00***	***230,750,000.00***
2202	**OVERHEAD COST**	***120,750,000.00***	***120,750,000.00***	***82,406,550.00***	***220,750,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**14,500,000.00**	**14,500,000.00**	**11,647,000.00**	**14,500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,500,000.00	14,500,000.00	11,647,000.00	14,500,000.00
220202	**UTILITIES - GENERAL**	**250,000.00**	**250,000.00**	**90,000.00**	**250,000.00**
22020201	ELECTRICITY CHARGES	250,000.00	250,000.00	90,000.00	250,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**12,000,000.00**	**12,000,000.00**	**10,370,000.00**	**12,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	12,000,000.00	10,370,000.00	12,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**41,000,000.00**	**41,000,000.00**	**28,137,400.00**	**41,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	8,779,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	5,332,500.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	15,000,000.00	11,195,500.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	2,830,400.00	10,000,000.00
220205	**TRAINING - GENERAL**	**25,000,000.00**	**25,000,000.00**	**18,898,000.00**	**75,000,000.00**
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	18,898,000.00	75,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**50,000,000.00**
22020707	AGRICULTURAL CONSULTING	-	-	-	50,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**28,000,000.00**	**28,000,000.00**	**13,264,150.00**	**28,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	4,000,000.00	2,164,000.00	4,000,000.00
22021007	WELFARE PACKAGES	9,000,000.00	9,000,000.00	5,550,150.00	9,000,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	15,000,000.00	15,000,000.00	5,550,000.00	15,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***10,000,000.00***	***10,000,000.00***	***5,550,000.00***	***10,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**10,000,000.00**	**10,000,000.00**	**5,550,000.00**	**10,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	5,550,000.00	10,000,000.00

MDA: **021510200100 - Kebbi Agricultural and Rural Developme**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***690,450,717.44***	***690,450,717.44***	***349,255,367.26***	***690,450,717.44***
21	***PERSONNEL COST***	***682,050,717.44***	***682,050,717.44***	***345,660,367.26***	***682,050,717.44***
2101	**SALARY**	***682,050,717.44***	***682,050,717.44***	***345,660,367.26***	***682,050,717.44***
210101	**SALARIES AND WAGES**	**682,050,717.44**	**682,050,717.44**	**345,660,367.26**	**682,050,717.44**
21010101	SALARY	682,050,717.44	682,050,717.44	345,660,367.26	682,050,717.44
22	***OTHER RECURRENT COSTS***	***8,400,000.00***	***8,400,000.00***	***3,595,000.00***	***8,400,000.00***
2202	**OVERHEAD COST**	***8,400,000.00***	***8,400,000.00***	***3,595,000.00***	***8,400,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,000,000.00**	**2,000,000.00**	**760,000.00**	**2,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	760,000.00	2,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**450,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	450,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**360,000.00**	**1,000,000.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	360,000.00	1,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,080,000.00**	**2,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	495,000.00	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	585,000.00	1,000,000.00
220205	**TRAINING - GENERAL**	**1,200,000.00**	**1,200,000.00**	**495,000.00**	**1,200,000.00**
22020501	LOCAL TRAINING	1,200,000.00	1,200,000.00	495,000.00	1,200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,200,000.00**	**1,200,000.00**	**450,000.00**	**1,200,000.00**
22021001	REFRESHMENT & MEALS	1,200,000.00	1,200,000.00	450,000.00	1,200,000.00

MDA: 021510300100 - Rural Access Mobility Project (RAMP)

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*3,280,000.00*	*3,280,000.00*	*-*	*3,280,000.00*
22	*OTHER RECURRENT COSTS*	*3,280,000.00*	*3,280,000.00*	*-*	*3,280,000.00*
2202	**OVERHEAD COST**	*3,180,000.00*	*3,180,000.00*	*-*	*3,180,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	-	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**400,000.00**	**400,000.00**	**-**	**400,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	-	400,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,800,000.00**	**1,800,000.00**	**-**	**1,800,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,000.00	1,300,000.00	-	1,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	-	500,000.00
220205	**TRAINING - GENERAL**	**55,000.00**	**55,000.00**	**-**	**55,000.00**
22020501	LOCAL TRAINING	55,000.00	55,000.00	-	55,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**425,000.00**	**425,000.00**	**-**	**425,000.00**
22021001	REFRESHMENT & MEALS	370,000.00	370,000.00	-	370,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	55,000.00	55,000.00	-	55,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*100,000.00*	*100,000.00*	*-*	*100,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	-	100,000.00

MDA: **021510900100 - Forestry II Project**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***32,239,955.45***	***32,239,955.45***	***23,699,965.95***	***31,099,955.45***
21	***PERSONNEL COST***	***29,599,955.45***	***29,599,955.45***	***22,199,965.95***	***29,599,955.45***
2101	**SALARY**	***29,599,955.45***	***29,599,955.45***	***22,199,965.95***	***29,599,955.45***
210101	**SALARIES AND WAGES**	**29,599,955.45**	**29,599,955.45**	**22,199,965.95**	**29,599,955.45**
21010101	SALARY	29,599,955.45	29,599,955.45	22,199,965.95	29,599,955.45
22	***OTHER RECURRENT COSTS***	***2,640,000.00***	***2,640,000.00***	***1,500,000.00***	***1,500,000.00***
2202	**OVERHEAD COST**	***2,540,000.00***	***2,540,000.00***	***1,400,000.00***	***1,400,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**500,000.00**	**400,000.00**	**400,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	400,000.00	400,000.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**200,000.00**	**200,000.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	200,000.00	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**200,000.00**	**200,000.00**	**100,000.00**	**100,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	100,000.00	100,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**640,000.00**	**640,000.00**	**100,000.00**	**100,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	180,000.00	180,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	160,000.00	160,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	150,000.00	150,000.00	-	-
220205	**TRAINING - GENERAL**	**150,000.00**	**150,000.00**	**-**	**-**
22020501	LOCAL TRAINING	150,000.00	150,000.00	-	-
220206	**OTHER SERVICES - GENERAL**	**250,000.00**	**250,000.00**	**-**	**-**
22020601	SECURITY SERVICES	100,000.00	100,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	150,000.00	150,000.00	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
22020707	AGRICULTURAL CONSULTING	100,000.00	100,000.00	100,000.00	100,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**500,000.00**	**500,000.00**	**500,000.00**	**500,000.00**
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	200,000.00	200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	300,000.00	300,000.00	300,000.00	300,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***100,000.00***	***100,000.00***	***100,000.00***	***100,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	100,000.00	100,000.00

MDA: 021511000100 - Kebbi Agricultural Supply Company (KAS

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*9,600,000.00*	*9,600,000.00*	*1,750,000.00*	*9,600,000.00*
22	*OTHER RECURRENT COSTS*	*9,600,000.00*	*9,600,000.00*	*1,750,000.00*	*9,600,000.00*
2202	**OVERHEAD COST**	*9,400,000.00*	*9,400,000.00*	*1,750,000.00*	*9,400,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000.00**	**1,500,000.00**	**400,000.00**	**1,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	400,000.00	1,500,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**500,000.00**	**200,000.00**	**500,000.00**
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	200,000.00	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,750,000.00**	**1,750,000.00**	**750,000.00**	**1,750,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,750,000.00	1,750,000.00	750,000.00	1,750,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,400,000.00**	**2,400,000.00**	**400,000.00**	**2,400,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,400,000.00	1,400,000.00	250,000.00	1,400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	150,000.00	1,000,000.00
220206	**OTHER SERVICES - GENERAL**	**750,000.00**	**750,000.00**	**-**	**750,000.00**
22020603	RESIDENTIAL RENT	750,000.00	750,000.00	-	750,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,500,000.00**	**2,500,000.00**	**-**	**2,500,000.00**
22021001	REFRESHMENT & MEALS	1,200,000.00	1,200,000.00	-	1,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	-	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	-	300,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*200,000.00*	*200,000.00*	*-*	*200,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**200,000.00**	**200,000.00**	**-**	**200,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	200,000.00	200,000.00	-	200,000.00

MDA: **022000100100 - Ministry of Finance (Hqt)**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***19,693,279,172.23***	***19,693,279,172.23***	***7,638,489,373.61***	***18,167,704,737.80***
21	***PERSONNEL COST***	***13,369,779,172.23***	***13,369,779,172.23***	***6,477,915,531.32***	***15,435,748,626.80***
2101	**SALARY**	***1,369,779,172.23***	***1,369,779,172.23***	***546,743,864.00***	***2,735,748,626.80***
210101	**SALARIES AND WAGES**	**1,369,779,172.23**	**1,369,779,172.23**	**546,743,864.00**	**2,735,748,626.80**
21010101	SALARY	1,285,363,107.03	1,285,363,107.03	546,743,864.00	2,735,748,626.80
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	84,416,065.20	84,416,065.20	-	-
2103	**SOCIAL BENEFITS**	***12,000,000,000.00***	***12,000,000,000.00***	***5,931,171,667.32***	***12,700,000,000.00***
210301	**SOCIAL BENEFITS**	**12,000,000,000.00**	**12,000,000,000.00**	**5,931,171,667.32**	**12,700,000,000.00**
21030101	GRATUITY	5,500,000,000.00	5,500,000,000.00	1,533,212,448.63	5,500,000,000.00
21030102	PENSION	6,500,000,000.00	6,500,000,000.00	4,397,959,218.69	7,200,000,000.00
22	***OTHER RECURRENT COSTS***	***2,090,500,000.00***	***2,090,500,000.00***	***460,161,283.00***	***853,486,611.00***
2202	**OVERHEAD COST**	***1,910,500,000.00***	***1,910,500,000.00***	***420,161,283.00***	***673,486,611.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**36,000,000.00**	**36,000,000.00**	**-**	**36,100,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	-	10,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	26,000,000.00	26,000,000.00	-	26,000,000.00
220202	**UTILITIES - GENERAL**	**1,304,000,000.00**	**1,304,000,000.00**	**296,335,283.00**	**50,000,000.00**
22020201	ELECTRICITY CHARGES	1,300,000,000.00	1,300,000,000.00	296,335,283.00	-
22020202	TELEPHONE CHARGES	4,000,000.00	4,000,000.00	-	50,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**204,000,000.00**	**204,000,000.00**	**86,000,000.00**	**27,100,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	50,000,000.00	28,500,000.00	10,100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	-	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000,000.00	150,000,000.00	57,500,000.00	15,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**110,000,000.00**	**110,000,000.00**	**6,000,000.00**	**110,200,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	6,000,000.00	10,100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	-	10,100,000.00
22020406	OTHER MAINTENANCE SERVICES	90,000,000.00	90,000,000.00	-	90,000,000.00
220205	**TRAINING - GENERAL**	**40,000,000.00**	**40,000,000.00**	**-**	**200,000,000.00**
22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00	-	200,000,000.00
220206	**OTHER SERVICES - GENERAL**	**6,500,000.00**	**6,500,000.00**	**-**	**2,000,000.00**
22020603	RESIDENTIAL RENT	6,500,000.00	6,500,000.00	-	2,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**60,000,000.00**	**60,000,000.00**	**-**	**20,000,000.00**
22020701	FINANCIAL CONSULTING	60,000,000.00	60,000,000.00	-	20,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**150,000,000.00**	**150,000,000.00**	**31,826,000.00**	**228,086,611.00**
22021001	REFRESHMENT & MEALS	100,000,000.00	100,000,000.00	31,826,000.00	120,086,611.00
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	-	108,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***180,000,000.00***	***180,000,000.00***	***40,000,000.00***	***180,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**180,000,000.00**	**180,000,000.00**	**40,000,000.00**	**180,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	180,000,000.00	180,000,000.00	40,000,000.00	180,000,000.00

MDA: **022000200100 - Debt Management Office**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***15,018,337,731.43***	***15,018,337,731.43***	***2,208,877,333.30***	***16,737,021,605.92***
21	***PERSONNEL COST***	***3,629,489,871.88***	***3,629,489,871.88***	***-***	***3,629,489,871.88***
2103	**SOCIAL BENEFITS**	***3,629,489,871.88***	***3,629,489,871.88***	***-***	***3,629,489,871.88***
210301	**SOCIAL BENEFITS**	**3,629,489,871.88**	**3,629,489,871.88**	**-**	**3,629,489,871.88**
21030104	CLEARANCE OF GRATUITY ARREARS	3,629,489,871.88	3,629,489,871.88	-	3,629,489,871.88
22	***OTHER RECURRENT COSTS***	***11,388,847,859.55***	***11,388,847,859.55***	***2,208,877,333.30***	***13,107,531,734.04***
2202	**OVERHEAD COST**	***41,220,000.00***	***41,220,000.00***	***-***	***41,220,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**9,700,000.00**	**9,700,000.00**	**-**	**9,700,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,700,000.00	9,700,000.00	-	9,700,000.00
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**-**	**120,000.00**
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	-	120,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**-**	**6,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	-	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	-	4,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,800,000.00**	**1,800,000.00**	**-**	**1,800,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	600,000.00	-	600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	-	700,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	-	500,000.00
220205	**TRAINING - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	-	5,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**15,000,000.00**	**15,000,000.00**	**-**	**15,000,000.00**
22020701	FINANCIAL CONSULTING	15,000,000.00	15,000,000.00	-	15,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,600,000.00**	**3,600,000.00**	**-**	**3,600,000.00**
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	-	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	-	100,000.00
22021033	OTHER MISC EXPENDITURE	3,000,000.00	3,000,000.00	-	3,000,000.00

MDA: 022000700100 - Accountant General's Office

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***4,417,000,000.00***	***4,417,000,000.00***	***-***	***5,022,000,000.00***
21	***PERSONNEL COST***	***-***	***-***	***-***	***500,000,000.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***-***	***-***	***-***	***500,000,000.00***
210201	**ALLOWANCES**	**-**	**-**	**-**	**500,000,000.00**
21020143	N.Y.S.C Allowances	-	-	-	500,000,000.00
22	***OTHER RECURRENT COSTS***	***4,417,000,000.00***	***4,417,000,000.00***	***-***	***4,522,000,000.00***
2202	**OVERHEAD COST**	***1,297,000,000.00***	***1,297,000,000.00***	***-***	***1,422,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**150,000,000.00**	**150,000,000.00**	**-**	**100,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	150,000,000.00	-	100,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**195,000,000.00**	**195,000,000.00**	**-**	**275,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00	-	25,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	170,000,000.00	170,000,000.00	-	150,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	100,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**25,000,000.00**	**25,000,000.00**	**-**	**60,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	-	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	-	20,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	20,000,000.00
220205	**TRAINING - GENERAL**	**100,000,000.00**	**100,000,000.00**	**-**	**420,000,000.00**
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	-	420,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**250,000,000.00**	**250,000,000.00**	**-**	**250,000,000.00**
22020701	FINANCIAL CONSULTING	250,000,000.00	250,000,000.00	-	250,000,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**50,000,000.00**	**50,000,000.00**	**-**	**40,000,000.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000,000.00	50,000,000.00	-	40,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**527,000,000.00**	**527,000,000.00**	**-**	**277,000,000.00**
22021001	REFRESHMENT & MEALS	-	-	-	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	-	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	7,000,000.00	7,000,000.00	-	7,000,000.00
22021007	WELFARE PACKAGES	350,000,000.00	350,000,000.00	-	100,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000,000.00	150,000,000.00	-	100,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	10,000,000.00	10,000,000.00	-	50,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***420,000,000.00***	***420,000,000.00***	***-***	***100,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**420,000,000.00**	**420,000,000.00**	**-**	**100,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	420,000,000.00	420,000,000.00	-	100,000,000.00

MDA: **022000700200 - Kebbi State Project Financial Manageme**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*13,920,290.56*	*13,920,290.56*	*6,710,145.30*	*13,920,290.56*
21	*PERSONNEL COST*	*9,220,290.56*	*9,220,290.56*	*4,610,145.30*	*9,220,290.56*
2101	**SALARY**	*9,220,290.56*	*9,220,290.56*	*4,610,145.30*	*9,220,290.56*
210101	**SALARIES AND WAGES**	**9,220,290.56**	**9,220,290.56**	**4,610,145.30**	**9,220,290.56**
21010101	SALARY	9,220,290.56	9,220,290.56	4,610,145.30	9,220,290.56
22	*OTHER RECURRENT COSTS*	*4,700,000.00*	*4,700,000.00*	*2,100,000.00*	*4,700,000.00*
2202	**OVERHEAD COST**	*4,550,000.00*	*4,550,000.00*	*2,050,350.00*	*4,550,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,000,000.00**	**1,000,000.00**	**632,195.00**	**1,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	632,195.00	1,000,000.00
220202	**UTILITIES - GENERAL**	**700,000.00**	**700,000.00**	**356,095.00**	**700,000.00**
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	215,805.00	400,000.00
22020202	TELEPHONE CHARGES	300,000.00	300,000.00	140,290.00	300,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**432,345.00**	**1,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	432,345.00	1,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**860,000.00**	**860,000.00**	**321,362.00**	**860,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	212,250.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	360,000.00	360,000.00	109,112.00	360,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**440,000.00**	**440,000.00**	**137,048.00**	**440,000.00**
22020701	FINANCIAL CONSULTING	440,000.00	440,000.00	137,048.00	440,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**550,000.00**	**550,000.00**	**171,305.00**	**550,000.00**
22021001	REFRESHMENT & MEALS	450,000.00	450,000.00	124,400.00	450,000.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	46,905.00	100,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*150,000.00*	*150,000.00*	*49,650.00*	*150,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**150,000.00**	**150,000.00**	**49,650.00**	**150,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	150,000.00	150,000.00	49,650.00	150,000.00

MDA: **022000800100 - Board of Internal Revenue**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***386,953,055.75***	***386,953,055.75***	***109,565,875.60***	***736,418,429.22***
21	***PERSONNEL COST***	***148,153,055.75***	***148,153,055.75***	***104,291,925.60***	***149,618,429.22***
2101	**SALARY**	***148,153,055.75***	***148,153,055.75***	***104,291,925.60***	***149,618,429.22***
210101	**SALARIES AND WAGES**	**148,153,055.75**	**148,153,055.75**	**104,291,925.60**	**149,618,429.22**
21010101	SALARY	148,153,055.75	148,153,055.75	104,291,925.60	149,618,429.22
22	***OTHER RECURRENT COSTS***	***238,800,000.00***	***238,800,000.00***	***5,273,950.00***	***586,800,000.00***
2202	**OVERHEAD COST**	***76,800,000.00***	***76,800,000.00***	***5,273,950.00***	***84,800,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,000,000.00**	**4,000,000.00**	**1,230,000.00**	**4,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00	1,230,000.00	4,000,000.00
220202	**UTILITIES - GENERAL**	**1,500,000.00**	**1,500,000.00**	**655,000.00**	**1,500,000.00**
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	655,000.00	1,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**47,000,000.00**	**47,000,000.00**	**55,000.00**	**47,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	55,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	45,000,000.00	45,000,000.00	-	45,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**11,500,000.00**	**11,500,000.00**	**1,878,611.64**	**11,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,500,000.00	10,500,000.00	1,667,611.64	10,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	211,000.00	1,000,000.00
220205	**TRAINING - GENERAL**	**5,000,000.00**	**5,000,000.00**	**210,000.00**	**5,000,000.00**
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	210,000.00	5,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	-	2,000,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**235,338.36**	**1,000,000.00**
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	235,338.36	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,800,000.00**	**4,800,000.00**	**1,010,000.00**	**12,800,000.00**
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,010,000.00	1,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	-	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,300,000.00	1,300,000.00	-	1,300,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***-***	***2,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	-	2,000,000.00
2207	**TRANSFERS-PAYMENT**	***160,000,000.00***	***160,000,000.00***	***-***	***500,000,000.00***
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMEN**	**160,000,000.00**	**160,000,000.00**	**-**	**500,000,000.00**
22070105	PAYMENT OF 2% COST OF IGR COLLECTION	160,000,000.00	160,000,000.00	-	500,000,000.00

MDA: 022005700100 - Micro Finance Banks Operations

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***68,527,404.00***	***68,527,404.00***	***-***	***68,527,404.00***
22	***OTHER RECURRENT COSTS***	***68,527,404.00***	***68,527,404.00***	***-***	***68,527,404.00***
2202	**OVERHEAD COST**	***68,527,404.00***	***68,527,404.00***	***-***	***68,527,404.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,000,000.00**	**8,000,000.00**	**-**	**8,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	8,000,000.00	-	8,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	-	2,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**527,404.00**	**527,404.00**	**-**	**527,404.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	527,404.00	527,404.00	-	527,404.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**
22020701	FINANCIAL CONSULTING	20,000,000.00	20,000,000.00	-	20,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**38,000,000.00**	**38,000,000.00**	**-**	**38,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	18,000,000.00	18,000,000.00	-	18,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	-	20,000,000.00

MDA: 022200100100 - Ministry of Commerce and Industry (Hqt

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*3,114,777,662.71*	*3,114,777,662.71*	*162,942,480.82*	*3,742,000,000.00*
21	*PERSONNEL COST*	*106,406,947.71*	*136,406,947.71*	*93,922,480.82*	*130,000,000.00*
2101	**SALARY**	*106,406,947.71*	*136,406,947.71*	*93,922,480.82*	*130,000,000.00*
210101	**SALARIES AND WAGES**	**106,406,947.71**	**136,406,947.71**	**93,922,480.82**	**130,000,000.00**
21010101	SALARY	106,406,947.71	136,406,947.71	93,922,480.82	130,000,000.00
22	*OTHER RECURRENT COSTS*	*313,357,000.00*	*313,357,000.00*	*69,020,000.00*	*377,000,000.00*
2202	**OVERHEAD COST**	*310,357,000.00*	*310,357,000.00*	*69,020,000.00*	*377,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,000,000.00**	**8,000,000.00**	**2,990,000.00**	**10,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	8,000,000.00	2,990,000.00	10,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**16,000,000.00**	**16,000,000.00**	**10,990,000.00**	**27,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,000,000.00	11,000,000.00	7,990,000.00	16,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	3,000,000.00	11,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**22,000,000.00**	**22,000,000.00**	**20,820,000.00**	**38,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,000,000.00	11,000,000.00	9,990,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	4,990,000.00	8,000,000.00
22020406	OTHER MAINTENANCE SERVICES	6,000,000.00	6,000,000.00	5,840,000.00	10,000,000.00
220205	**TRAINING - GENERAL**	**7,000,000.00**	**7,000,000.00**	**-**	**7,000,000.00**
22020501	LOCAL TRAINING	7,000,000.00	7,000,000.00	-	7,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**257,357,000.00**	**257,357,000.00**	**34,220,000.00**	**295,000,000.00**
22021001	REFRESHMENT & MEALS	5,357,000.00	5,357,000.00	1,240,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	6,980,000.00	15,000,000.00
22021030	TRADE FAIR EXPENSES	20,000,000.00	20,000,000.00	-	20,000,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	225,000,000.00	225,000,000.00	26,000,000.00	250,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*3,000,000.00*	*3,000,000.00*	*-*	*-*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**-**	**-**
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	-	-

MDA: **022205200100 - Tourisms Board**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***103,636,951.67***	***103,636,951.67***	***39,955,786.25***	***103,636,951.67***
21	***PERSONNEL COST***	***50,786,951.67***	***50,786,951.67***	***35,675,786.25***	***50,786,951.67***
2101	**SALARY**	***50,786,951.67***	***50,786,951.67***	***35,675,786.25***	***50,786,951.67***
210101	**SALARIES AND WAGES**	**50,786,951.67**	**50,786,951.67**	**35,675,786.25**	**50,786,951.67**
21010101	SALARY	50,786,951.67	50,786,951.67	35,675,786.25	50,786,951.67
22	***OTHER RECURRENT COSTS***	***52,850,000.00***	***52,850,000.00***	***4,280,000.00***	***52,850,000.00***
2202	**OVERHEAD COST**	***52,800,000.00***	***52,800,000.00***	***4,280,000.00***	***52,800,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,300,000.00**	**2,300,000.00**	**750,000.00**	**2,300,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,300,000.00	2,300,000.00	750,000.00	2,300,000.00
220202	**UTILITIES - GENERAL**	**2,900,000.00**	**2,900,000.00**	**1,350,000.00**	**2,900,000.00**
22020201	ELECTRICITY CHARGES	2,900,000.00	2,900,000.00	1,350,000.00	2,900,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,300,000.00**	**2,300,000.00**	**270,000.00**	**2,300,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,300,000.00	2,300,000.00	270,000.00	2,300,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,600,000.00**	**5,600,000.00**	**220,000.00**	**5,600,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	950,000.00	950,000.00	140,000.00	950,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	650,000.00	650,000.00	80,000.00	650,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	-	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	-	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**39,700,000.00**	**39,700,000.00**	**1,690,000.00**	**39,700,000.00**
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,800,000.00	3,800,000.00	1,290,000.00	3,800,000.00
22021024	COMMITTEE & COMMISION EXPENSES	900,000.00	900,000.00	-	900,000.00
22021033	OTHER MISC EXPENDITURE	35,000,000.00	35,000,000.00	400,000.00	35,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***50,000.00***	***50,000.00***	***-***	***50,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000.00**	**50,000.00**	**-**	**50,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	-	50,000.00

MDA: 022205300100 - Birnin Kebbi Central Market

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***95,937,793.60***	***95,937,793.60***	***75,702,842.76***	***114,659,666.61***
21	***PERSONNEL COST***	***81,287,793.60***	***81,287,793.60***	***71,802,842.76***	***97,475,650.61***
2101	**SALARY**	***81,287,793.60***	***81,287,793.60***	***71,802,842.76***	***97,475,650.61***
210101	**SALARIES AND WAGES**	**81,287,793.60**	**81,287,793.60**	**71,802,842.76**	**97,475,650.61**
21010101	SALARY	81,287,793.60	81,287,793.60	71,802,842.76	97,475,650.61
22	***OTHER RECURRENT COSTS***	***14,650,000.00***	***14,650,000.00***	***3,900,000.00***	***17,184,016.00***
2202	**OVERHEAD COST**	***14,600,000.00***	***14,600,000.00***	***3,900,000.00***	***17,134,016.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,000,000.00**	**1,000,000.00**	**-**	**1,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	-	1,000,000.00
220202	**UTILITIES - GENERAL**	**600,000.00**	**600,000.00**	**600,000.00**	**834,016.00**
22020201	ELECTRICITY CHARGES	600,000.00	600,000.00	600,000.00	834,016.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,200,000.00**	**1,200,000.00**	**900,000.00**	**2,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,200,000.00	1,200,000.00	900,000.00	2,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,600,000.00**	**7,600,000.00**	**2,400,000.00**	**11,600,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,200,000.00	1,200,000.00	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	600,000.00	300,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	-	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	900,000.00	900,000.00	-	1,200,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	400,000.00	400,000.00	-	400,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00	2,100,000.00	2,500,000.00
22020413	MINOR ROAD MAINTENANCE	500,000.00	500,000.00	-	500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,200,000.00**	**4,200,000.00**	**-**	**1,200,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	-	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	-	500,000.00
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	-	200,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***50,000.00***	***50,000.00***	***-***	***50,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000.00**	**50,000.00**	**-**	**50,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	50,000.00	50,000.00	-	50,000.00

MDA: 022800100100 - Ministry of Digital Economy

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*6,900,000,000.00*	*6,900,000,000.00*	*1,573,180,000.00*	*3,260,000,000.00*
22	*OTHER RECURRENT COSTS*	*60,000,000.00*	*60,000,000.00*	*43,180,000.00*	*60,000,000.00*
2202	**OVERHEAD COST**	*59,900,000.00*	*59,900,000.00*	*43,180,000.00*	*59,900,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,500,000.00**	**8,500,000.00**	**8,370,000.00**	**8,500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,500,000.00	8,500,000.00	8,370,000.00	8,500,000.00
220202	**UTILITIES - GENERAL**	**3,500,000.00**	**3,500,000.00**	**90,000.00**	**3,500,000.00**
22020201	ELECTRICITY CHARGES	3,500,000.00	3,500,000.00	90,000.00	3,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,300,000.00**	**4,300,000.00**	**4,190,000.00**	**4,300,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,300,000.00	4,300,000.00	4,190,000.00	4,300,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,400,000.00**	**10,400,000.00**	**10,170,000.00**	**10,400,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	700,000.00	490,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,700,000.00	4,700,000.00	4,680,000.00	4,700,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**11,000,000.00**	**20,000,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	20,000,000.00	11,000,000.00	20,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,200,000.00**	**13,200,000.00**	**9,360,000.00**	**13,200,000.00**
22021001	REFRESHMENT & MEALS	3,700,000.00	3,700,000.00	3,390,000.00	3,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,700,000.00	3,700,000.00	1,500,000.00	3,700,000.00
22021007	WELFARE PACKAGES	5,800,000.00	5,800,000.00	4,470,000.00	5,800,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*100,000.00*	*100,000.00*	*-*	*100,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	-	100,000.00

MDA: **023300100100 - Ministry of Solid Minerals Development a**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,413,000,000.00***	***2,413,000,000.00***	***591,678,000.00***	***3,408,000,000.00***
22	***OTHER RECURRENT COSTS***	***60,000,000.00***	***60,000,000.00***	***45,000,000.00***	***958,000,000.00***
2202	**OVERHEAD COST**	***50,500,000.00***	***50,500,000.00***	***40,000,000.00***	***948,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,500,000.00**	**7,500,000.00**	**6,000,000.00**	**7,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	7,500,000.00	6,000,000.00	7,000,000.00
220202	**UTILITIES - GENERAL**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**	**7,000,000.00**
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	1,500,000.00	7,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**7,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	-	7,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**5,000,000.00**	**12,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	7,500,000.00	5,000,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	-	5,000,000.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**100,000,000.00**
22020501	LOCAL TRAINING	-	-	-	100,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**100,000,000.00**
22020706	SURVEYING SERVICES	-	-	-	100,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**28,500,000.00**	**28,500,000.00**	**27,500,000.00**	**715,000,000.00**
22021001	REFRESHMENT & MEALS	8,500,000.00	8,500,000.00	8,500,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	9,000,000.00	5,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	700,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***9,500,000.00***	***9,500,000.00***	***5,000,000.00***	***10,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**9,500,000.00**	**9,500,000.00**	**5,000,000.00**	**10,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	9,500,000.00	9,500,000.00	5,000,000.00	10,000,000.00

MDA: **023400100100 - Ministry of Works and Transport**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***59,707,833,433.24***	***59,707,833,433.24***	***30,731,577,196.81***	***39,777,833,433.24***
21	***PERSONNEL COST***	***513,833,433.24***	***513,833,433.24***	***391,287,889.02***	***513,833,433.24***
2101	**SALARY**	***513,833,433.24***	***513,833,433.24***	***391,287,889.02***	***513,833,433.24***
210101	**SALARIES AND WAGES**	**513,833,433.24**	**513,833,433.24**	**391,287,889.02**	**513,833,433.24**
21010101	SALARY	513,833,433.24	513,833,433.24	391,287,889.02	513,833,433.24
22	***OTHER RECURRENT COSTS***	***64,000,000.00***	***64,000,000.00***	***34,100,000.00***	***64,000,000.00***
2202	**OVERHEAD COST**	***64,000,000.00***	***64,000,000.00***	***34,100,000.00***	***64,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,000,000.00**	**7,000,000.00**	**4,600,000.00**	**7,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	4,600,000.00	7,000,000.00
220202	**UTILITIES - GENERAL**	**4,500,000.00**	**4,500,000.00**	**1,910,000.00**	**4,500,000.00**
22020201	ELECTRICITY CHARGES	4,500,000.00	4,500,000.00	1,910,000.00	4,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,000,000.00**	**8,000,000.00**	**6,900,000.00**	**8,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	6,900,000.00	8,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**29,800,000.00**	**29,800,000.00**	**13,490,000.00**	**29,800,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	13,000,000.00	10,100,000.00	13,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	3,390,000.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,800,000.00	10,800,000.00	-	10,800,000.00
220205	**TRAINING - GENERAL**	**5,000,000.00**	**5,000,000.00**	**2,300,000.00**	**5,000,000.00**
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	2,300,000.00	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,700,000.00**	**9,700,000.00**	**4,900,000.00**	**9,700,000.00**
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	2,200,000.00	4,000,000.00
22021006	POSTAGES & COURIER SERVICES	5,700,000.00	5,700,000.00	2,700,000.00	5,700,000.00

MDA: 023400400100 - Kebbi State Public Works Agency (KEPW

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	-	-	-	6,000,000.00
22	*OTHER RECURRENT COSTS*	-	-	-	6,000,000.00
2202	**OVERHEAD COST**	-	-	-	6,000,000.00
220201	**TRAVEL & TRANSPORT - GENERAL**	-	-	-	**1,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	1,500,000.00
220202	**UTILITIES - GENERAL**	-	-	-	**400,000.00**
22020201	ELECTRICITY CHARGES	-	-	-	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	-	-	-	**200,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	-	-	-	**3,100,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	1,100,000.00
220205	**TRAINING - GENERAL**	-	-	-	**200,000.00**
22020501	LOCAL TRAINING	-	-	-	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	-	-	-	**600,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	200,000.00
22021007	WELFARE PACKAGES	-	-	-	400,000.00

MDA: **022910500100 - Sir Ahmadu Bello International Airport**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***519,025,459.20***	***519,025,459.20***	***200,248,923.65***	***543,626,223.05***
21	***PERSONNEL COST***	***117,025,459.20***	***117,025,459.20***	***98,048,923.65***	***141,626,223.05***
2101	**SALARY**	***117,025,459.20***	***117,025,459.20***	***98,048,923.65***	***141,626,223.05***
210101	**SALARIES AND WAGES**	**117,025,459.20**	**117,025,459.20**	**98,048,923.65**	**141,626,223.05**
21010101	SALARY	117,025,459.20	117,025,459.20	98,048,923.65	141,626,223.05
22	***OTHER RECURRENT COSTS***	***402,000,000.00***	***402,000,000.00***	***102,200,000.00***	***402,000,000.00***
2202	**OVERHEAD COST**	***400,000,000.00***	***400,000,000.00***	***100,850,000.00***	***400,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,000,000.00**	**5,000,000.00**	**3,600,000.00**	**5,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	3,600,000.00	5,000,000.00
220202	**UTILITIES - GENERAL**	**25,000,000.00**	**25,000,000.00**	**7,200,000.00**	**25,000,000.00**
22020201	ELECTRICITY CHARGES	25,000,000.00	25,000,000.00	7,200,000.00	25,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,350,000.00**	**2,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**85,000,000.00**	**85,000,000.00**	**51,300,000.00**	**85,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000,000.00	25,000,000.00	19,800,000.00	25,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	5,400,000.00	10,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,000,000.00	40,000,000.00	21,600,000.00	40,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00	4,500,000.00	10,000,000.00
220205	**TRAINING - GENERAL**	**70,000,000.00**	**70,000,000.00**	**25,200,000.00**	**70,000,000.00**
22020501	LOCAL TRAINING	70,000,000.00	70,000,000.00	25,200,000.00	70,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**160,000,000.00**	**160,000,000.00**	**9,000,000.00**	**160,000,000.00**
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	3,600,000.00	5,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	3,600,000.00	5,000,000.00
22020703	LEGAL SERVICES	150,000,000.00	150,000,000.00	1,800,000.00	150,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**53,000,000.00**	**53,000,000.00**	**3,200,000.00**	**53,000,000.00**
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	1,800,000.00	3,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000,000.00	50,000,000.00	1,400,000.00	50,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***1,350,000.00***	***2,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**1,350,000.00**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00

MDA: **022900100100 - Ministry of Transport and Renewable En**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,808,582,532.00***	***2,808,582,532.00***	***43,200,000.00***	***5,320,808,468.75***
22	***OTHER RECURRENT COSTS***	***30,000,000.00***	***810,000,000.00***	***43,200,000.00***	***810,000,000.00***
2202	**OVERHEAD COST**	***25,000,000.00***	***500,000,000.00***	***38,200,000.00***	***500,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,500,000.00**	**15,000,000.00**	**7,500,000.00**	**15,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	15,000,000.00	7,500,000.00	15,000,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**1,000,000.00**	**500,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	500,000.00	1,000,000.00	500,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,000,000.00**	**6,000,000.00**	**3,690,000.00**	**6,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	3,000,000.00	2,190,000.00	3,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	3,000,000.00	1,500,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,500,000.00**	**9,000,000.00**	**5,550,000.00**	**9,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	3,000,000.00	1,760,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	1,000,000.00	500,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	3,000,000.00	2,290,000.00	3,000,000.00
220205	**TRAINING - GENERAL**	**2,500,000.00**	**5,000,000.00**	**2,500,000.00**	**5,000,000.00**
22020501	LOCAL TRAINING	2,500,000.00	5,000,000.00	2,500,000.00	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,000,000.00**	**464,000,000.00**	**18,460,000.00**	**464,000,000.00**
22021001	REFRESHMENT & MEALS	2,500,000.00	255,000,000.00	6,250,000.00	255,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	54,000,000.00	2,750,000.00	54,000,000.00
22021007	WELFARE PACKAGES	2,500,000.00	155,000,000.00	9,460,000.00	155,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***5,000,000.00***	***310,000,000.00***	***5,000,000.00***	***310,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**5,000,000.00**	**310,000,000.00**	**5,000,000.00**	**310,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000.00	310,000,000.00	5,000,000.00	310,000,000.00

MDA: 023800100100 - Ministry of Budget & Economic Planning

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***23,139,686,100.35***	***18,139,686,100.35***	***3,060,481,272.60***	***51,965,296,852.91***
21	***PERSONNEL COST***	***66,450,903.28***	***66,450,903.28***	***35,447,272.60***	***66,450,903.28***
2101	**SALARY**	***66,450,903.28***	***66,450,903.28***	***35,447,272.60***	***66,450,903.28***
210101	**SALARIES AND WAGES**	**66,450,903.28**	**66,450,903.28**	**35,447,272.60**	**66,450,903.28**
21010101	SALARY	66,450,903.28	66,450,903.28	35,447,272.60	66,450,903.28
22	***OTHER RECURRENT COSTS***	***515,888,000.00***	***518,888,000.00***	***134,254,000.00***	***2,433,888,000.00***
2202	**OVERHEAD COST**	***474,888,000.00***	***477,888,000.00***	***104,734,000.00***	***2,392,888,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**40,000,000.00**	**40,000,000.00**	**10,739,000.00**	**40,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	2,325,000.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	8,414,000.00	20,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**80,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**55,000,000.00**	**55,000,000.00**	**7,925,000.00**	**55,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	7,925,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	40,000,000.00	40,000,000.00	-	40,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**33,000,000.00**	**33,000,000.00**	**21,757,000.00**	**93,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	16,500,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	1,325,000.00	8,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,000,000.00	5,000,000.00	3,932,000.00	65,000,000.00
220205	**TRAINING - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	-	20,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**325,888,000.00**	**328,888,000.00**	**64,233,000.00**	**2,183,888,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	8,230,000.00	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	75,888,000.00	75,888,000.00	3,023,000.00	75,888,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	7,190,000.00	10,000,000.00
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	60,000,000.00	60,000,000.00	-	1,600,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	12,000,000.00	12,000,000.00	8,000,000.00	87,000,000.00
22021027	PROJECT MONITORING EXPENSES	36,000,000.00	36,000,000.00	1,800,000.00	36,000,000.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	20,000,000.00	20,000,000.00	-	20,000,000.00
22021033	OTHER MISC EXPENDITURE	60,000,000.00	60,000,000.00	990,000.00	240,000,000.00
22021035	ANNUAL BUDGET PREPARATION BONUS	32,000,000.00	35,000,000.00	35,000,000.00	95,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***41,000,000.00***	***41,000,000.00***	***29,520,000.00***	***41,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**41,000,000.00**	**41,000,000.00**	**29,520,000.00**	**41,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	41,000,000.00	41,000,000.00	29,520,000.00	41,000,000.00

MDA: 023800400100 - KBS Bureau of Statistics

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***24,000,000.00***	***24,000,000.00***	***-***	***44,000,000.00***
21	***PERSONNEL COST***	***-***	***-***	***-***	***20,000,000.00***
2101	**SALARY**	***-***	***-***	***-***	***20,000,000.00***
210101	**SALARIES AND WAGES**	**-**	**-**	**-**	**20,000,000.00**
21010101	SALARY	-	-	-	20,000,000.00
22	***OTHER RECURRENT COSTS***	***24,000,000.00***	***24,000,000.00***	***-***	***24,000,000.00***
2202	**OVERHEAD COST**	***21,000,000.00***	***21,000,000.00***	***-***	***21,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	-	3,000,000.00
220202	**UTILITIES - GENERAL**	**300,000.00**	**300,000.00**	**-**	**300,000.00**
22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	-	300,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	-	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,500,000.00**	**4,500,000.00**	**-**	**4,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	-	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	-	2,500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,200,000.00**	**8,200,000.00**	**-**	**8,200,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	1,200,000.00	-	1,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	-	2,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	-	5,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***3,000,000.00***	***3,000,000.00***	***-***	***3,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	-	3,000,000.00

MDA: 023800500100 - Kebbi State Community and Social Devel

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***34,240,000.00***	***34,240,000.00***	***-***	***55,000,000.00***
21	***PERSONNEL COST***	***22,240,000.00***	***22,240,000.00***	***-***	***34,500,000.00***
2101	**SALARY**	***22,240,000.00***	***22,240,000.00***	***-***	***34,500,000.00***
210101	**SALARIES AND WAGES**	**22,240,000.00**	**22,240,000.00**	**-**	**34,500,000.00**
21010101	SALARY	22,240,000.00	22,240,000.00	-	34,500,000.00
22	***OTHER RECURRENT COSTS***	***12,000,000.00***	***12,000,000.00***	***-***	***20,500,000.00***
2202	**OVERHEAD COST**	***11,850,000.00***	***11,850,000.00***	***-***	***20,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**4,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	-	4,000,000.00
220202	**UTILITIES - GENERAL**	**800,000.00**	**800,000.00**	**-**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	800,000.00	800,000.00	-	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**400,000.00**	**400,000.00**	**-**	**1,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	-	1,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,600,000.00**	**6,600,000.00**	**-**	**8,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,200,000.00	2,200,000.00	-	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	400,000.00	400,000.00	-	500,000.00
220205	**TRAINING - GENERAL**	**500,000.00**	**500,000.00**	**-**	**5,000,000.00**
22020501	LOCAL TRAINING	500,000.00	500,000.00	-	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**550,000.00**	**550,000.00**	**-**	**1,000,000.00**
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	-	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	150,000.00	150,000.00	-	500,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***150,000.00***	***150,000.00***	***-***	***-***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**150,000.00**	**150,000.00**	**-**	**-**
22040109	GRANTS TO COMMUNITIES/NGOs	150,000.00	150,000.00	-	-

MDA: **023800600100 - Kebbi Investment Promotion Agency (KI**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***29,000,000.00***	***29,000,000.00***	***12,000,000.00***	***29,000,000.00***
21	***PERSONNEL COST***	***5,000,000.00***	***5,000,000.00***	***-***	***5,000,000.00***
2101	**SALARY**	***5,000,000.00***	***5,000,000.00***	***-***	***5,000,000.00***
210101	**SALARIES AND WAGES**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
21010101	SALARY	5,000,000.00	5,000,000.00	-	5,000,000.00
22	***OTHER RECURRENT COSTS***	***24,000,000.00***	***24,000,000.00***	***12,000,000.00***	***24,000,000.00***
2202	**OVERHEAD COST**	***22,000,000.00***	***22,000,000.00***	***11,100,000.00***	***22,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,000,000.00**	**5,000,000.00**	**2,000,000.00**	**5,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	2,000,000.00	5,000,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**600,000.00**	**2,000,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	600,000.00	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**750,000.00**	**1,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	750,000.00	1,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,800,000.00**	**4,800,000.00**	**3,350,000.00**	**4,800,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	1,350,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	800,000.00	500,000.00	800,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00
220205	**TRAINING - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,050,000.00**	**2,000,000.00**
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	1,050,000.00	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,200,000.00**	**7,200,000.00**	**3,350,000.00**	**7,200,000.00**
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	700,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,200,000.00	4,200,000.00	1,650,000.00	4,200,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***900,000.00***	***2,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**900,000.00**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	900,000.00	2,000,000.00

MDA: 025000100100 - Fiscal Responsibility Commission

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***50,790,000.00***	***50,790,000.00***	***2,700,000.00***	***50,790,000.00***
21	***PERSONNEL COST***	***39,150,000.00***	***39,150,000.00***	***-***	***39,150,000.00***
2101	**SALARY**	***39,150,000.00***	***39,150,000.00***	***-***	***39,150,000.00***
210101	**SALARIES AND WAGES**	**39,150,000.00**	**39,150,000.00**	**-**	**39,150,000.00**
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	39,150,000.00	39,150,000.00	-	39,150,000.00
22	***OTHER RECURRENT COSTS***	***11,640,000.00***	***11,640,000.00***	***2,700,000.00***	***11,640,000.00***
2202	**OVERHEAD COST**	***11,640,000.00***	***11,640,000.00***	***2,700,000.00***	***11,640,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,000,000.00**	**2,000,000.00**	**360,000.00**	**2,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	360,000.00	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,100,000.00**	**1,100,000.00**	**990,000.00**	**1,100,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	900,000.00	1,000,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00	90,000.00	100,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,240,000.00**	**2,240,000.00**	**360,000.00**	**2,240,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	240,000.00	240,000.00	-	240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	360,000.00	2,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,300,000.00**	**2,300,000.00**	**540,000.00**	**2,300,000.00**
22020701	FINANCIAL CONSULTING	1,300,000.00	1,300,000.00	180,000.00	1,300,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	360,000.00	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,000,000.00**	**4,000,000.00**	**450,000.00**	**4,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	-	2,000,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	450,000.00	2,000,000.00

MDA: 025200100100 - Ministry of Water Resources

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***9,227,446,792.86***	***9,227,446,792.86***	***629,084,541.06***	***21,404,433,795.00***
21	***PERSONNEL COST***	***162,863,168.86***	***162,863,168.86***	***97,353,961.04***	***179,149,485.75***
2101	**SALARY**	***162,863,168.86***	***162,863,168.86***	***97,353,961.04***	***179,149,485.75***
210101	**SALARIES AND WAGES**	**162,863,168.86**	**162,863,168.86**	**97,353,961.04**	**179,149,485.75**
21010101	SALARY	162,863,168.86	162,863,168.86	97,353,961.04	179,149,485.75
22	***OTHER RECURRENT COSTS***	***929,000,000.00***	***929,000,000.00***	***445,339,345.00***	***1,887,900,000.00***
2202	**OVERHEAD COST**	***929,000,000.00***	***929,000,000.00***	***445,339,345.00***	***1,887,900,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**20,000,000.00**	**20,000,000.00**	**8,980,000.00**	**20,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	8,980,000.00	20,000,000.00
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**80,000.00**	**120,000.00**
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	80,000.00	120,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**871,000,000.00**	**871,000,000.00**	**412,319,345.00**	**1,814,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	500,000.00	2,000,000.00
22020312	CHEMICALS FOR WATER TREATMENT	870,000,000.00	870,000,000.00	411,819,345.00	1,812,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**25,100,000.00**	**25,100,000.00**	**19,175,000.00**	**41,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	8,195,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	-	1,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	4,990,000.00	5,000,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	5,990,000.00	15,000,000.00
220205	**TRAINING - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	-	3,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,780,000.00**	**9,780,000.00**	**4,785,000.00**	**9,780,000.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	2,785,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	-	500,000.00
22021007	WELFARE PACKAGES	4,280,000.00	4,280,000.00	2,000,000.00	4,280,000.00

MDA: **025210200100 - Water Board**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***589,161,787.00***	***589,161,787.00***	***208,912,704.75***	***491,277,087.30***
21	***PERSONNEL COST***	***229,320,000.00***	***229,320,000.00***	***208,912,704.75***	***305,405,300.30***
2101	**SALARY**	***229,320,000.00***	***229,320,000.00***	***208,912,704.75***	***305,405,300.30***
210101	**SALARIES AND WAGES**	**229,320,000.00**	**229,320,000.00**	**208,912,704.75**	**305,405,300.30**
21010101	SALARY	229,320,000.00	229,320,000.00	208,912,704.75	305,405,300.30
22	***OTHER RECURRENT COSTS***	***359,841,787.00***	***359,841,787.00***	***-***	***185,871,787.00***
2202	**OVERHEAD COST**	***357,761,787.00***	***357,761,787.00***	***-***	***183,791,787.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**17,809,787.00**	**17,809,787.00**	**-**	**10,809,787.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,684,787.00	14,684,787.00	-	7,684,787.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,125,000.00	3,125,000.00	-	3,125,000.00
220202	**UTILITIES - GENERAL**	**78,280,000.00**	**78,280,000.00**	**-**	**10,280,000.00**
22020201	ELECTRICITY CHARGES	78,280,000.00	78,280,000.00	-	10,280,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,248,000.00**	**7,248,000.00**	**-**	**12,248,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	-	6,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,040,000.00	1,040,000.00	-	1,040,000.00
22020309	UNIFORMS & OTHER CLOTHING	208,000.00	208,000.00	-	5,208,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**76,088,000.00**	**76,088,000.00**	**-**	**31,118,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,640,000.00	5,640,000.00	-	5,640,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,288,000.00	2,288,000.00	-	7,288,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,080,000.00	2,080,000.00	-	2,080,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,640,000.00	5,640,000.00	-	5,640,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,440,000.00	20,440,000.00	-	10,440,000.00
22020406	OTHER MAINTENANCE SERVICES	40,000,000.00	40,000,000.00	-	30,000.00
220206	**OTHER SERVICES - GENERAL**	**6,760,000.00**	**6,760,000.00**	**-**	**6,760,000.00**
22020602	OFFICE RENT	2,080,000.00	2,080,000.00	-	2,080,000.00
22020605	CLEANING & FUMIGATION SERVICES	4,680,000.00	4,680,000.00	-	4,680,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**85,800,000.00**	**85,800,000.00**	**-**	**73,300,000.00**
22020704	ENGINEERING SERVICES	10,000,000.00	10,000,000.00	-	46,000,000.00
22020708	MEDICAL CONSULTING	75,800,000.00	75,800,000.00	-	27,300,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**75,800,000.00**	**75,800,000.00**	**-**	**29,300,000.00**
22020801	MOTOR VEHICLE FUEL COST	75,800,000.00	75,800,000.00	-	10,800,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	18,500,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,040,000.00**	**1,040,000.00**	**-**	**1,040,000.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,040,000.00	1,040,000.00	-	1,040,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,936,000.00**	**8,936,000.00**	**-**	**8,936,000.00**
22021001	REFRESHMENT & MEALS	3,380,000.00	3,380,000.00	-	3,380,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,060,000.00	3,060,000.00	-	3,060,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	2,496,000.00	2,496,000.00	-	2,496,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,080,000.00***	***2,080,000.00***	***-***	***2,080,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,080,000.00**	**2,080,000.00**	**-**	**2,080,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,080,000.00	2,080,000.00	-	2,080,000.00

MDA: **025210300100 - State Rural Water Supply & Sanitation A**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***11,489,081.55***	***11,489,081.55***	***5,909,332.59***	***13,085,101.63***
21	***PERSONNEL COST***	***5,165,045.55***	***5,165,045.55***	***4,829,332.59***	***6,761,065.63***
2101	**SALARY**	***5,165,045.55***	***5,165,045.55***	***4,829,332.59***	***6,761,065.63***
210101	**SALARIES AND WAGES**	**5,165,045.55**	**5,165,045.55**	**4,829,332.59**	**6,761,065.63**
21010101	SALARY	5,165,045.55	5,165,045.55	4,829,332.59	6,761,065.63
22	***OTHER RECURRENT COSTS***	***6,324,036.00***	***6,324,036.00***	***1,080,000.00***	***6,324,036.00***
2202	**OVERHEAD COST**	***6,324,036.00***	***6,324,036.00***	***1,080,000.00***	***6,324,036.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000.00**	**1,500,000.00**	**180,000.00**	**1,500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	180,000.00	1,500,000.00
220202	**UTILITIES - GENERAL**	**400,000.00**	**400,000.00**	**180,000.00**	**400,000.00**
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	180,000.00	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**524,036.00**	**524,036.00**	**90,000.00**	**524,036.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	524,036.00	524,036.00	90,000.00	524,036.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,100,000.00**	**3,100,000.00**	**360,000.00**	**3,100,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	180,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,100,000.00	1,100,000.00	180,000.00	1,100,000.00
220205	**TRAINING - GENERAL**	**200,000.00**	**200,000.00**	**90,000.00**	**200,000.00**
22020501	LOCAL TRAINING	200,000.00	200,000.00	90,000.00	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**600,000.00**	**600,000.00**	**180,000.00**	**600,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	90,000.00	200,000.00
22021007	WELFARE PACKAGES	400,000.00	400,000.00	90,000.00	400,000.00

MDA: 025300100100 - Ministry of Lands & Housing

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*23,132,855,305.82*	*23,057,855,305.82*	*4,609,690,415.65*	*11,938,543,365.03*
21	*PERSONNEL COST*	*165,881,071.30*	*209,099,064.20*	*142,780,415.65*	*200,000,000.00*
2101	**SALARY**	*165,881,071.30*	*209,099,064.20*	*142,780,415.65*	*200,000,000.00*
210101	**SALARIES AND WAGES**	**165,881,071.30**	**209,099,064.20**	**142,780,415.65**	**200,000,000.00**
21010101	SALARY	165,881,071.30	209,099,064.20	142,780,415.65	200,000,000.00
22	*OTHER RECURRENT COSTS*	*60,000,000.00*	*60,000,000.00*	*48,305,000.00*	*95,000,000.00*
2202	**OVERHEAD COST**	*59,500,000.00*	*59,500,000.00*	*47,840,000.00*	*94,500,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**14,500,000.00**	**14,500,000.00**	**12,255,000.00**	**14,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,500,000.00	14,500,000.00	12,255,000.00	14,500,000.00
220202	**UTILITIES - GENERAL**	**6,600,000.00**	**6,600,000.00**	**3,750,000.00**	**6,600,000.00**
22020201	ELECTRICITY CHARGES	6,600,000.00	6,600,000.00	3,750,000.00	6,600,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**21,600,000.00**	**21,600,000.00**	**16,425,000.00**	**21,600,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,600,000.00	11,600,000.00	7,910,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	1,890,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	2,125,000.00	4,500,000.00
22020406	OTHER MAINTENANCE SERVICES	4,500,000.00	4,500,000.00	4,500,000.00	11,600,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,500,000.00**	**2,500,000.00**	**2,380,000.00**	**37,500,000.00**
22020706	SURVEYING SERVICES	2,500,000.00	2,500,000.00	2,380,000.00	37,500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**14,300,000.00**	**14,300,000.00**	**13,030,000.00**	**14,300,000.00**
22021001	REFRESHMENT & MEALS	6,300,000.00	6,300,000.00	6,030,000.00	6,300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	4,000,000.00	5,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*500,000.00*	*500,000.00*	*465,000.00*	*500,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**500,000.00**	**500,000.00**	**465,000.00**	**500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	465,000.00	500,000.00

MDA: **025300300100 - State Housing Corporation**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***19,957,308.48***	***19,957,308.48***	***8,984,279.05***	***19,957,308.48***
21	***PERSONNEL COST***	***16,507,308.48***	***16,507,308.48***	***8,084,279.05***	***16,507,308.48***
2101	**SALARY**	***16,507,308.48***	***16,507,308.48***	***8,084,279.05***	***16,507,308.48***
210101	**SALARIES AND WAGES**	**16,507,308.48**	**16,507,308.48**	**8,084,279.05**	**16,507,308.48**
21010101	SALARY	16,507,308.48	16,507,308.48	8,084,279.05	16,507,308.48
22	***OTHER RECURRENT COSTS***	***3,450,000.00***	***3,450,000.00***	***900,000.00***	***3,450,000.00***
2202	**OVERHEAD COST**	***3,350,000.00***	***3,350,000.00***	***900,000.00***	***3,350,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**500,000.00**	**180,000.00**	**500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	180,000.00	500,000.00
220202	**UTILITIES - GENERAL**	**400,000.00**	**400,000.00**	**120,000.00**	**400,000.00**
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	120,000.00	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,300,000.00**	**1,300,000.00**	**330,000.00**	**1,300,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,300,000.00	1,300,000.00	330,000.00	1,300,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**650,000.00**	**650,000.00**	**270,000.00**	**650,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	-	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	270,000.00	350,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22020706	SURVEYING SERVICES	100,000.00	100,000.00	-	100,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**400,000.00**	**400,000.00**	**-**	**400,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	-	300,000.00
22021024	COMMITTEE & COMMISION EXPENSES	100,000.00	100,000.00	-	100,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***100,000.00***	***100,000.00***	***-***	***100,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000.00**	**100,000.00**	**-**	**100,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	-	100,000.00

MDA: **025300200100 - Office of the Surveyor General**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***24,000,000.00***	***24,000,000.00***	***8,100,000.00***	***24,000,000.00***
22	***OTHER RECURRENT COSTS***	***24,000,000.00***	***24,000,000.00***	***8,100,000.00***	***24,000,000.00***
2202	**OVERHEAD COST**	***23,500,000.00***	***23,500,000.00***	***8,000,000.00***	***23,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,500,000.00**	**4,500,000.00**	**1,700,000.00**	**4,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,500,000.00	1,700,000.00	4,500,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**500,000.00**	**200,000.00**	**500,000.00**
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	200,000.00	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**3,100,000.00**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	1,750,000.00	2,000,000.00
22020302	BOOKS	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	1,250,000.00	2,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**750,000.00**	**2,000,000.00**
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	750,000.00	2,000,000.00
220205	**TRAINING - GENERAL**	**4,000,000.00**	**4,000,000.00**	**600,000.00**	**4,000,000.00**
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	600,000.00	4,000,000.00
220206	**OTHER SERVICES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**200,000.00**	**3,000,000.00**
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**400,000.00**	**1,000,000.00**
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,500,000.00**	**3,500,000.00**	**1,050,000.00**	**3,500,000.00**
22021001	REFRESHMENT & MEALS	3,500,000.00	3,500,000.00	1,050,000.00	3,500,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***500,000.00***	***500,000.00***	***100,000.00***	***500,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**500,000.00**	**500,000.00**	**100,000.00**	**500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	500,000.00	100,000.00	500,000.00

MDA: 025400100100 - Minisrty of Rural and Community Develo

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***83,500,000.00***	***83,500,000.00***	***44,990,000.00***	***6,710,125,752.08***
22	***OTHER RECURRENT COSTS***	***60,000,000.00***	***60,000,000.00***	***44,990,000.00***	***60,000,000.00***
2202	**OVERHEAD COST**	***50,000,000.00***	***50,000,000.00***	***36,290,000.00***	***50,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,000,000.00**	**7,000,000.00**	**5,360,000.00**	**7,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	5,360,000.00	7,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**90,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**670,000.00**	**3,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	670,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,000,000.00**	**9,000,000.00**	**6,380,000.00**	**9,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	5,290,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,090,000.00	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**30,000,000.00**	**30,000,000.00**	**23,790,000.00**	**30,000,000.00**
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	7,600,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	8,300,000.00	10,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	7,890,000.00	10,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***10,000,000.00***	***10,000,000.00***	***8,700,000.00***	***10,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**10,000,000.00**	**10,000,000.00**	**8,700,000.00**	**10,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	8,700,000.00	10,000,000.00

MDA: 025410300100 - Rural Electrification Board (REB)

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,778,797,415.64***	***2,778,797,415.64***	***276,240,362.08***	***3,524,356,443.06***
21	***PERSONNEL COST***	***32,479,415.64***	***32,479,415.64***	***24,296,373.83***	***34,346,443.06***
2101	**SALARY**	***32,479,415.64***	***32,479,415.64***	***24,296,373.83***	***34,346,443.06***
210101	**SALARIES AND WAGES**	**32,479,415.64**	**32,479,415.64**	**24,296,373.83**	**34,346,443.06**
21010101	SALARY	32,479,415.64	32,479,415.64	24,296,373.83	34,346,443.06
22	***OTHER RECURRENT COSTS***	***5,118,000.00***	***5,118,000.00***	***3,565,000.00***	***60,010,000.00***
2202	**OVERHEAD COST**	***5,118,000.00***	***5,118,000.00***	***3,565,000.00***	***60,010,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,000,000.00**	**1,000,000.00**	**520,000.00**	**11,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	520,000.00	11,000,000.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**190,000.00**	**2,200,000.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	190,000.00	2,200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**400,000.00**	**400,000.00**	**250,000.00**	**4,400,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	250,000.00	4,400,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,018,000.00**	**2,018,000.00**	**1,795,000.00**	**22,234,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00	11,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	235,000.00	2,750,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	268,000.00	268,000.00	260,000.00	2,984,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	300,000.00	5,500,000.00
220205	**TRAINING - GENERAL**	**600,000.00**	**600,000.00**	**260,000.00**	**6,276,000.00**
22020501	LOCAL TRAINING	600,000.00	600,000.00	260,000.00	6,276,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**300,000.00**	**300,000.00**	**160,000.00**	**3,300,000.00**
22020704	ENGINEERING SERVICES	300,000.00	300,000.00	160,000.00	3,300,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**600,000.00**	**600,000.00**	**390,000.00**	**10,600,000.00**
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	195,000.00	6,600,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	195,000.00	4,000,000.00

MDA: **026200100100 - Ministry of Animal Health Husbandry and**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***13,767,794,664.54***	***13,767,794,664.54***	***6,097,478,641.02***	***20,837,235,823.16***
21	***PERSONNEL COST***	***1,767,254,744.54***	***1,767,254,744.54***	***794,001,623.53***	***1,592,895,903.16***
2101	**SALARY**	***1,555,799,744.54***	***1,555,799,744.54***	***731,810,663.53***	***1,592,895,903.16***
210101	**SALARIES AND WAGES**	**1,555,799,744.54**	**1,555,799,744.54**	**731,810,663.53**	**1,592,895,903.16**
21010101	SALARY	1,555,799,744.54	1,555,799,744.54	731,810,663.53	1,592,895,903.16
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***211,455,000.00***	***211,455,000.00***	***62,190,960.00***	***-***
210201	**ALLOWANCES**	**211,455,000.00**	**211,455,000.00**	**62,190,960.00**	**-**
21020130	Medical Allowance	24,255,000.00	24,255,000.00	-	-
21020143	N.Y.S.C Allowances	187,200,000.00	187,200,000.00	62,190,960.00	-
22	***OTHER RECURRENT COSTS***	***275,539,920.00***	***275,539,920.00***	***30,934,000.00***	***244,339,920.00***
2202	**OVERHEAD COST**	***117,800,000.00***	***117,800,000.00***	***30,934,000.00***	***86,600,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,500,000.00**	**15,500,000.00**	**6,999,000.00**	**12,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,500,000.00	15,500,000.00	6,999,000.00	12,500,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**789,500.00**	**2,500,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	789,500.00	2,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,100,000.00**	**5,100,000.00**	**2,600,000.00**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,100,000.00	5,100,000.00	2,600,000.00	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**16,000,000.00**	**16,000,000.00**	**6,110,000.00**	**20,400,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	5,500,000.00	2,047,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	863,000.00	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	8,500,000.00	8,500,000.00	3,200,000.00	11,400,000.00
220205	**TRAINING - GENERAL**	**9,500,000.00**	**9,500,000.00**	**4,750,000.00**	**10,000,000.00**
22020501	LOCAL TRAINING	9,500,000.00	9,500,000.00	4,750,000.00	10,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,300,000.00**	**3,000,000.00**
22020707	AGRICULTURAL CONSULTING	2,000,000.00	2,000,000.00	1,300,000.00	3,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**67,700,000.00**	**67,700,000.00**	**8,385,500.00**	**33,200,000.00**
22021001	REFRESHMENT & MEALS	7,200,000.00	7,200,000.00	1,255,500.00	7,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,500,000.00	2,500,000.00	2,200,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	-	3,000,000.00
22021033	OTHER MISC EXPENDITURE	56,000,000.00	56,000,000.00	4,930,000.00	20,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***157,739,920.00***	***157,739,920.00***	***-***	***157,739,920.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**157,739,920.00**	**157,739,920.00**	**-**	**157,739,920.00**
22040109	GRANTS TO COMMUNITIES/NGOs	157,739,920.00	157,739,920.00	-	157,739,920.00

MDA: 026900100100 - Ministry of Physical Planning and Urban

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*10,759,185,560.00*	*10,759,185,560.00*	*1,125,389,526.50*	*10,933,000,000.00*
22	*OTHER RECURRENT COSTS*	*685,000,000.00*	*685,000,000.00*	*487,050,000.00*	*685,000,000.00*
2202	**OVERHEAD COST**	*675,000,000.00*	*675,000,000.00*	*483,050,000.00*	*675,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,000,000.00**	**15,000,000.00**	**4,000,000.00**	**15,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	4,000,000.00	15,000,000.00
220202	**UTILITIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**80,000.00**	**2,000,000.00**
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	80,000.00	2,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**50,000.00**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	50,000.00	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**19,370,000.00**	**20,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,000,000.00	14,000,000.00	13,380,000.00	14,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	5,990,000.00	6,000,000.00
220206	**OTHER SERVICES - GENERAL**	**600,000,000.00**	**600,000,000.00**	**450,000,000.00**	**600,000,000.00**
22020605	CLEANING & FUMIGATION SERVICES	600,000,000.00	600,000,000.00	450,000,000.00	600,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**33,000,000.00**	**33,000,000.00**	**9,550,000.00**	**33,000,000.00**
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	2,560,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,000,000.00	-	8,000,000.00
22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00	6,990,000.00	15,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*10,000,000.00*	*10,000,000.00*	*4,000,000.00*	*10,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**10,000,000.00**	**10,000,000.00**	**4,000,000.00**	**10,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	10,000,000.00	4,000,000.00	10,000,000.00

MDA: **026900200100 - Kebbi Urban Development Authority (KU**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***521,399,427.34***	***401,399,427.34***	***262,110,427.55***	***509,699,427.34***
21	***PERSONNEL COST***	***247,899,427.34***	***247,899,427.34***	***183,166,007.55***	***267,899,427.34***
2101	**SALARY**	***247,899,427.34***	***247,899,427.34***	***183,166,007.55***	***267,899,427.34***
210101	**SALARIES AND WAGES**	**247,899,427.34**	**247,899,427.34**	**183,166,007.55**	**267,899,427.34**
21010101	SALARY	247,899,427.34	247,899,427.34	183,166,007.55	267,899,427.34
22	***OTHER RECURRENT COSTS***	***273,500,000.00***	***153,500,000.00***	***78,944,420.00***	***241,800,000.00***
2202	**OVERHEAD COST**	***272,500,000.00***	***152,500,000.00***	***78,754,420.00***	***240,800,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,000,000.00**	**5,000,000.00**	**4,730,000.00**	**4,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	4,730,000.00	4,000,000.00
220202	**UTILITIES - GENERAL**	**1,200,000.00**	**1,200,000.00**	**280,000.00**	**1,500,000.00**
22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	280,000.00	1,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,000,000.00**	**8,000,000.00**	**740,000.00**	**3,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	740,000.00	3,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**72,500,000.00**	**72,500,000.00**	**28,098,080.00**	**51,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,000,000.00	28,000,000.00	10,000,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	1,640,000.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	4,500,000.00	4,088,080.00	8,000,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	1,860,000.00	5,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	700,000.00	6,000,000.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	9,810,000.00	9,000,000.00
220206	**OTHER SERVICES - GENERAL**	**146,800,000.00**	**26,800,000.00**	**15,354,670.00**	**146,800,000.00**
22020605	CLEANING & FUMIGATION SERVICES	146,800,000.00	26,800,000.00	15,354,670.00	146,800,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**200,000.00**	**1,000,000.00**
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**38,000,000.00**	**38,000,000.00**	**29,351,670.00**	**33,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	-	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	1,580,000.00	2,000,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	28,000,000.00	28,000,000.00	27,771,670.00	28,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***1,000,000.00***	***1,000,000.00***	***190,000.00***	***1,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,000,000.00**	**1,000,000.00**	**190,000.00**	**1,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	190,000.00	1,000,000.00

MDA: **026900300100 - Kebbi Geographic Information System A**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***39,000,000.00***	***39,000,000.00***	***18,000,000.00***	***39,000,000.00***
21	***PERSONNEL COST***	***5,000,000.00***	***5,000,000.00***	***-***	***5,000,000.00***
2101	**SALARY**	***5,000,000.00***	***5,000,000.00***	***-***	***5,000,000.00***
210101	**SALARIES AND WAGES**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
21010101	SALARY	5,000,000.00	5,000,000.00	-	5,000,000.00
22	***OTHER RECURRENT COSTS***	***34,000,000.00***	***34,000,000.00***	***18,000,000.00***	***34,000,000.00***
2202	**OVERHEAD COST**	***33,657,142.00***	***33,657,142.00***	***18,000,000.00***	***33,657,142.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,171,427.00**	**6,171,427.00**	**4,450,000.00**	**6,171,427.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,171,427.00	6,171,427.00	4,450,000.00	6,171,427.00
220202	**UTILITIES - GENERAL**	**3,600,000.00**	**3,600,000.00**	**1,530,000.00**	**3,600,000.00**
22020201	ELECTRICITY CHARGES	3,600,000.00	3,600,000.00	1,530,000.00	3,600,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,428,000.00**	**3,428,000.00**	**2,305,000.00**	**3,428,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,428,000.00	3,428,000.00	2,305,000.00	3,428,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**13,085,715.00**	**13,085,715.00**	**9,289,000.00**	**13,085,715.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,542,857.00	1,542,857.00	1,149,000.00	1,542,857.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,542,858.00	1,542,858.00	1,500,000.00	1,542,858.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	6,640,000.00	10,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,372,000.00**	**7,372,000.00**	**426,000.00**	**7,372,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	2,657,143.00	2,657,143.00	-	2,657,143.00
22021007	WELFARE PACKAGES	4,714,857.00	4,714,857.00	426,000.00	4,714,857.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***342,858.00***	***342,858.00***	***-***	***342,858.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**342,858.00**	**342,858.00**	**-**	**342,858.00**
22040109	GRANTS TO COMMUNITIES/NGOs	342,858.00	342,858.00	-	342,858.00

MDA: 031801100100 - Judicial Service Commission

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***625,277,470.02***	***625,277,470.02***	***291,999,502.63***	***925,277,470.02***
21	***PERSONNEL COST***	***168,277,470.02***	***168,277,470.02***	***77,725,878.66***	***168,277,470.02***
2101	**SALARY**	***168,277,470.02***	***168,277,470.02***	***77,725,878.66***	***168,277,470.02***
210101	**SALARIES AND WAGES**	**168,277,470.02**	**168,277,470.02**	**77,725,878.66**	**168,277,470.02**
21010101	SALARY	128,745,729.97	128,745,729.97	57,842,093.88	128,745,729.97
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	39,531,740.05	39,531,740.05	19,883,784.78	39,531,740.05
22	***OTHER RECURRENT COSTS***	***57,000,000.00***	***57,000,000.00***	***34,250,000.00***	***57,000,000.00***
2202	**OVERHEAD COST**	***57,000,000.00***	***57,000,000.00***	***34,250,000.00***	***57,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,000,000.00**	**15,000,000.00**	**12,300,000.00**	**15,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	12,300,000.00	15,000,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**500,000.00**	**350,000.00**	**500,000.00**
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	350,000.00	500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**500,000.00**	**2,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,500,000.00**	**2,500,000.00**	**2,100,000.00**	**2,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	300,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	1,800,000.00	2,000,000.00
220205	**TRAINING - GENERAL**	**15,000,000.00**	**15,000,000.00**	**5,000,000.00**	**15,000,000.00**
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	5,000,000.00	15,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**1,500,000.00**	**2,000,000.00**
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**20,000,000.00**	**20,000,000.00**	**12,500,000.00**	**20,000,000.00**
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	2,000,000.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00	5,000,000.00	7,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	5,500,000.00	10,000,000.00

MDA: **031805100100 - High Court**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,882,850,789.00***	***2,982,850,789.00***	***2,206,294,436.38***	***4,811,930,734.00***
21	***PERSONNEL COST***	***900,989,629.00***	***900,989,629.00***	***640,569,065.13***	***900,989,629.00***
2101	**SALARY**	***900,989,629.00***	***900,989,629.00***	***640,569,065.13***	***900,989,629.00***
210101	**SALARIES AND WAGES**	**900,989,629.00**	**900,989,629.00**	**640,569,065.13**	**900,989,629.00**
21010101	SALARY	893,508,246.62	893,508,246.62	636,624,181.71	893,508,246.62
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,481,382.38	7,481,382.38	3,944,883.42	7,481,382.38
22	***OTHER RECURRENT COSTS***	***747,000,000.00***	***1,227,000,000.00***	***1,077,061,575.00***	***1,754,000,000.00***
2202	**OVERHEAD COST**	***747,000,000.00***	***1,227,000,000.00***	***1,077,061,575.00***	***1,754,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**80,000,000.00**	**363,000,000.00**	**326,050,000.00**	**500,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	80,000,000.00	363,000,000.00	326,050,000.00	500,000,000.00
220202	**UTILITIES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**4,480,000.00**	**6,000,000.00**
22020201	ELECTRICITY CHARGES	10,000,000.00	10,000,000.00	4,480,000.00	6,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**168,000,000.00**	**154,000,000.00**	**126,900,000.00**	**200,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,000,000.00	48,000,000.00	31,300,000.00	60,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	120,000,000.00	106,000,000.00	95,600,000.00	140,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**18,000,000.00**	**18,000,000.00**	**12,500,000.00**	**23,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	10,400,000.00	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	2,100,000.00	3,000,000.00
220205	**TRAINING - GENERAL**	**150,000,000.00**	**195,000,000.00**	**190,030,000.00**	**250,000,000.00**
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	27,000,000.00	50,000,000.00
22020502	INTERNATIONAL TRAINING	120,000,000.00	165,000,000.00	163,030,000.00	200,000,000.00
220206	**OTHER SERVICES - GENERAL**	**21,000,000.00**	**21,000,000.00**	**13,740,000.00**	**22,000,000.00**
22020601	SECURITY SERVICES	15,000,000.00	15,000,000.00	9,500,000.00	15,000,000.00
22020602	OFFICE RENT	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	3,740,000.00	6,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**50,000,000.00**	**50,000,000.00**	**28,550,000.00**	**40,000,000.00**
22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00	7,050,000.00	10,000,000.00
22020703	LEGAL SERVICES	40,000,000.00	40,000,000.00	21,500,000.00	30,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**250,000,000.00**	**416,000,000.00**	**374,811,575.00**	**713,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	160,000,000.00	310,000,000.00	275,431,575.00	300,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	6,800,000.00	10,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	75,000,000.00	91,000,000.00	90,000,000.00	200,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	200,000,000.00
22021026	EXCO & TENDER EXPENSES	5,000,000.00	5,000,000.00	2,580,000.00	3,000,000.00

MDA: **031805300100 - Sharia Court**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***3,009,857,690.55***	***2,909,857,690.55***	***897,341,817.54***	***4,137,288,172.20***
21	***PERSONNEL COST***	***864,600,184.15***	***864,600,184.15***	***569,802,517.54***	***864,600,184.15***
2101	**SALARY**	***864,600,184.15***	***864,600,184.15***	***569,802,517.54***	***864,600,184.15***
210101	**SALARIES AND WAGES**	**864,600,184.15**	**864,600,184.15**	**569,802,517.54**	**864,600,184.15**
21010101	SALARY	856,973,416.15	856,973,416.15	565,698,459.04	856,973,416.15
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,626,768.00	7,626,768.00	4,104,058.50	7,626,768.00
22	***OTHER RECURRENT COSTS***	***500,032,000.00***	***500,032,000.00***	***327,539,300.00***	***597,832,000.00***
2202	**OVERHEAD COST**	***498,032,000.00***	***498,032,000.00***	***325,929,300.00***	***595,832,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**30,000,000.00**	**30,000,000.00**	**21,800,000.00**	**40,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	21,800,000.00	40,000,000.00
220202	**UTILITIES - GENERAL**	**15,000,000.00**	**15,000,000.00**	**13,800,000.00**	**20,000,000.00**
22020201	ELECTRICITY CHARGES	15,000,000.00	15,000,000.00	13,800,000.00	20,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**95,000,000.00**	**95,000,000.00**	**74,690,000.00**	**110,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00	20,974,000.00	30,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	70,000,000.00	70,000,000.00	53,716,000.00	80,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**63,000,000.00**	**63,000,000.00**	**46,922,000.00**	**65,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	12,900,000.00	17,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	12,156,000.00	15,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	30,000,000.00	19,616,000.00	30,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	2,250,000.00	3,500,000.00
220205	**TRAINING - GENERAL**	**125,000,000.00**	**125,000,000.00**	**116,830,000.00**	**175,000,000.00**
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	17,000,000.00	25,000,000.00
22020502	INTERNATIONAL TRAINING	100,000,000.00	100,000,000.00	99,830,000.00	150,000,000.00
220206	**OTHER SERVICES - GENERAL**	**55,832,000.00**	**55,832,000.00**	**36,623,300.00**	**55,832,000.00**
22020601	SECURITY SERVICES	5,000,000.00	5,000,000.00	3,749,000.00	5,000,000.00
22020603	RESIDENTIAL RENT	50,832,000.00	50,832,000.00	32,874,300.00	50,832,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**35,000,000.00**	**35,000,000.00**	**-**	**35,000,000.00**
22020703	LEGAL SERVICES	35,000,000.00	35,000,000.00	-	35,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**79,200,000.00**	**79,200,000.00**	**15,264,000.00**	**94,500,000.00**
22021001	REFRESHMENT & MEALS	15,000,000.00	15,000,000.00	12,000,000.00	15,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,700,000.00	1,700,000.00	1,274,000.00	17,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	60,000,000.00	60,000,000.00	-	60,000,000.00
22021026	EXCO & TENDER EXPENSES	2,500,000.00	2,500,000.00	1,990,000.00	2,500,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***1,610,000.00***	***2,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**1,610,000.00**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	1,610,000.00	2,000,000.00

MDA: **032600100100 - Ministry of Justice**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***18,017,128,006.70***	***18,017,128,006.70***	***3,475,234,605.81***	***12,911,828,859.00***
21	***PERSONNEL COST***	***105,308,006.70***	***105,308,006.70***	***48,301,605.81***	***110,908,859.00***
2101	**SALARY**	***105,308,006.70***	***105,308,006.70***	***48,301,605.81***	***110,908,859.00***
210101	**SALARIES AND WAGES**	**105,308,006.70**	**105,308,006.70**	**48,301,605.81**	**110,908,859.00**
21010101	SALARY	105,308,006.70	105,308,006.70	48,301,605.81	110,908,859.00
22	***OTHER RECURRENT COSTS***	***6,159,820,000.00***	***6,159,820,000.00***	***1,562,933,000.00***	***6,250,920,000.00***
2202	**OVERHEAD COST**	***3,509,120,000.00***	***3,509,120,000.00***	***167,933,000.00***	***3,600,120,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**95,000,000.00**	**95,000,000.00**	**13,490,000.00**	**50,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	45,000,000.00	45,000,000.00	13,490,000.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	-	-
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**50,000.00**	**120,000.00**
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	50,000.00	120,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**200,000,000.00**	**200,000,000.00**	**89,800,000.00**	**260,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	11,300,000.00	25,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000,000.00	30,000,000.00	-	35,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	150,000,000.00	150,000,000.00	78,500,000.00	200,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**28,000,000.00**	**28,000,000.00**	**15,300,000.00**	**55,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	7,800,000.00	30,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	4,000,000.00	15,000,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	3,500,000.00	10,000,000.00
220205	**TRAINING - GENERAL**	**80,000,000.00**	**80,000,000.00**	**295,000.00**	**180,000,000.00**
22020501	LOCAL TRAINING	80,000,000.00	80,000,000.00	295,000.00	180,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,000,000,000.00**	**3,000,000,000.00**	**47,808,000.00**	**3,000,000,000.00**
22020703	LEGAL SERVICES	3,000,000,000.00	3,000,000,000.00	47,808,000.00	3,000,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**106,000,000.00**	**106,000,000.00**	**1,190,000.00**	**55,000,000.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	1,190,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	101,000,000.00	101,000,000.00	-	50,000,000.00
2203	**LOANS AND ADVANCES**	***2,650,000,000.00***	***2,650,000,000.00***	***1,395,000,000.00***	***2,650,000,000.00***
220301	**STAFF LOANS & ADVANCES**	**2,650,000,000.00**	**2,650,000,000.00**	**1,395,000,000.00**	**2,650,000,000.00**
22030103	REFURBISHING ADVANCES	2,650,000,000.00	2,650,000,000.00	1,395,000,000.00	2,650,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***700,000.00***	***700,000.00***	***-***	***800,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**700,000.00**	**700,000.00**	**-**	**800,000.00**
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	700,000.00	700,000.00	-	800,000.00

MDA: 032600200100 - Law Reform Commission

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***91,812,985.00***	***91,812,985.00***	***-***	***83,094,740.00***
21	***PERSONNEL COST***	***44,812,985.00***	***44,812,985.00***	***-***	***44,094,740.00***
2101	**SALARY**	***44,812,985.00***	***44,812,985.00***	***-***	***44,094,740.00***
210101	**SALARIES AND WAGES**	**44,812,985.00**	**44,812,985.00**	**-**	**44,094,740.00**
21010101	SALARY	17,094,740.00	17,094,740.00	-	17,094,740.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	27,718,245.00	27,718,245.00	-	27,000,000.00
22	***OTHER RECURRENT COSTS***	***47,000,000.00***	***47,000,000.00***	***-***	***39,000,000.00***
2202	**OVERHEAD COST**	***47,000,000.00***	***47,000,000.00***	***-***	***39,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**15,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	-	15,000,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**-**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	-	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**-**	**10,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	-	5,000,000.00
22020302	BOOKS	5,000,000.00	5,000,000.00	-	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,500,000.00**	**10,500,000.00**	**-**	**8,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	-	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	-	2,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	-	3,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**1,000,000.00**
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	-	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,500,000.00**	**3,500,000.00**	**-**	**3,500,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	-	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	-	500,000.00
22021024	COMMITTEE & COMMISION EXPENSES	2,000,000.00	2,000,000.00	-	2,000,000.00

MDA: 051300100100 - Ministry of Youths & Sports

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*3,018,542,264.35*	*3,018,542,264.35*	*1,839,989,544.73*	*6,231,342,264.35*
21	*PERSONNEL COST*	*119,642,264.35*	*119,642,264.35*	*78,944,818.73*	*115,642,264.35*
2101	**SALARY**	*119,642,264.35*	*119,642,264.35*	*78,944,818.73*	*115,642,264.35*
210101	**SALARIES AND WAGES**	**119,642,264.35**	**119,642,264.35**	**78,944,818.73**	**115,642,264.35**
21010101	SALARY	119,642,264.35	119,642,264.35	78,944,818.73	115,642,264.35
22	*OTHER RECURRENT COSTS*	*458,900,000.00*	*328,900,000.00*	*269,490,000.00*	*495,700,000.00*
2202	**OVERHEAD COST**	*443,200,000.00*	*313,200,000.00*	*259,490,000.00*	*480,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**48,000,000.00**	**48,000,000.00**	**22,500,000.00**	**48,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,000,000.00	48,000,000.00	22,500,000.00	48,000,000.00
220202	**UTILITIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**1,540,000.00**	**3,000,000.00**
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	1,540,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,300,000.00**	**7,300,000.00**	**3,480,000.00**	**7,300,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	1,990,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	1,490,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,300,000.00	1,300,000.00	-	1,300,000.00
220205	**TRAINING - GENERAL**	**30,200,000.00**	**200,000.00**	**-**	**17,000,000.00**
22020501	LOCAL TRAINING	30,200,000.00	200,000.00	-	17,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**354,700,000.00**	**254,700,000.00**	**231,970,000.00**	**404,700,000.00**
22021007	WELFARE PACKAGES	4,700,000.00	4,700,000.00	2,480,000.00	4,700,000.00
22021009	SPORTING ACTIVITIES	350,000,000.00	250,000,000.00	229,490,000.00	400,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*15,700,000.00*	*15,700,000.00*	*10,000,000.00*	*15,700,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**15,700,000.00**	**15,700,000.00**	**10,000,000.00**	**15,700,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	15,700,000.00	15,700,000.00	10,000,000.00	15,700,000.00

MDA: 051400100100 - Ministry of Women Affairs

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***5,699,477,254.40***	***5,699,477,254.40***	***865,327,443.21***	***7,469,503,651.06***
21	***PERSONNEL COST***	***123,692,254.40***	***143,692,254.40***	***103,656,652.21***	***150,959,451.06***
2101	**SALARY**	***123,692,254.40***	***143,692,254.40***	***103,656,652.21***	***150,959,451.06***
210101	**SALARIES AND WAGES**	**123,692,254.40**	**143,692,254.40**	**103,656,652.21**	**150,959,451.06**
21010101	SALARY	123,692,254.40	143,692,254.40	103,656,652.21	150,959,451.06
22	***OTHER RECURRENT COSTS***	***125,785,000.00***	***145,785,000.00***	***103,901,791.00***	***2,205,625,000.00***
2202	**OVERHEAD COST**	***125,285,000.00***	***140,285,000.00***	***101,901,791.00***	***2,173,125,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**18,000,000.00**	**18,000,000.00**	**16,000,000.00**	**25,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,000,000.00	18,000,000.00	16,000,000.00	25,000,000.00
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**90,000.00**	**120,000.00**
22020205	WATER RATES	120,000.00	120,000.00	90,000.00	120,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**81,600,000.00**	**81,600,000.00**	**60,500,000.00**	**105,440,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000.00	1,600,000.00	1,500,000.00	2,600,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	80,000,000.00	80,000,000.00	59,000,000.00	102,840,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,500,000.00**	**22,500,000.00**	**15,081,791.00**	**22,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	6,500,000.00	2,500,000.00	6,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	9,000,000.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	4,500,000.00	2,500,000.00	4,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00	1,081,791.00	1,500,000.00
220205	**TRAINING - GENERAL**	**3,000,000.00**	**8,000,000.00**	**4,000,000.00**	**2,010,000,000.00**
22020501	LOCAL TRAINING	3,000,000.00	8,000,000.00	4,000,000.00	2,010,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,065,000.00**	**10,065,000.00**	**6,230,000.00**	**10,065,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	3,500,000.00	1,500,000.00	3,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	-	300,000.00
22021007	WELFARE PACKAGES	565,000.00	565,000.00	500,000.00	565,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	5,700,000.00	5,700,000.00	4,230,000.00	5,700,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***500,000.00***	***5,500,000.00***	***2,000,000.00***	***32,500,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**500,000.00**	**5,500,000.00**	**2,000,000.00**	**32,500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	500,000.00	5,500,000.00	2,000,000.00	32,500,000.00

MDA: **051700100100 - Ministry for Basic and Secondary Educati**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*22,680,833,250.26*	*22,680,833,250.26*	*13,992,392,221.47*	*32,057,387,388.26*
21	*PERSONNEL COST*	*1,834,277,623.06*	*1,834,277,623.06*	*1,281,847,052.56*	*3,992,286,103.06*
2101	**SALARY**	*1,834,277,623.06*	*1,834,277,623.06*	*1,281,847,052.56*	*3,992,286,103.06*
210101	**SALARIES AND WAGES**	**1,834,277,623.06**	**1,834,277,623.06**	**1,281,847,052.56**	**3,992,286,103.06**
21010101	SALARY	1,834,277,623.06	1,834,277,623.06	1,281,847,052.56	3,992,286,103.06
22	*OTHER RECURRENT COSTS*	*417,120,000.00*	*417,120,000.00*	*94,430,000.00*	*7,593,680,665.00*
2202	**OVERHEAD COST**	*397,120,000.00*	*397,120,000.00*	*90,930,000.00*	*7,573,680,665.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**120,000,000.00**	**120,000,000.00**	**26,690,000.00**	**120,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000,000.00	120,000,000.00	26,690,000.00	120,000,000.00
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**90,000.00**	**120,000.00**
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	90,000.00	120,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**21,000,000.00**	**21,000,000.00**	**14,520,000.00**	**4,971,580,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	14,520,000.00	20,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	-	1,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	-	-	4,950,580,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**36,000,000.00**	**36,000,000.00**	**17,410,000.00**	**46,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	26,000,000.00	26,000,000.00	9,000,000.00	26,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	8,410,000.00	20,000,000.00
220205	**TRAINING - GENERAL**	**100,000,000.00**	**100,000,000.00**	**18,880,000.00**	**675,900,665.00**
22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	18,880,000.00	675,900,665.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**120,000,000.00**	**120,000,000.00**	**13,340,000.00**	**1,760,080,000.00**
22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	6,010,000.00	10,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	20,000,000.00	2,000,000.00	20,000,000.00
22021009	SPORTING ACTIVITIES	60,000,000.00	60,000,000.00	-	80,000.00
22021022	SCHOOL EXPENSES	10,000,000.00	10,000,000.00	3,750,000.00	1,710,000,000.00
22021033	OTHER MISC EXPENDITURE	20,000,000.00	20,000,000.00	1,580,000.00	20,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*20,000,000.00*	*20,000,000.00*	*3,500,000.00*	*20,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**20,000,000.00**	**20,000,000.00**	**3,500,000.00**	**20,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	20,000,000.00	20,000,000.00	3,500,000.00	20,000,000.00

MDA: 051700300100 - Universal Basic Education (UBE)

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***11,364,914,581.22***	***11,364,914,581.22***	***2,764,612,132.03***	***13,503,248,369.59***
21	***PERSONNEL COST***	***3,485,104,248.12***	***3,485,104,248.12***	***1,473,316,367.00***	***3,148,000,000.00***
2101	**SALARY**	***3,485,104,248.12***	***3,485,104,248.12***	***1,473,316,367.00***	***3,148,000,000.00***
210101	**SALARIES AND WAGES**	**3,485,104,248.12**	**3,485,104,248.12**	**1,473,316,367.00**	**3,148,000,000.00**
21010101	SALARY	3,485,104,248.12	3,485,104,248.12	1,473,316,367.00	3,148,000,000.00
22	***OTHER RECURRENT COSTS***	***313,800,000.00***	***313,800,000.00***	***133,760,000.00***	***313,800,000.00***
2202	**OVERHEAD COST**	***310,800,000.00***	***310,800,000.00***	***133,760,000.00***	***310,800,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**60,000,000.00**	**60,000,000.00**	**26,000,000.00**	**60,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00	26,000,000.00	60,000,000.00
220202	**UTILITIES - GENERAL**	**30,000,000.00**	**30,000,000.00**	**13,000,000.00**	**30,000,000.00**
22020201	ELECTRICITY CHARGES	30,000,000.00	30,000,000.00	13,000,000.00	30,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**33,000,000.00**	**33,000,000.00**	**18,500,000.00**	**33,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	18,500,000.00	30,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**49,000,000.00**	**49,000,000.00**	**22,500,000.00**	**49,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,000,000.00	24,000,000.00	12,000,000.00	24,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,000,000.00	25,000,000.00	10,500,000.00	25,000,000.00
220205	**TRAINING - GENERAL**	**25,000,000.00**	**25,000,000.00**	**12,000,000.00**	**25,000,000.00**
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	12,000,000.00	25,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**30,000,000.00**	**30,000,000.00**	**9,500,000.00**	**30,000,000.00**
22020701	FINANCIAL CONSULTING	30,000,000.00	30,000,000.00	9,500,000.00	30,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**83,800,000.00**	**83,800,000.00**	**32,260,000.00**	**83,800,000.00**
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	11,500,000.00	25,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	4,500,000.00	15,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	43,800,000.00	43,800,000.00	16,260,000.00	43,800,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***3,000,000.00***	***3,000,000.00***	***-***	***3,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	3,000,000.00	3,000,000.00	-	3,000,000.00

MDA: 051700300200 - Primary School Staff Pension Board

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*9,003,191.02*	*11,003,191.02*	*6,621,431.13*	*11,003,191.02*
21	*PERSONNEL COST*	*5,503,191.02*	*7,503,191.02*	*4,821,431.13*	*7,503,191.02*
2101	**SALARY**	*5,503,191.02*	*7,503,191.02*	*4,821,431.13*	*7,503,191.02*
210101	**SALARIES AND WAGES**	**5,503,191.02**	**7,503,191.02**	**4,821,431.13**	**7,503,191.02**
21010101	SALARY	5,503,191.02	7,503,191.02	4,821,431.13	7,503,191.02
22	*OTHER RECURRENT COSTS*	*3,500,000.00*	*3,500,000.00*	*1,800,000.00*	*3,500,000.00*
2202	**OVERHEAD COST**	*3,500,000.00*	*3,500,000.00*	*1,800,000.00*	*3,500,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**500,000.00**	**345,000.00**	**500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	345,000.00	500,000.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**100,000.00**	**200,000.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	100,000.00	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**900,000.00**	**900,000.00**	**630,000.00**	**900,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	900,000.00	900,000.00	630,000.00	900,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**900,000.00**	**900,000.00**	**490,000.00**	**900,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	140,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	350,000.00	500,000.00
220205	**TRAINING - GENERAL**	**200,000.00**	**200,000.00**	**-**	**200,000.00**
22020501	LOCAL TRAINING	200,000.00	200,000.00	-	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**800,000.00**	**800,000.00**	**235,000.00**	**800,000.00**
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	235,000.00	300,000.00
22021024	COMMITTEE & COMMISION EXPENSES	300,000.00	300,000.00	-	300,000.00
22021026	EXCO & TENDER EXPENSES	200,000.00	200,000.00	-	200,000.00

MDA: 051700800100 - Library Board

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***111,120,763.07***	***111,120,763.07***	***55,925,465.80***	***75,154,168.00***
21	***PERSONNEL COST***	***53,420,763.07***	***53,420,763.07***	***51,625,465.80***	***67,404,168.00***
2101	**SALARY**	***53,420,763.07***	***53,420,763.07***	***51,625,465.80***	***67,404,168.00***
210101	**SALARIES AND WAGES**	**53,420,763.07**	**53,420,763.07**	**51,625,465.80**	**67,404,168.00**
21010101	SALARY	53,420,763.07	53,420,763.07	51,625,465.80	67,404,168.00
22	***OTHER RECURRENT COSTS***	***57,700,000.00***	***57,700,000.00***	***4,300,000.00***	***7,750,000.00***
2202	**OVERHEAD COST**	***7,700,000.00***	***7,700,000.00***	***4,300,000.00***	***7,700,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**300,000.00**	**300,000.00**	**-**	**300,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	-	300,000.00
220202	**UTILITIES - GENERAL**	**200,000.00**	**200,000.00**	**-**	**200,000.00**
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	-	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,500,000.00**	**3,500,000.00**	**2,700,000.00**	**3,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00	2,000,000.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	1,200,000.00	1,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,450,000.00**	**2,450,000.00**	**1,600,000.00**	**2,200,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	-	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	950,000.00	950,000.00	600,000.00	700,000.00
220205	**TRAINING - GENERAL**	**700,000.00**	**700,000.00**	**-**	**50,000.00**
22020501	LOCAL TRAINING	700,000.00	700,000.00	-	50,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**550,000.00**	**550,000.00**	**-**	**1,450,000.00**
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	-	500,000.00
22021024	COMMITTEE & COMMISION EXPENSES	50,000.00	50,000.00	-	950,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***50,000,000.00***	***50,000,000.00***	***-***	***50,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**50,000,000.00**	**50,000,000.00**	**-**	**50,000.00**
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	50,000,000.00	50,000,000.00	-	50,000.00

MDA: 051702600100 - Arabic & Islamic Eduction Board

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*1,381,519,909.06*	*1,381,519,909.06*	*519,285,936.48*	*1,381,519,909.06*
21	*PERSONNEL COST*	*1,339,069,909.06*	*1,339,069,909.06*	*508,735,936.48*	*1,339,069,909.06*
2101	**SALARY**	*1,339,069,909.06*	*1,339,069,909.06*	*508,735,936.48*	*1,339,069,909.06*
210101	**SALARIES AND WAGES**	**1,339,069,909.06**	**1,339,069,909.06**	**508,735,936.48**	**1,339,069,909.06**
21010101	SALARY	1,339,069,909.06	1,339,069,909.06	508,735,936.48	1,339,069,909.06
22	*OTHER RECURRENT COSTS*	*42,450,000.00*	*42,450,000.00*	*10,550,000.00*	*42,450,000.00*
2202	**OVERHEAD COST**	*42,200,000.00*	*42,200,000.00*	*10,550,000.00*	*42,200,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,000,000.00**	**1,000,000.00**	**800,000.00**	**1,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	800,000.00	1,000,000.00
220202	**UTILITIES - GENERAL**	**400,000.00**	**400,000.00**	**400,000.00**	**400,000.00**
22020205	WATER RATES	400,000.00	400,000.00	400,000.00	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,800,000.00**	**1,800,000.00**	**1,300,000.00**	**1,800,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,800,000.00	1,800,000.00	1,300,000.00	1,800,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**7,450,000.00**	**10,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	800,000.00	800,000.00	500,000.00	800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	9,000,000.00	6,750,000.00	9,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**29,000,000.00**	**29,000,000.00**	**600,000.00**	**29,000,000.00**
22021007	WELFARE PACKAGES	8,000,000.00	8,000,000.00	-	8,000,000.00
22021022	SCHOOL EXPENSES	1,000,000.00	1,000,000.00	600,000.00	1,000,000.00
22021033	OTHER MISC EXPENDITURE	20,000,000.00	20,000,000.00	-	20,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*250,000.00*	*250,000.00*	*-*	*250,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**250,000.00**	**250,000.00**	**-**	**250,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	250,000.00	250,000.00	-	250,000.00

MDA: 051702700100 - Abdullahi Fodio Islamic Centre

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*178,690,047.00*	*178,690,047.00*	*125,814,502.99*	*178,690,047.00*
21	*PERSONNEL COST*	*115,690,047.00*	*115,690,047.00*	*86,314,502.99*	*115,690,047.00*
2101	**SALARY**	*115,690,047.00*	*115,690,047.00*	*86,314,502.99*	*115,690,047.00*
210101	**SALARIES AND WAGES**	**115,690,047.00**	**115,690,047.00**	**86,314,502.99**	**115,690,047.00**
21010101	SALARY	115,690,047.00	115,690,047.00	86,314,502.99	115,690,047.00
22	*OTHER RECURRENT COSTS*	*63,000,000.00*	*63,000,000.00*	*39,500,000.00*	*63,000,000.00*
2202	**OVERHEAD COST**	*63,000,000.00*	*63,000,000.00*	*39,500,000.00*	*63,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000.00**	**1,500,000.00**	**439,000.00**	**1,500,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	439,000.00	1,500,000.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**1,000,000.00**	**400,000.00**	**1,000,000.00**
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	400,000.00	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**52,500,000.00**	**52,500,000.00**	**35,822,000.00**	**52,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	747,000.00	2,000,000.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	75,000.00	500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	50,000,000.00	35,000,000.00	50,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,000,000.00**	**4,000,000.00**	**875,000.00**	**4,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	217,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	200,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	245,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	213,000.00	1,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,000,000.00**	**4,000,000.00**	**1,964,000.00**	**4,000,000.00**
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,404,000.00	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	263,000.00	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	157,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,500,000.00	140,000.00	1,500,000.00

MDA: **051702800100 - Agency for Adult Education**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***37,381,260.22***	***37,381,260.22***	***-***	***38,701,000.00***
21	***PERSONNEL COST***	***35,426,260.22***	***35,426,260.22***	***-***	***32,701,000.00***
2101	**SALARY**	***35,426,260.22***	***35,426,260.22***	**-**	***32,701,000.00***
210101	**SALARIES AND WAGES**	**35,426,260.22**	**35,426,260.22**	**-**	**32,701,000.00**
21010101	SALARY	35,426,260.22	35,426,260.22	-	32,701,000.00
22	***OTHER RECURRENT COSTS***	***1,955,000.00***	***1,955,000.00***	***-***	***6,000,000.00***
2202	**OVERHEAD COST**	***1,955,000.00***	***1,955,000.00***	**-**	***6,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**200,000.00**	**200,000.00**	**-**	**800,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	-	800,000.00
220202	**UTILITIES - GENERAL**	**120,000.00**	**120,000.00**	**-**	**300,000.00**
22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	-	300,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**645,000.00**	**645,000.00**	**-**	**1,350,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	250,000.00	-	850,000.00
22020302	BOOKS	395,000.00	395,000.00	-	500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**370,000.00**	**370,000.00**	**-**	**970,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	120,000.00	120,000.00	-	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	-	250,000.00
220205	**TRAINING - GENERAL**	**100,000.00**	**100,000.00**	**-**	**610,000.00**
22020501	LOCAL TRAINING	100,000.00	100,000.00	-	610,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**520,000.00**	**520,000.00**	**-**	**1,970,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	250,000.00	-	500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	140,000.00	140,000.00	-	740,000.00
22021024	COMMITTEE & COMMISION EXPENSES	130,000.00	130,000.00	-	730,000.00

MDA: **051705700100 - Secondary School Management Board**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*4,529,003,798.57*	*4,529,003,798.57*	*3,325,591,125.00*	*4,532,803,798.57*
21	*PERSONNEL COST*	*4,100,103,798.57*	*4,100,103,798.57*	*3,096,465,125.00*	*4,100,103,798.57*
2101	**SALARY**	*4,100,103,798.57*	*4,100,103,798.57*	*3,096,465,125.00*	*4,100,103,798.57*
210101	**SALARIES AND WAGES**	**4,100,103,798.57**	**4,100,103,798.57**	**3,096,465,125.00**	**4,100,103,798.57**
21010101	SALARY	4,100,103,798.57	4,100,103,798.57	3,096,465,125.00	4,100,103,798.57
22	*OTHER RECURRENT COSTS*	*428,900,000.00*	*428,900,000.00*	*229,126,000.00*	*432,700,000.00*
2202	**OVERHEAD COST**	*428,300,000.00*	*428,300,000.00*	*229,126,000.00*	*432,100,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**20,000,000.00**	**20,000,000.00**	**1,778,000.00**	**20,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	20,000,000.00	1,778,000.00	20,000,000.00
220202	**UTILITIES - GENERAL**	**1,300,000.00**	**1,300,000.00**	**804,000.00**	**1,300,000.00**
22020205	WATER RATES	1,300,000.00	1,300,000.00	804,000.00	1,300,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,000,000.00**	**4,000,000.00**	**2,403,000.00**	**7,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	2,403,000.00	4,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**517,000.00**	**6,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	88,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	429,000.00	4,000,000.00
220205	**TRAINING - GENERAL**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	-	2,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**800,000.00**
22020701	FINANCIAL CONSULTING	-	-	-	800,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**395,000,000.00**	**395,000,000.00**	**223,624,000.00**	**395,000,000.00**
22021006	POSTAGES & COURIER SERVICES	165,000,000.00	165,000,000.00	118,566,000.00	165,000,000.00
22021007	WELFARE PACKAGES	4,000,000.00	4,000,000.00	-	4,000,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,000,000.00	1,006,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	552,000.00	1,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	222,000,000.00	222,000,000.00	103,500,000.00	222,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*600,000.00*	*600,000.00*	*-*	*600,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**600,000.00**	**600,000.00**	**-**	**600,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	600,000.00	600,000.00	-	600,000.00

MDA: 056300100100 - Ministry for Higher Education

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***5,098,716,542.26***	***5,098,716,542.26***	***1,025,848,945.20***	***6,356,106,833.17***
21	***PERSONNEL COST***	***85,268,457.09***	***85,268,457.09***	***35,721,429.90***	***86,088,457.09***
2101	**SALARY**	***76,088,457.09***	***76,088,457.09***	***31,161,429.90***	***86,088,457.09***
210101	**SALARIES AND WAGES**	**76,088,457.09**	**76,088,457.09**	**31,161,429.90**	**86,088,457.09**
21010101	SALARY	76,088,457.09	76,088,457.09	31,161,429.90	86,088,457.09
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***9,180,000.00***	***9,180,000.00***	***4,560,000.00***	***-***
210201	**ALLOWANCES**	**9,180,000.00**	**9,180,000.00**	**4,560,000.00**	**-**
21020143	N.Y.S.C Allowances	9,180,000.00	9,180,000.00	4,560,000.00	-
22	***OTHER RECURRENT COSTS***	***80,500,000.00***	***80,500,000.00***	***20,861,000.00***	***91,500,000.00***
2202	**OVERHEAD COST**	***77,500,000.00***	***77,500,000.00***	***20,861,000.00***	***88,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,000,000.00**	**15,000,000.00**	**4,321,000.00**	**18,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	4,321,000.00	18,000,000.00
220202	**UTILITIES - GENERAL**	**11,000,000.00**	**11,000,000.00**	**5,120,000.00**	**10,000,000.00**
22020201	ELECTRICITY CHARGES	11,000,000.00	11,000,000.00	5,120,000.00	10,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**7,500,000.00**	**7,500,000.00**	**4,685,000.00**	**10,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,500,000.00	4,685,000.00	10,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,500,000.00**	**12,500,000.00**	**6,735,000.00**	**12,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	2,000,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,500,000.00	5,500,000.00	4,735,000.00	5,500,000.00
220205	**TRAINING - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**10,000,000.00**
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	-	10,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	-	3,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,500,000.00**	**8,500,000.00**	**-**	**24,500,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	-	4,500,000.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	5,000,000.00	5,000,000.00	-	20,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***3,000,000.00***	***3,000,000.00***	***-***	***3,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	-	3,000,000.00

MDA: 056301800100 - State Polytechnic, Dakin Gari

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,744,182,398.25***	***2,744,182,398.25***	***521,742,605.00***	***2,829,997,081.20***
21	***PERSONNEL COST***	***842,015,697.25***	***805,015,697.25***	***493,878,843.00***	***691,430,380.20***
2101	**SALARY**	***842,015,697.25***	***805,015,697.25***	***493,878,843.00***	***691,430,380.20***
210101	**SALARIES AND WAGES**	**842,015,697.25**	**805,015,697.25**	**493,878,843.00**	**691,430,380.20**
21010101	SALARY	842,015,697.25	805,015,697.25	493,878,843.00	691,430,380.20
22	***OTHER RECURRENT COSTS***	***64,200,000.00***	***101,200,000.00***	***27,863,762.00***	***120,000,000.00***
2202	**OVERHEAD COST**	***64,200,000.00***	***101,200,000.00***	***27,863,762.00***	***120,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,000,000.00**	**13,000,000.00**	**5,276,000.00**	**15,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	13,000,000.00	5,276,000.00	15,000,000.00
220202	**UTILITIES - GENERAL**	**7,200,000.00**	**7,200,000.00**	**3,974,000.00**	**12,000,000.00**
22020201	ELECTRICITY CHARGES	7,200,000.00	7,200,000.00	3,974,000.00	12,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**12,000,000.00**	**17,000,000.00**	**5,789,000.00**	**20,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	17,000,000.00	5,789,000.00	20,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**21,000,000.00**	**30,000,000.00**	**9,789,800.00**	**39,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	18,000,000.00	7,187,500.00	18,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	6,000,000.00	445,000.00	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	-	9,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6,000,000.00	6,000,000.00	2,157,300.00	6,000,000.00
220205	**TRAINING - GENERAL**	**4,000,000.00**	**9,000,000.00**	**2,110,480.00**	**9,000,000.00**
22020501	LOCAL TRAINING	4,000,000.00	9,000,000.00	2,110,480.00	9,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,000,000.00**	**25,000,000.00**	**924,482.00**	**25,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	15,000,000.00	924,482.00	15,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	10,000,000.00	-	10,000,000.00

MDA: **056301900100 - Adamu Augie College of Education, Argu**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***2,344,011,935.00***	***2,344,011,935.00***	***937,895,022.73***	***3,338,192,791.91***
21	***PERSONNEL COST***	***1,576,649,333.00***	***1,546,649,333.00***	***888,688,951.37***	***1,239,264,531.91***
2101	**SALARY**	***1,576,649,333.00***	***1,546,649,333.00***	***888,688,951.37***	***1,239,264,531.91***
210101	**SALARIES AND WAGES**	**1,576,649,333.00**	**1,546,649,333.00**	**888,688,951.37**	**1,239,264,531.91**
21010101	SALARY	1,576,649,333.00	1,546,649,333.00	888,688,951.37	1,239,264,531.91
22	***OTHER RECURRENT COSTS***	***96,500,000.00***	***126,500,000.00***	***49,206,071.36***	***120,500,000.00***
2202	**OVERHEAD COST**	***96,500,000.00***	***126,500,000.00***	***49,206,071.36***	***120,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,700,000.00**	**11,000,000.00**	**3,000,000.00**	**11,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,700,000.00	11,000,000.00	3,000,000.00	11,000,000.00
220202	**UTILITIES - GENERAL**	**13,000,000.00**	**15,000,000.00**	**8,911,500.36**	**15,000,000.00**
22020201	ELECTRICITY CHARGES	13,000,000.00	15,000,000.00	8,911,500.36	15,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**21,000,000.00**	**29,000,000.00**	**9,910,523.00**	**27,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	20,000,000.00	7,792,923.00	18,000,000.00
22020302	BOOKS	3,000,000.00	3,000,000.00	1,117,600.00	3,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	3,000,000.00	-	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	3,000,000.00	1,000,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**15,000,000.00**	**36,200,000.00**	**13,875,738.00**	**32,200,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	1,990,687.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	19,200,000.00	8,161,501.00	15,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	10,000,000.00	3,307,300.00	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	416,250.00	2,000,000.00
220205	**TRAINING - GENERAL**	**1,000,000.00**	**3,000,000.00**	**500,000.00**	**3,000,000.00**
22020501	LOCAL TRAINING	1,000,000.00	3,000,000.00	500,000.00	3,000,000.00
220206	**OTHER SERVICES - GENERAL**	**500,000.00**	**500,000.00**	**500,000.00**	**500,000.00**
22020603	RESIDENTIAL RENT	500,000.00	500,000.00	500,000.00	500,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,800,000.00**	**5,800,000.00**	**1,970,000.00**	**5,800,000.00**
22020701	FINANCIAL CONSULTING	800,000.00	800,000.00	800,000.00	800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	3,000,000.00	770,000.00	3,000,000.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	400,000.00	2,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**500,000.00**	**2,000,000.00**	**376,450.00**	**2,000,000.00**
22020803	PLANT / GENERATOR FUEL COST	500,000.00	2,000,000.00	376,450.00	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**38,000,000.00**	**24,000,000.00**	**10,161,860.00**	**24,000,000.00**
22021001	REFRESHMENT & MEALS	500,000.00	2,000,000.00	967,500.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	1,000,000.00	413,000.00	1,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	3,000,000.00	1,654,000.00	3,000,000.00
22021009	SPORTING ACTIVITIES	500,000.00	1,500,000.00	500,000.00	1,500,000.00
22021022	SCHOOL EXPENSES	5,000,000.00	5,000,000.00	427,360.00	5,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	30,000,000.00	10,000,000.00	6,200,000.00	10,000,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	500,000.00	1,500,000.00	-	1,500,000.00

MDA: **056302100100 - State University of Science & Technology**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***5,551,766,468.48***	***5,551,766,468.48***	***2,103,781,710.09***	***6,230,937,628.85***
21	***PERSONNEL COST***	***3,451,321,538.48***	***3,451,321,538.48***	***1,817,797,463.69***	***3,693,299,298.05***
2101	**SALARY**	***3,451,321,538.48***	***3,451,321,538.48***	***1,817,797,463.69***	***3,693,299,298.05***
210101	**SALARIES AND WAGES**	**3,451,321,538.48**	**3,451,321,538.48**	**1,817,797,463.69**	**3,693,299,298.05**
21010101	SALARY	3,451,321,538.48	3,451,321,538.48	1,817,797,463.69	3,693,299,298.05
22	***OTHER RECURRENT COSTS***	***443,500,000.00***	***443,500,000.00***	***285,984,246.40***	***880,693,400.80***
2202	**OVERHEAD COST**	***437,500,000.00***	***437,500,000.00***	***285,384,246.40***	***876,693,400.80***
220201	**TRAVEL & TRANSPORT - GENERAL**	**30,000,000.00**	**30,000,000.00**	**21,721,800.00**	**30,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	21,721,800.00	30,000,000.00
220202	**UTILITIES - GENERAL**	**75,000,000.00**	**75,000,000.00**	**58,317,132.05**	**80,000,000.00**
22020201	ELECTRICITY CHARGES	60,000,000.00	60,000,000.00	46,277,132.05	65,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	15,000,000.00	15,000,000.00	12,040,000.00	15,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**70,000,000.00**	**70,000,000.00**	**37,668,200.00**	**75,000,000.00**
22020304	MAGAZINES & PERIODICALS	35,000,000.00	35,000,000.00	16,799,700.00	35,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	20,000,000.00	16,961,500.00	20,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	15,000,000.00	3,907,000.00	20,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**50,000,000.00**	**50,000,000.00**	**33,019,264.37**	**54,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	3,516,450.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	695,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	6,981,905.00	11,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	1,825,000.00	3,000,000.00
22020406	OTHER MAINTENANCE SERVICES	25,000,000.00	25,000,000.00	20,000,909.37	25,000,000.00
220205	**TRAINING - GENERAL**	**10,000,000.00**	**10,000,000.00**	**7,121,160.00**	**10,000,000.00**
22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	7,121,160.00	10,000,000.00
220206	**OTHER SERVICES - GENERAL**	**8,000,000.00**	**8,000,000.00**	**500,000.00**	**8,000,000.00**
22020603	RESIDENTIAL RENT	8,000,000.00	8,000,000.00	500,000.00	8,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**917,700.00**	**4,000,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	887,700.00	1,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	30,000.00	3,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**188,500,000.00**	**188,500,000.00**	**126,118,989.98**	**615,693,400.80**
22021006	POSTAGES & COURIER SERVICES	5,000,000.00	5,000,000.00	897,100.00	5,000,000.00
22021007	WELFARE PACKAGES	120,000,000.00	120,000,000.00	86,306,729.98	100,000,000.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	-	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00	1,923,460.00	3,000,000.00
22021022	SCHOOL EXPENSES	1,500,000.00	1,500,000.00	1,191,000.00	1,500,000.00
22021024	COMMITTEE & COMMISION EXPENSES	30,000,000.00	30,000,000.00	26,856,700.00	30,000,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	1,000,000.00	1,000,000.00	89,000.00	1,000,000.00
22021032	ACCREDITATION EXPENCES	25,000,000.00	25,000,000.00	8,855,000.00	474,193,400.80
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***6,000,000.00***	***6,000,000.00***	***600,000.00***	***4,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**6,000,000.00**	**6,000,000.00**	**600,000.00**	**4,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	6,000,000.00	6,000,000.00	600,000.00	4,000,000.00

MDA: 056302800100 - College of Preliminary Studies, Yauri

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***525,859,587.91***	***525,859,587.91***	***338,371,245.00***	***508,889,620.38***
21	***PERSONNEL COST***	***484,859,587.91***	***424,859,587.91***	***273,492,586.00***	***389,889,620.38***
2101	**SALARY**	***484,859,587.91***	***424,859,587.91***	***273,492,586.00***	***389,889,620.38***
210101	**SALARIES AND WAGES**	**484,859,587.91**	**424,859,587.91**	**273,492,586.00**	**389,889,620.38**
21010101	SALARY	484,859,587.91	424,859,587.91	273,492,586.00	389,889,620.38
22	***OTHER RECURRENT COSTS***	***41,000,000.00***	***101,000,000.00***	***64,878,659.00***	***119,000,000.00***
2202	**OVERHEAD COST**	***40,800,000.00***	***99,800,000.00***	***64,348,659.00***	***117,150,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,700,000.00**	**4,700,000.00**	**2,542,000.00**	**5,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,700,000.00	4,700,000.00	2,542,000.00	5,000,000.00
220202	**UTILITIES - GENERAL**	**1,850,000.00**	**1,850,000.00**	**787,000.00**	**2,200,000.00**
22020201	ELECTRICITY CHARGES	1,650,000.00	1,650,000.00	787,000.00	2,000,000.00
22020205	WATER RATES	200,000.00	200,000.00	-	200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,550,000.00**	**8,550,000.00**	**6,341,000.00**	**9,550,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	8,000,000.00	6,333,000.00	9,000,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	-	50,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000.00	500,000.00	8,000.00	500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,900,000.00**	**24,400,000.00**	**9,934,000.00**	**27,800,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000.00	7,000,000.00	4,304,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	1,400,000.00	146,000.00	2,600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	16,000,000.00	5,484,000.00	15,200,000.00
220205	**TRAINING - GENERAL**	**1,000,000.00**	**1,800,000.00**	**1,600,000.00**	**2,000,000.00**
22020501	LOCAL TRAINING	1,000,000.00	1,800,000.00	1,600,000.00	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,800,000.00**	**58,500,000.00**	**43,144,659.00**	**70,600,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	500,000.00	359,000.00	600,000.00
22021007	WELFARE PACKAGES	2,000,000.00	4,500,000.00	3,578,000.00	6,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	16,000,000.00	13,389,659.00	20,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	7,000,000.00	5,100,000.00	14,000,000.00
22021022	SCHOOL EXPENSES	4,000,000.00	6,000,000.00	5,380,000.00	9,500,000.00
22021024	COMMITTEE & COMMISION EXPENSES	9,000,000.00	24,000,000.00	15,338,000.00	20,000,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	500,000.00	500,000.00	-	500,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***200,000.00***	***1,200,000.00***	***530,000.00***	***1,850,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**200,000.00**	**1,200,000.00**	**530,000.00**	**1,850,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	200,000.00	1,200,000.00	530,000.00	1,850,000.00

MDA: 056305600100 - State Scholarship Board

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***38,248,656.02***	***38,248,656.02***	***29,591,807.03***	***40,123,136.84***
21	***PERSONNEL COST***	***12,748,656.02***	***12,748,656.02***	***11,591,807.03***	***16,123,136.84***
2101	**SALARY**	***12,748,656.02***	***12,748,656.02***	***11,591,807.03***	***16,123,136.84***
210101	**SALARIES AND WAGES**	**12,748,656.02**	**12,748,656.02**	**11,591,807.03**	**16,123,136.84**
21010101	SALARY	12,748,656.02	12,748,656.02	11,591,807.03	16,123,136.84
22	***OTHER RECURRENT COSTS***	***25,500,000.00***	***25,500,000.00***	***18,000,000.00***	***24,000,000.00***
2202	**OVERHEAD COST**	***23,160,000.00***	***23,160,000.00***	***16,750,000.00***	***22,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,200,000.00**	**4,200,000.00**	**3,600,000.00**	**5,400,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,200,000.00	4,200,000.00	3,600,000.00	5,400,000.00
220202	**UTILITIES - GENERAL**	**2,400,000.00**	**2,400,000.00**	**740,000.00**	**1,200,000.00**
22020201	ELECTRICITY CHARGES	2,400,000.00	2,400,000.00	740,000.00	1,200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,360,000.00**	**3,360,000.00**	**2,395,000.00**	**3,360,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	360,000.00	360,000.00	265,000.00	360,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	2,130,000.00	3,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**4,535,000.00**	**5,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	2,830,000.00	4,180,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	1,705,000.00	1,320,000.00
220205	**TRAINING - GENERAL**	**300,000.00**	**300,000.00**	**210,000.00**	**1,140,000.00**
22020501	LOCAL TRAINING	300,000.00	300,000.00	210,000.00	1,140,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**300,000.00**	**300,000.00**	**146,000.00**	**300,000.00**
22020701	FINANCIAL CONSULTING	300,000.00	300,000.00	146,000.00	300,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,600,000.00**	**6,600,000.00**	**5,124,000.00**	**5,600,000.00**
22021007	WELFARE PACKAGES	3,600,000.00	3,600,000.00	3,110,000.00	3,600,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	3,000,000.00	3,000,000.00	2,014,000.00	2,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,340,000.00***	***2,340,000.00***	***1,250,000.00***	***1,500,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,340,000.00**	**2,340,000.00**	**1,250,000.00**	**1,500,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,340,000.00	2,340,000.00	1,250,000.00	1,500,000.00

MDA: **052100100100 - Ministry of Health**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***40,543,135,378.33***	***40,543,135,378.33***	***8,244,907,133.47***	***32,453,200,790.21***
21	***PERSONNEL COST***	***10,187,959,946.00***	***10,187,959,946.00***	***7,264,274,738.47***	***11,010,546,000.00***
2101	**SALARY**	***10,187,959,946.00***	***10,187,959,946.00***	***7,264,274,738.47***	***11,010,546,000.00***
210101	**SALARIES AND WAGES**	**10,187,959,946.00**	**10,187,959,946.00**	**7,264,274,738.47**	**11,010,546,000.00**
21010101	SALARY	10,187,959,946.00	10,187,959,946.00	7,264,274,738.47	11,010,546,000.00
22	***OTHER RECURRENT COSTS***	***1,260,637,786.00***	***1,260,637,786.00***	***396,406,183.00***	***997,446,826.00***
2202	**OVERHEAD COST**	***964,717,786.00***	***964,717,786.00***	***174,214,227.00***	***969,446,826.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**8,000,000.00**	**8,000,000.00**	**5,998,000.00**	**12,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	8,000,000.00	5,998,000.00	12,000,000.00
220202	**UTILITIES - GENERAL**	**127,404.00**	**127,404.00**	**80,000.00**	**127,404.00**
22020201	ELECTRICITY CHARGES	127,404.00	127,404.00	80,000.00	127,404.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**38,542,810.00**	**38,542,810.00**	**7,279,500.00**	**106,757,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,465,310.00	7,465,310.00	7,279,500.00	25,680,000.00
22020309	UNIFORMS & OTHER CLOTHING	31,077,500.00	31,077,500.00	-	81,077,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**49,706,500.00**	**49,706,500.00**	**38,344,000.00**	**61,460,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,960,000.00	30,960,000.00	26,521,000.00	10,960,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,746,500.00	8,746,500.00	8,068,000.00	12,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	3,755,000.00	38,000,000.00
220205	**TRAINING - GENERAL**	**21,496,000.00**	**21,496,000.00**	**-**	**215,000,000.00**
22020501	LOCAL TRAINING	21,496,000.00	21,496,000.00	-	215,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**44,841,072.00**	**44,841,072.00**	**-**	**10,841,072.00**
22020708	MEDICAL CONSULTING	44,841,072.00	44,841,072.00	-	10,841,072.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**802,004,000.00**	**802,004,000.00**	**122,512,727.00**	**563,260,850.00**
22021001	REFRESHMENT & MEALS	15,000,000.00	15,000,000.00	13,500,500.00	15,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000,000.00	200,000,000.00	40,045,977.00	150,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	35,500,000.00	35,500,000.00	24,613,000.00	34,500,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	200,000,000.00	200,000,000.00	42,533,250.00	200,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	93,504,000.00	93,504,000.00	-	50,504,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	253,000,000.00	253,000,000.00	-	103,000,000.00
22021033	OTHER MISC EXPENDITURE	5,000,000.00	5,000,000.00	1,820,000.00	10,256,850.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***295,920,000.00***	***295,920,000.00***	***222,191,956.00***	***28,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**295,920,000.00**	**295,920,000.00**	**222,191,956.00**	**28,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	295,920,000.00	295,920,000.00	222,191,956.00	28,000,000.00

MDA: **052100300100 - Primary Health Care Development Agenc**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*4,891,425,012.00*	*4,891,425,012.00*	*748,521,780.18*	*7,055,896,062.00*
22	*OTHER RECURRENT COSTS*	*114,340,000.00*	*114,340,000.00*	*13,871,500.00*	*114,340,000.00*
2202	**OVERHEAD COST**	*113,340,000.00*	*113,340,000.00*	*13,871,500.00*	*113,340,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,750,000.00**	**3,750,000.00**	**1,068,300.00**	**3,750,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,750,000.00	3,750,000.00	1,068,300.00	3,750,000.00
220202	**UTILITIES - GENERAL**	**6,250,000.00**	**6,250,000.00**	**2,082,000.00**	**6,250,000.00**
22020201	ELECTRICITY CHARGES	6,250,000.00	6,250,000.00	2,082,000.00	6,250,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**12,000,000.00**	**12,000,000.00**	**2,983,500.00**	**12,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	1,640,000.00	5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	941,800.00	3,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,500,000.00	3,500,000.00	401,700.00	3,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**19,000,000.00**	**19,000,000.00**	**3,196,000.00**	**19,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	1,740,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,500,000.00	752,000.00	1,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	2,500,000.00	704,000.00	2,500,000.00
220205	**TRAINING - GENERAL**	**40,000,000.00**	**40,000,000.00**	**1,459,000.00**	**40,000,000.00**
22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00	1,459,000.00	40,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,500,000.00**	**2,500,000.00**	**320,000.00**	**2,500,000.00**
22020708	MEDICAL CONSULTING	2,500,000.00	2,500,000.00	320,000.00	2,500,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**10,840,000.00**	**10,840,000.00**	**-**	**10,840,000.00**
22020803	PLANT / GENERATOR FUEL COST	10,840,000.00	10,840,000.00	-	10,840,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,000,000.00**	**19,000,000.00**	**2,762,700.00**	**19,000,000.00**
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	630,000.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	350,000.00	1,000,000.00
22021007	WELFARE PACKAGES	12,500,000.00	12,500,000.00	1,362,700.00	12,500,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	2,500,000.00	2,500,000.00	420,000.00	2,500,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*1,000,000.00*	*1,000,000.00*	*-*	*1,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,000,000.00**	**1,000,000.00**	**-**	**1,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	-	1,000,000.00

MDA: 052102600100 - Sir-Yahaya Memorial Hospital

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***1,053,456,830.89***	***1,053,456,830.89***	***634,031,970.20***	***959,586,762.65***
21	***PERSONNEL COST***	***981,956,830.89***	***981,956,830.89***	***605,431,970.20***	***860,401,874.48***
2101	**SALARY**	***981,956,830.89***	***981,956,830.89***	***605,431,970.20***	***860,401,874.48***
210101	**SALARIES AND WAGES**	**981,956,830.89**	**981,956,830.89**	**605,431,970.20**	**860,401,874.48**
21010101	SALARY	981,956,830.89	981,956,830.89	605,431,970.20	860,401,874.48
22	***OTHER RECURRENT COSTS***	***71,500,000.00***	***71,500,000.00***	***28,600,000.00***	***99,184,888.17***
2202	**OVERHEAD COST**	***70,500,000.00***	***70,500,000.00***	***27,700,000.00***	***99,184,888.17***
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,000,000.00**	**5,000,000.00**	**2,350,000.00**	**5,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	2,350,000.00	5,000,000.00
220202	**UTILITIES - GENERAL**	**500,000.00**	**500,000.00**	**500,000.00**	**5,000,000.00**
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	500,000.00	5,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**26,000,000.00**	**26,000,000.00**	**9,600,000.00**	**45,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	1,900,000.00	6,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	1,450,000.00	4,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,500,000.00	12,500,000.00	4,250,000.00	32,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	3,500,000.00	3,500,000.00	2,000,000.00	3,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,500,000.00**	**12,500,000.00**	**5,300,000.00**	**12,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	1,200,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	900,000.00	2,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	3,500,000.00	1,150,000.00	3,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00	2,050,000.00	4,000,000.00
220205	**TRAINING - GENERAL**	**3,500,000.00**	**3,500,000.00**	**1,150,000.00**	**3,500,000.00**
22020501	LOCAL TRAINING	3,500,000.00	3,500,000.00	1,150,000.00	3,500,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,000,000.00**	**4,000,000.00**	**1,800,000.00**	**10,184,888.17**
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	1,800,000.00	10,184,888.17
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,000,000.00**	**19,000,000.00**	**7,000,000.00**	**17,500,000.00**
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	1,700,000.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	3,500,000.00	1,000,000.00	3,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	1,600,000.00	3,500,000.00
22021007	WELFARE PACKAGES	4,500,000.00	4,500,000.00	800,000.00	4,500,000.00
22021024	COMMITTEE & COMMISION EXPENSES	3,000,000.00	3,000,000.00	1,900,000.00	3,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***1,000,000.00***	***1,000,000.00***	***900,000.00***	***-***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,000,000.00**	**1,000,000.00**	**900,000.00**	**-**
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	1,000,000.00	900,000.00	-

MDA: **052102700100 - Kebbi Medical Centre Kalgo**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***294,000,000.00***	***294,000,000.00***	***23,990,000.00***	***294,000,000.00***
21	***PERSONNEL COST***	***12,500,000.00***	***12,500,000.00***	***-***	***12,500,000.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***12,500,000.00***	***12,500,000.00***	***-***	***12,500,000.00***
210201	**ALLOWANCES**	**12,500,000.00**	**12,500,000.00**	**-**	**12,500,000.00**
21020114	Administrative Allowance	12,500,000.00	12,500,000.00	-	12,500,000.00
22	***OTHER RECURRENT COSTS***	***281,500,000.00***	***281,500,000.00***	***23,990,000.00***	***281,500,000.00***
2202	**OVERHEAD COST**	***278,500,000.00***	***278,500,000.00***	***23,570,000.00***	***278,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,000,000.00**	**10,000,000.00**	**9,000,000.00**	**10,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	9,000,000.00	10,000,000.00
220202	**UTILITIES - GENERAL**	**50,000,000.00**	**50,000,000.00**	**4,800,000.00**	**50,000,000.00**
22020201	ELECTRICITY CHARGES	50,000,000.00	50,000,000.00	4,800,000.00	50,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**45,000,000.00**	**45,000,000.00**	**5,310,000.00**	**45,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	25,000,000.00	360,000.00	25,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	20,000,000.00	4,950,000.00	20,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**71,000,000.00**	**71,000,000.00**	**1,800,000.00**	**71,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	35,000,000.00	35,000,000.00	900,000.00	35,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	16,000,000.00	16,000,000.00	600,000.00	16,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	20,000,000.00	300,000.00	20,000,000.00
220205	**TRAINING - GENERAL**	**50,000,000.00**	**50,000,000.00**	**480,000.00**	**50,000,000.00**
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	480,000.00	50,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**32,500,000.00**	**32,500,000.00**	**960,000.00**	**32,500,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	25,000,000.00	25,000,000.00	360,000.00	25,000,000.00
22020708	MEDICAL CONSULTING	7,500,000.00	7,500,000.00	600,000.00	7,500,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**20,000,000.00**	**20,000,000.00**	**1,220,000.00**	**20,000,000.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	300,000.00	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	12,000,000.00	12,000,000.00	750,000.00	12,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	170,000.00	3,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***3,000,000.00***	***3,000,000.00***	***420,000.00***	***3,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,000,000.00**	**3,000,000.00**	**420,000.00**	**3,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00	3,000,000.00	420,000.00	3,000,000.00

MDA: 052110200100 - General Hospitals

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*220,054,751.00*	*220,054,751.00*	*43,740,000.00*	*220,054,751.00*
22	*OTHER RECURRENT COSTS*	*220,054,751.00*	*220,054,751.00*	*43,740,000.00*	*220,054,751.00*
2202	**OVERHEAD COST**	*220,054,751.00*	*220,054,751.00*	*43,740,000.00*	*220,054,751.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**15,466,937.00**	**15,466,937.00**	**4,050,000.00**	**15,466,937.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,466,937.00	15,466,937.00	4,050,000.00	15,466,937.00
220202	**UTILITIES - GENERAL**	**23,525,800.00**	**23,525,800.00**	**12,150,000.00**	**23,525,800.00**
22020201	ELECTRICITY CHARGES	23,525,800.00	23,525,800.00	12,150,000.00	23,525,800.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**55,476,795.00**	**55,476,795.00**	**7,695,000.00**	**55,476,795.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,104,457.00	7,104,457.00	2,430,000.00	7,104,457.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	48,372,338.00	48,372,338.00	5,265,000.00	48,372,338.00
220204	**MAINTENANCE SERVICES - GENERAL**	**54,202,553.00**	**54,202,553.00**	**14,580,000.00**	**54,202,553.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,726,960.00	14,726,960.00	2,025,000.00	14,726,960.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,901,203.00	15,901,203.00	8,100,000.00	15,901,203.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	23,574,390.00	23,574,390.00	4,455,000.00	23,574,390.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**71,382,666.00**	**71,382,666.00**	**5,265,000.00**	**71,382,666.00**
22021001	REFRESHMENT & MEALS	20,471,333.00	20,471,333.00	2,835,000.00	20,471,333.00
22021007	WELFARE PACKAGES	50,911,333.00	50,911,333.00	2,430,000.00	50,911,333.00

MDA: 052110400100 - College of Nursing Sciences

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***1,052,357,359.10***	***1,052,357,359.10***	***359,631,402.16***	***520,365,400.00***
21	***PERSONNEL COST***	***886,385,200.00***	***886,385,200.00***	***258,538,354.50***	***400,365,400.00***
2101	**SALARY**	***886,385,200.00***	***886,385,200.00***	***258,538,354.50***	***400,365,400.00***
210101	**SALARIES AND WAGES**	**886,385,200.00**	**886,385,200.00**	**258,538,354.50**	**400,365,400.00**
21010101	SALARY	886,385,200.00	886,385,200.00	258,538,354.50	400,365,400.00
22	***OTHER RECURRENT COSTS***	***165,972,159.10***	***165,972,159.10***	***101,093,047.66***	***120,000,000.00***
2202	**OVERHEAD COST**	***165,972,159.10***	***165,972,159.10***	***101,093,047.66***	***120,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**10,875,016.05**	**10,875,016.05**	**4,908,775.22**	**5,875,016.05**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,875,016.05	10,875,016.05	4,908,775.22	5,875,016.05
220202	**UTILITIES - GENERAL**	**11,880,000.00**	**11,880,000.00**	**5,873,080.11**	**7,880,000.00**
22020201	ELECTRICITY CHARGES	11,880,000.00	11,880,000.00	5,873,080.11	7,880,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,989,800.00**	**13,989,800.00**	**8,525,330.00**	**10,573,640.90**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,989,800.00	13,989,800.00	8,525,330.00	10,573,640.90
220204	**MAINTENANCE SERVICES - GENERAL**	**16,537,134.03**	**16,537,134.03**	**9,014,633.01**	**10,537,134.03**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,124,983.95	6,124,983.95	3,820,252.19	4,124,983.95
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,300,150.08	8,300,150.08	3,968,577.82	4,300,150.08
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,112,000.00	2,112,000.00	1,225,803.00	2,112,000.00
220205	**TRAINING - GENERAL**	**2,464,000.00**	**2,464,000.00**	**1,382,369.00**	**2,464,000.00**
22020501	LOCAL TRAINING	2,464,000.00	2,464,000.00	1,382,369.00	2,464,000.00
220206	**OTHER SERVICES - GENERAL**	**12,500,060.80**	**12,500,060.80**	**6,495,360.30**	**6,500,060.80**
22020603	RESIDENTIAL RENT	12,500,060.80	12,500,060.80	6,495,360.30	6,500,060.80
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**30,000,000.00**	**30,000,000.00**	**19,891,681.51**	**26,000,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	6,000,000.00	6,000,000.00	3,100,000.00	3,000,000.00
22020708	MEDICAL CONSULTING	24,000,000.00	24,000,000.00	16,791,681.51	23,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,920,000.00**	**7,920,000.00**	**4,681,531.00**	**2,920,000.00**
22020803	PLANT / GENERATOR FUEL COST	7,920,000.00	7,920,000.00	4,681,531.00	2,920,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**59,806,148.22**	**59,806,148.22**	**40,320,287.51**	**47,250,148.22**
22021001	REFRESHMENT & MEALS	7,010,200.00	7,010,200.00	3,617,871.39	3,454,200.00
22021004	MEDICAL EXPENSES-LOCAL	18,596,160.00	18,596,160.00	13,039,444.00	14,596,160.00
22021007	WELFARE PACKAGES	28,699,849.02	28,699,849.02	21,625,640.12	26,699,849.02
22021022	SCHOOL EXPENSES	5,499,939.20	5,499,939.20	2,037,332.00	2,499,939.20

MDA: 052110600100 - College of Health Sciences Technology, J

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***470,892,086.00***	***470,892,086.00***	***304,235,733.00***	***470,892,086.00***
21	***PERSONNEL COST***	***374,204,486.00***	***354,204,486.00***	***255,324,833.00***	***354,204,486.00***
2101	**SALARY**	***374,204,486.00***	***354,204,486.00***	***255,324,833.00***	***354,204,486.00***
210101	**SALARIES AND WAGES**	**374,204,486.00**	**354,204,486.00**	**255,324,833.00**	**354,204,486.00**
21010101	SALARY	374,204,486.00	354,204,486.00	255,324,833.00	354,204,486.00
22	***OTHER RECURRENT COSTS***	***96,687,600.00***	***116,687,600.00***	***48,910,900.00***	***116,687,600.00***
2202	**OVERHEAD COST**	***96,687,600.00***	***116,687,600.00***	***48,910,900.00***	***116,687,600.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,500,000.00**	**4,500,000.00**	**2,820,250.00**	**4,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,500,000.00	2,820,250.00	4,500,000.00
220202	**UTILITIES - GENERAL**	**6,000,000.00**	**6,000,000.00**	**377,000.00**	**6,000,000.00**
22020201	ELECTRICITY CHARGES	6,000,000.00	6,000,000.00	377,000.00	6,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**2,461,000.00**	**5,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	2,461,000.00	5,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**23,430,600.00**	**28,430,600.00**	**11,999,200.00**	**28,430,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	4,500,000.00	2,700,000.00	4,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	3,500,000.00	2,322,000.00	3,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	3,000,000.00	2,849,500.00	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,430,600.00	17,430,600.00	4,127,700.00	17,430,600.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**4,000,000.00**	**4,000,000.00**	**1,015,000.00**	**4,000,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	1,015,000.00	2,000,000.00
22020708	MEDICAL CONSULTING	2,000,000.00	2,000,000.00	-	2,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**53,757,000.00**	**68,757,000.00**	**30,238,450.00**	**68,757,000.00**
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	1,524,400.00	4,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,684,000.00	20,684,000.00	3,677,000.00	20,684,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,223,000.00	20,223,000.00	9,391,550.00	20,223,000.00
22021009	SPORTING ACTIVITIES	2,850,000.00	2,850,000.00	894,000.00	2,850,000.00
22021022	SCHOOL EXPENSES	12,000,000.00	17,000,000.00	10,858,500.00	17,000,000.00
22021032	ACCREDITATION EXPENCES	4,000,000.00	4,000,000.00	3,893,000.00	4,000,000.00

MDA: 052110800100 - Kebbi State Contributory Healthcare Ma

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***3,870,222,640.63***	***3,870,222,640.63***	***1,411,316,572.00***	***4,786,143,065.41***
21	***PERSONNEL COST***	-	-	-	***2,720,715,508.00***
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	-	-	-	***2,720,715,508.00***
210202	**SOCIAL CONTRIBUTIONS**	-	-	-	**2,720,715,508.00**
21020201	NHIS CONTRIBUTION	-	-	-	2,720,715,508.00
22	***OTHER RECURRENT COSTS***	***83,000,000.00***	***83,000,000.00***	***3,970,000.00***	***84,500,000.00***
2202	**OVERHEAD COST**	***82,000,000.00***	***82,000,000.00***	***3,880,000.00***	***83,500,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**14,000,000.00**	**14,000,000.00**	**900,000.00**	**14,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	14,000,000.00	900,000.00	14,000,000.00
220202	**UTILITIES - GENERAL**	**11,000,000.00**	**11,000,000.00**	**270,000.00**	**11,000,000.00**
22020201	ELECTRICITY CHARGES	11,000,000.00	11,000,000.00	270,000.00	11,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,500,000.00**	**6,500,000.00**	**900,000.00**	**6,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,500,000.00	6,500,000.00	900,000.00	6,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,000,000.00**	**8,000,000.00**	**840,000.00**	**9,500,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	540,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	270,000.00	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	30,000.00	4,500,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**24,400,000.00**	**24,400,000.00**	**360,000.00**	**24,400,000.00**
22020701	FINANCIAL CONSULTING	16,400,000.00	16,400,000.00	360,000.00	16,400,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,000,000.00	8,000,000.00	-	8,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,100,000.00**	**18,100,000.00**	**610,000.00**	**18,100,000.00**
22021001	REFRESHMENT & MEALS	4,000,000.00	4,000,000.00	360,000.00	4,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,600,000.00	90,000.00	2,600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	20,000.00	3,000,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	20,000.00	2,000,000.00
22021024	COMMITTEE & COMMISION EXPENSES	6,500,000.00	6,500,000.00	120,000.00	6,500,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***1,000,000.00***	***1,000,000.00***	***90,000.00***	***1,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**1,000,000.00**	**1,000,000.00**	**90,000.00**	**1,000,000.00**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	1,000,000.00	1,000,000.00	90,000.00	1,000,000.00

MDA: **052110900100 - Drugs and Medical Consumables Manage**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***1,169,143,391.99***	***1,169,143,391.99***	***-***	***991,543,391.99***
22	***OTHER RECURRENT COSTS***	***39,850,000.00***	***39,850,000.00***	***-***	***39,850,000.00***
2202	**OVERHEAD COST**	***37,850,000.00***	***37,850,000.00***	***-***	***37,850,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,500,000.00**	**7,500,000.00**	**-**	**7,500,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	7,500,000.00	-	7,500,000.00
220202	**UTILITIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	-	5,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,500,000.00**	**4,500,000.00**	**-**	**4,500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000.00	4,500,000.00	-	4,500,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,000,000.00**	**9,000,000.00**	**-**	**9,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	-	4,000,000.00
220205	**TRAINING - GENERAL**	**1,000,000.00**	**1,000,000.00**	**-**	**1,000,000.00**
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	-	1,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**-**	**3,000,000.00**
22020708	MEDICAL CONSULTING	3,000,000.00	3,000,000.00	-	3,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,850,000.00**	**7,850,000.00**	**-**	**7,850,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	-	2,000,000.00
22021027	PROJECT MONITORING EXPENSES	5,850,000.00	5,850,000.00	-	5,850,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***2,000,000.00***	***2,000,000.00***	***-***	***2,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**2,000,000.00**	**2,000,000.00**	**-**	**2,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	-	2,000,000.00

MDA: **053500100100 - Ministry of Environment**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*29,409,100,000.00*	*29,409,100,000.00*	*1,816,865,472.49*	*14,256,399,944.16*
21	*PERSONNEL COST*	*262,500,000.00*	*293,155,374.85*	*203,220,472.49*	*299,026,044.16*
2101	**SALARY**	*262,500,000.00*	*293,155,374.85*	*203,220,472.49*	*299,026,044.16*
210101	**SALARIES AND WAGES**	**262,500,000.00**	**293,155,374.85**	**203,220,472.49**	**299,026,044.16**
21010101	SALARY	262,500,000.00	293,155,374.85	203,220,472.49	299,026,044.16
22	*OTHER RECURRENT COSTS*	*181,600,000.00*	*150,944,625.15*	*89,870,000.00*	*316,000,000.00*
2202	**OVERHEAD COST**	*178,000,000.00*	*150,000,000.00*	*89,510,000.00*	*315,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**12,000,000.00**	**12,000,000.00**	**5,000,000.00**	**10,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	12,000,000.00	5,000,000.00	10,000,000.00
220202	**UTILITIES - GENERAL**	**12,000,000.00**	**4,000,000.00**	**3,070,000.00**	**6,000,000.00**
22020201	ELECTRICITY CHARGES	12,000,000.00	4,000,000.00	3,070,000.00	6,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**15,000,000.00**	**15,000,000.00**	**6,970,000.00**	**12,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	6,970,000.00	12,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**54,000,000.00**	**34,000,000.00**	**17,980,000.00**	**54,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	8,990,000.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	7,000,000.00	15,000,000.00
22020406	OTHER MAINTENANCE SERVICES	24,000,000.00	4,000,000.00	1,990,000.00	24,000,000.00
220205	**TRAINING - GENERAL**	**15,000,000.00**	**15,000,000.00**	**6,990,000.00**	**22,000,000.00**
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	6,990,000.00	22,000,000.00
220206	**OTHER SERVICES - GENERAL**	**60,000,000.00**	**60,000,000.00**	**40,500,000.00**	**60,000,000.00**
22020605	CLEANING & FUMIGATION SERVICES	60,000,000.00	60,000,000.00	40,500,000.00	60,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,000,000.00**	**10,000,000.00**	**9,000,000.00**	**151,000,000.00**
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	9,000,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	150,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*3,600,000.00*	*944,625.15*	*360,000.00*	*1,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**3,600,000.00**	**944,625.15**	**360,000.00**	**1,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	3,600,000.00	944,625.15	360,000.00	1,000,000.00

MDA: 053501600100 - Kebbi Environmental Protection Agency

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	EXPENDITURES	25,782,710.07	25,782,710.07	15,939,457.09	31,989,016.47
21	PERSONNEL COST	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47
2101	SALARY	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47
210101	SALARIES AND WAGES	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47
21010101	SALARY	19,932,710.07	19,932,710.07	14,169,457.09	26,139,016.47
22	OTHER RECURRENT COSTS	5,850,000.00	5,850,000.00	1,770,000.00	5,850,000.00
2202	OVERHEAD COST	5,750,000.00	5,750,000.00	1,770,000.00	5,750,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	600,000.00	360,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	360,000.00	600,000.00
220202	UTILITIES - GENERAL	700,000.00	700,000.00	260,000.00	700,000.00
22020201	ELECTRICITY CHARGES	700,000.00	700,000.00	260,000.00	700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	800,000.00	220,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000.00	800,000.00	220,000.00	800,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,600,000.00	2,600,000.00	930,000.00	2,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	900,000.00	900,000.00	270,000.00	900,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000.00	700,000.00	230,000.00	700,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	430,000.00	1,000,000.00
220205	TRAINING - GENERAL	800,000.00	800,000.00	-	800,000.00
22020501	LOCAL TRAINING	800,000.00	800,000.00	-	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,000.00	250,000.00	-	250,000.00
22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	-	50,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	-	200,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000.00	100,000.00	-	100,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000.00	100,000.00	-	100,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	100,000.00	-	100,000.00

MDA: **054400100100 - Minsitry of Humanitarian and Empowern**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***4,673,000,000.00***	***4,673,000,000.00***	***2,665,170,719.20***	***7,478,500,000.00***
22	***OTHER RECURRENT COSTS***	***273,000,000.00***	***273,000,000.00***	***45,000,000.00***	***473,000,000.00***
2202	**OVERHEAD COST**	***173,000,000.00***	***173,000,000.00***	***45,000,000.00***	***373,000,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**75,000,000.00**	**75,000,000.00**	**37,530,000.00**	**175,000,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	75,000,000.00	75,000,000.00	37,530,000.00	175,000,000.00
220202	**UTILITIES - GENERAL**	**3,000,000.00**	**3,000,000.00**	**30,000.00**	**3,000,000.00**
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	30,000.00	3,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**57,000,000.00**	**57,000,000.00**	**4,590,000.00**	**57,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	4,590,000.00	7,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	50,000,000.00	-	50,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,000,000.00**	**10,000,000.00**	**2,790,000.00**	**10,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	300,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	2,490,000.00	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**28,000,000.00**	**28,000,000.00**	**60,000.00**	**128,000,000.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	60,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,000,000.00	-	8,000,000.00
22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00	-	15,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	100,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***100,000,000.00***	***100,000,000.00***	**-**	***100,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**100,000,000.00**	**100,000,000.00**	**-**	**100,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	100,000,000.00	100,000,000.00	-	100,000,000.00

MDA: 054400200100 - Social Security Welfare Fund

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***653,600,000.00***	***653,600,000.00***	***2,700,000.00***	***653,600,000.00***
22	***OTHER RECURRENT COSTS***	***203,600,000.00***	***203,600,000.00***	***2,700,000.00***	***203,600,000.00***
2202	**OVERHEAD COST**	***3,600,000.00***	***3,600,000.00***	***2,700,000.00***	***3,600,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**800,000.00**	**800,000.00**	**600,000.00**	**800,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	800,000.00	600,000.00	800,000.00
220202	**UTILITIES - GENERAL**	**400,000.00**	**400,000.00**	**300,000.00**	**400,000.00**
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	300,000.00	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**300,000.00**	**300,000.00**	**300,000.00**	**300,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	300,000.00	300,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**700,000.00**	**700,000.00**	**700,000.00**	**700,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	400,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	300,000.00	300,000.00
220205	**TRAINING - GENERAL**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
22020501	LOCAL TRAINING	100,000.00	100,000.00	100,000.00	100,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
22020703	LEGAL SERVICES	100,000.00	100,000.00	100,000.00	100,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,200,000.00**	**1,200,000.00**	**600,000.00**	**1,200,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	400,000.00	300,000.00	400,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	-	500,000.00
22021024	COMMITTEE & COMMISION EXPENSES	300,000.00	300,000.00	300,000.00	300,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***200,000,000.00***	***200,000,000.00***	**-**	***200,000,000.00***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**200,000,000.00**	**200,000,000.00**	**-**	**200,000,000.00**
22040109	GRANTS TO COMMUNITIES/NGOs	200,000,000.00	200,000,000.00	-	200,000,000.00

MDA: 054405500100 - School of Handicap

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*2,600,000.00*	*2,600,000.00*	*-*	*2,600,000.00*
22	*OTHER RECURRENT COSTS*	*2,600,000.00*	*2,600,000.00*	*-*	*2,600,000.00*
2202	**OVERHEAD COST**	*2,600,000.00*	*2,600,000.00*	-	*2,600,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**400,000.00**	**400,000.00**	**-**	**400,000.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	400,000.00	-	400,000.00
220202	**UTILITIES - GENERAL**	**400,000.00**	**400,000.00**	**-**	**400,000.00**
22020205	WATER RATES	400,000.00	400,000.00	-	400,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**500,000.00**	**500,000.00**	**-**	**500,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	-	400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00	-	100,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**350,000.00**	**350,000.00**	**-**	**350,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	-	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	-	150,000.00
220206	**OTHER SERVICES - GENERAL**	**50,000.00**	**50,000.00**	**-**	**50,000.00**
22020603	RESIDENTIAL RENT	50,000.00	50,000.00	-	50,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**900,000.00**	**900,000.00**	**-**	**900,000.00**
22021001	REFRESHMENT & MEALS	550,000.00	550,000.00	-	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	-	300,000.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	-	50,000.00

MDA: **055100100100 - Ministry for Local Government & Chieftai**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	*EXPENDITURES*	*587,602,956.92*	*587,602,956.92*	*150,313,834.65*	*564,636,755.48*
21	*PERSONNEL COST*	*80,003,413.42*	*80,003,413.42*	*63,814,334.65*	*93,808,684.86*
2101	**SALARY**	*80,003,413.42*	*80,003,413.42*	*63,814,334.65*	*93,808,684.86*
210101	**SALARIES AND WAGES**	**80,003,413.42**	**80,003,413.42**	**63,814,334.65**	**93,808,684.86**
21010101	SALARY	80,003,413.42	80,003,413.42	63,814,334.65	93,808,684.86
22	*OTHER RECURRENT COSTS*	*120,000,000.00*	*120,000,000.00*	*86,499,500.00*	*120,000,000.00*
2202	**OVERHEAD COST**	*115,000,000.00*	*115,000,000.00*	*86,499,500.00*	*115,000,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**30,000,000.00**	**30,000,000.00**	**29,455,000.00**	**30,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	29,455,000.00	30,000,000.00
220202	**UTILITIES - GENERAL**	**5,000,000.00**	**5,000,000.00**	**90,000.00**	**5,000,000.00**
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	90,000.00	5,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**20,000,000.00**	**20,000,000.00**	**17,669,000.00**	**20,000,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00	17,669,000.00	20,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**40,000,000.00**	**40,000,000.00**	**32,795,500.00**	**40,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000,000.00	30,000,000.00	23,402,500.00	30,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	9,393,000.00	10,000,000.00
220205	**TRAINING - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	-	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**15,000,000.00**	**15,000,000.00**	**6,490,000.00**	**15,000,000.00**
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	4,990,000.00	5,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	1,500,000.00	10,000,000.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	*5,000,000.00*	*5,000,000.00*	*-*	*5,000,000.00*
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**5,000,000.00**	**5,000,000.00**	**-**	**5,000,000.00**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000.00	5,000,000.00	-	5,000,000.00

MDA: **055100100200 - Kebbi Council of Chiefs**

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
2	***EXPENDITURES***	***6,021,438.60***	***6,021,438.60***	***2,895,030.97***	***6,021,438.60***
21	***PERSONNEL COST***	***3,621,438.60***	***3,621,438.60***	***1,342,860.97***	***3,621,438.60***
2101	**SALARY**	***3,621,438.60***	***3,621,438.60***	***1,342,860.97***	***3,621,438.60***
210101	**SALARIES AND WAGES**	**3,621,438.60**	**3,621,438.60**	**1,342,860.97**	**3,621,438.60**
21010101	SALARY	3,621,438.60	3,621,438.60	1,342,860.97	3,621,438.60
22	***OTHER RECURRENT COSTS***	***2,400,000.00***	***2,400,000.00***	***1,552,170.00***	***2,400,000.00***
2202	**OVERHEAD COST**	***2,400,000.00***	***2,400,000.00***	***1,552,170.00***	***2,400,000.00***
220201	**TRAVEL & TRANSPORT - GENERAL**	**900,000.00**	**900,000.00**	**648,000.00**	**900,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	900,000.00	900,000.00	648,000.00	900,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**200,000.00**	**200,000.00**	**135,000.00**	**200,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	135,000.00	200,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**500,000.00**	**500,000.00**	**334,170.00**	**500,000.00**
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00	199,170.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	135,000.00	200,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**800,000.00**	**800,000.00**	**435,000.00**	**800,000.00**
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	300,000.00	600,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	135,000.00	200,000.00

MDA CAPITAL EXPENDITURE BY PROJECT

MDA: **011101800100 - Special Services**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**-**	**-**	**-**	**7,080,000,000.00**
Support to security agencies and local security	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	7,080,000,000.00

MDA: **011103300100 - State Agency for Control of AIDS/HIV**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**250,000,000.00**	**250,000,000.00**	**-**	**500,000,000.00**
Purchase of ARV and Test kit for HIV/AIDS Control Progrramme	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	250,000,000.00	250,000,000.00	-	500,000,000.00

MDA: **011200300100 - State Assembly**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,630,123,975.00**	**413,250,000.00**	**-**	**1,620,123,975.00**
Purchase of 4 No Toyota Hilux for House of Assembly	23010107 - PURCHASE OF TRUCKS	114,373,975.00	-	-	114,373,975.00
Construction of 25 Nos Housing units at New Assembly Quarters (Including School and Clinic)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	585,000,000.00	50,000,000.00	-	585,000,000.00
Purchase of office furniture set for state House of Assembly complex	23010102 - PURCHASE OF OFFICE BUILDINGS	116,500,000.00	5,000,000.00	-	116,500,000.00
Construction of Restaurant at House of Assembly Office Complex, Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	36,500,000.00	5,000,000.00	-	36,500,000.00
Construction of Wall Fence and Installation of Verve Wire at the Office Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,500,000.00	-	-	26,500,000.00
Construction and Drilling of a Water Bore-Holes and Overhead Tanks at House of Assembly complex	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	45,000,000.00	-	-	45,000,000.00
Construction of Additional Car Park, Landscaping, improvement of the Existing Drainages within the Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	78,000,000.00	8,000,000.00	-	78,000,000.00
Construction and Drilling of New Water Bore-Hole and Overhead Tank Office Complex and Members Quarters	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	26,000,000.00	2,000,000.00	-	26,000,000.00
Purchase and Installation of Solar Lightning, Solar Energy System at Chamber and Rehabilitation of Existing Solar Light in House of assembly complex	23010119 - PURCHASE OF POWER GENERATING SET	150,000,000.00	150,000,000.00	-	150,000,000.00

Construction of a Sport Centre and Provision of Sporting Facilities in the Assembly Complex	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	65,000,000.00	5,000,000.00	-	65,000,000.00
Construction of New Office for Hon. Speaker, Deputy Speaker and 4 Principal Officers at House of Assembly Complex	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	65,000,000.00	-	-	65,000,000.00
Purchase of 50 nos. Laptops with Accessories	23010145 - PURCHASE OF ICT EQUIPMENTS	18,250,000.00	18,250,000.00	-	8,250,000.00
Construction of 10 Nos Block of Offices with Toilets for General Staff	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,000,000.00	5,000,000.00	-	26,000,000.00
Construction of a Mordern Clinic at House of Assembly Complex	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	55,000,000.00	20,000,000.00	-	55,000,000.00
Renovation of Wall Fence and installation of security lines at the Assembly Complex	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	98,000,000.00	20,000,000.00	-	98,000,000.00
Purchase of Comprehensive Motor Insurance	23010141 - INSURANCE OF PUBLIC PROPERTY	5,000,000.00	5,000,000.00	-	5,000,000.00
Procurement and Installation of 300/400KVA Solar Energy System at the House of Assembly Complex	23010119 - PURCHASE OF POWER GENERATING SET	120,000,000.00	120,000,000.00	-	120,000,000.00

MDA: **011200400100 - House of Assembly Commission**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**190,400,000.00**	**190,400,000.00**	**-**	**196,500,101.00**
Condstruction of Office for the commission	23010107 - PURCHASE OF TRUCKS	150,400,000.00	150,400,000.00	-	-
Purchase of office furniture for Assembly Service Commission Office	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	40,000,000.00	-	-
Procurement of 1 No 2024 Toyota Hilux Vehicles for the House of Assembly Commission	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	150,000,000.00
Construction of Blocks of Offices for the House of Assembly Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	46,500,101.00

MDA: **012300100100 - Ministry of Information and Culture**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,492,000,000.00**	**1,132,000,000.00**	**282,362,110.55**	**2,463,361,113.45**
Purchase of Public Announcement Equipment and Accessories E.G 10 NO. Sound Amplifiers,10 Sound mixers,4 projectors etc	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	60,000,000.00	60,000,000.00	-	75,375,960.00
Purchase of Historical archives materials for Kebbi History Bureau	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	100,000,000.00	170,000,000.00	162,000,000.00	10,000,000.00
Purchase of 1 no. live coverage outside Broadcast Vehicle for Kebbi Radio Station.	23010105 - PURCHASE OF MOTOR VEHICLES	10,000,000.00	10,000,000.00	-	200,000,000.00
Equiping of Research Library in the History Bureau Headquarters such as Historical Books,Journals ,archieves etc	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	150,000,000.00	150,000,000.00	-	26,848,627.13
Comprehensive Insurance of Equiptments in Kebbi T.V, Kebbi Radio and their Booster Stations	23010141 - INSURANCE OF PUBLIC PROPERTY	10,000,000.00	10,000,000.00	-	39,874,461.68
General Renovation of State Television Services Including Structures and premises in Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	319,368,740.63
Rehabilitation of Block B of Kebbi Radio Station along Kalgo Road	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,000,000.00	13,000,000.00	-	75,865,719.15
Rehabilitation and Fencing of Artiste Camp in Argungu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	30,000,000.00	30,000,000.00	-	184,209,757.55
Provision for the State Cultural Festival (Huttungo, Rigata, Uhola & Argungu Fishing)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	200,000,000.00	50,000,000.00	-	150,000,000.00
Purchase of cultural custumes and acessories for Kebbi Cultural events.	23010130 - PURCHASE OF RECREATIONAL FACILITIES	200,000,000.00	100,000,000.00	-	50,000,000.00

Procurement of 4 No. Public Announcement vehicles with complete Accessories and equipment	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	20,000,000.00	20,000,000.00	-	168,000,000.00
Purchase and renewal of Operational NBC License for Kebbi TV and Kebbi Radio	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	17,000,000.00	17,000,000.00	-	297,902,803.05
Renovation and Expansion of Office Building: Structural Maintenance of History Bureau	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	-	313,792,353.26
Establishment of FM Radio Stations at Argungu and Yauri	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	-	-
Establishment of Strategic management Information unit	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	170,000,000.00	90,000,000.00	-	20,000,000.00
Provision for 2026 kebbi carnival Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	17,000,000.00	17,000,000.00	-	100,000,000.00
Purchase and Installation of 1 No. 10 KVA Hybrid inverter, 2 No Batteries and 20 No Pannels for the Ministry of Information	23010119 - PURCHASE OF POWER GENERATING SET	10,000,000.00	10,000,000.00	-	28,000,000.00
Replacement of componenets of machine for Government Printing Press	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	50,000,000.00	50,000,000.00	-	20,000,000.00
Fencing of Kebbi Radio Headquarters	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	250,000,000.00	150,000,000.00	120,362,110.55	83,835,810.00
Provision for International Cultural Exchange	23050104 - ANNIVERSARIES/CELEBRATIONS	60,000,000.00	60,000,000.00	-	35,000,000.00
Provision for Nutritional promotion programmes	23050101 - RESEARCH AND DEVELOPMENT	15,000,000.00	15,000,000.00	-	40,000,000.00
Procurement of 4 No. Operational Vehiclces 2010 Models (2 Toyota Avensis & 2 Golf Wagon) for Kebbi Television Services and Kebbi Radio Stations Birnin kebbi	23010105 - PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00	-	38,000,000.00
Upgrading/Renovation of Kebbi Gallery at Kaduna Arewa House	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	31,086,881.00

Production and Publication of Calender, Diaries, Almanac, Compendium and other visibility materials for Kebbi State Government	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	50,000,000.00
Provision and Installation of fifteen (15) Solar street Lights withing Kebbi Radio Premises	23010119 - PURCHASE OF POWER GENERATING SET	-	-	-	6,200,000.00
Sensitization and Community Mobilization on government policies and Programmes	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	100,000,000.00

MDA: **012400100100 - Minisrty of Home Affairs and Internal Security**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**861,000,000.00**	**861,000,000.00**	**-**	**20,182,319,623.11**
Procurement of security facilities	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	5,400,000,000.00
Renovation of residence of Heads of Security Agencies of the state	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	-	50,000,000.00
Purchase of 70 No motor vehicles (Toyota Hilux 2025 Model)	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	8,400,000,000.00
Purchase of Security Gadgets	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	101,300,000.00
Purchase of 50 Units of Ground to Air Radios	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	25,000,000.00
Purchase of 200 Units of walkie talkies	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	600,000,000.00
Purchase of 4 units of explosive trace detectors	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	24,800,000.00
Purchase of 100 units of under vehicle search mirrors	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	6,000,000.00
Purchase of 10 pices of bullet proof jackets	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	4,000,000.00
Purchase of 10 units of GPS trackers	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	11,500,000.00
Purchase of 500 units of motorcycles for security agencies	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	750,000,000.00
Rehabilitation of shelters for security agencies across the state	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	-	260,000,000.00
Establishment and equiping of yauri naval base	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	-

Purchase of security kits for local securities	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	132,750,000.00
Purchase of 1,500 pairs of uniforms for vigilantes, local hunters and "Yan Sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	45,000,000.00
Provision of desert boots for vigilantes, local hunders and "Yan sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	22,500,000.00
Purchase of safety helmets to vigilantes, local hunders and "Yan Sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	15,000,000.00
Purchase of tactical batons for vigilantes, local hunders and "Yan Sakai"	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	12,000,000.00
Purchase of body harness, elbow cups, hand cuffs, protective gears, leg cuffs and knee cuffs for local securities	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	38,250,000.00
Furnishing of international fusion center at DSS HQ	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	980,000,000.00
Procurement of 24 units of mid-range presumer drones	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	550,000,000.00
Purchase and installation of CCTV and digital cameras to the strategic places in the state	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	1,150,000,000.00
Renovation of camera house at Sir Ahmadu Bello International Airport (Old Tower)	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	60,000,000.00
Purchase of 2 No. Fire Fighting trucks (sino trucks) 600ltrs water capacity, 600ltrs foam chemical, automatic gear, automatic centrifugal pump, 4 crew members and rotational monitor model.	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	485,000,000.00	485,000,000.00	-	626,500,000.00
Construction of 4no. Fire Service Station (Argungu, Yauri, Zuru and Birnin Kebbi)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	221,000,000.00	221,000,000.00	-	-
Capacity Building on Peace and Conflict Resolution Across the State	23050101 - RESEARCH AND DEVELOPMENT	65,000,000.00	65,000,000.00	-	-

Purchase of Uniform, Boot & Shulder Rank to Fire Service	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000.00	20,000,000.00	-	-
Rehabilitation of 2 No fire stations	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	50,000,000.00	50,000,000.00	-	-
Purchase of Pro Active Foam Chemical	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000.00	20,000,000.00	-	-
Construction of Fire Service station at Argungu	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-	180,239,874.37
Construction of Fire Service station at Yauri	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-	180,239,874.37
Construction of Fire Service station at Zuru	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	-	180,239,874.37
Rehabilitation of Fire Service station at Aliero Qtrs area, Birnin Kebbi	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-	30,000,000.00
Rehabilitation of Fire Service station at New Central Market Birnin Kebbi	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	-	-	20,000,000.00
Purchase of 5 No motorcycle for fire service station at Argungu	23010104 - PURCHASE MOTOR CYCLES	-	-	-	8,500,000.00
Purchase of 5 No motorcycle for fire service station at Yauri	23010104 - PURCHASE MOTOR CYCLES	-	-	-	8,500,000.00
Purchase of 5 No motorcycle for fire service station at Zuru	23010104 - PURCHASE MOTOR CYCLES	-	-	-	8,500,000.00
Purchase & Installation of 300 set of 4, 6 & 8 channel CCTV system at new secretariat Gwadangaji	23010128 - PURCHASE OF SECURITY EQUIPMENT	-	-	-	301,500,000.00

MDA: **012500100100 - Office of the Head of Service**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**3,600,000,000.00**	**3,600,000,000.00**	**108,832,755.00**	**1,242,364,443.01**
Purchase of Motor Vehicles for Head of Service and Permanent Secretaries	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Purchase of complete set of office Furniture for the HOS and 20 Perm Secs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	300,000,000.00	108,832,755.00	300,000,000.00
Rehabilitation of State Liaison Office at Abuja	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,800,000,000.00	2,600,000,000.00	-	-
Rehabilitation of State Liaison Office at Lagos	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	100,000,000.00
Rehabilitation of State Liaison Office at Kaduna	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	100,000,000.00
Rehabilitation of State Liaison Offices at Sokoto	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	100,000,000.00
Digitization of kebbi state civil Service	23050102 - COMPUTER SOFTWARE ACQUISITION	600,000,000.00	500,000,000.00	-	500,000,000.00
Construction of staff clinic in the new secretariat	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	140,000,000.00	140,000,000.00	-	60,170,787.09
Construction of fire service office in the new secretariat	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	60,000,000.00	60,000,000.00	-	82,193,655.92
Purchase of new fire fighting truct for the New Secretariat	23010107 - PURCHASE OF TRUCKS	-	-	-	-

MDA: **014000100100 - Office of the State Auditor General**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**109,146,405.13**	**109,146,405.13**	**15,000,000.00**	**186,019,730.71**
Purchase of additional office Furnitures (8 No. Offices Cabinet Box , 1 No. Fire safety Box, 8 No. Cabinet Drawer and Three Sitter Vistor Chairs)	23030128 - REHABILITATION/REPAIRS-OFFICE EQUIPMENT	9,929,000.00	9,929,000.00	5,000,000.00	7,500,000.00
Construction and Equiping of the Auditor General Office at the HQ	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	89,217,405.13	89,217,405.13	10,000,000.00	79,217,405.13
Renovation of Auditor General Residential Building at Birnin Kebbi	23030103 - REHABILITATION / REPAIRS - HOUSING	10,000,000.00	10,000,000.00	-	9,302,325.58
Renovation of 4 (Four) Zonal Office (Birnin Kebbi , Argungu, Yauri and Zuru)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	40,000,000.00
Purchase of 1 No Brand New Toyota Hilux 4 WD 2024 Model For the conduct of Performance Audit Operation	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Conduct of Monitoring and Verification of Project for the 2026 Perfomance Audit Operations	23050103 - MONITORING AND EVALUATION	-	-	-	50,000,000.00

MDA: **014000200100 - Office of the Auditor General for Local Government**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**19,929,000.00**	**19,929,000.00**	**-**	**24,929,000.00**
Rehabilitation of Offices Block at H/Q in Birnin Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	-	15,000,000.00
Purchase of Office furniture Set for the Office of the Auditor General for Local Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,929,000.00	9,929,000.00	-	9,929,000.00

MDA: **014700100100 - Civil Service Commission**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**115,000,000.00**	**115,000,000.00**	**-**	**115,000,000.00**
Renovation of Civil Service Commission Complex	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	50,000,000.00
Purchase of 10 sets of office Funitures	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	65,000,000.00	65,000,000.00	-	65,000,000.00

MDA: **016100100100 - Office of the Secretary to the State Government**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**37,268,599,543.50**	**40,268,599,543.50**	**9,088,484,801.83**	**40,150,000,000.00**
Rehabilition State Liason in Abuja Offices Abuja	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000.00	500,000,000.00	31,660,000.00	2,000,000,000.00
Purchase of Government Vehicles for various MDA CEO	23010105 - PURCHASE OF MOTOR VEHICLES	2,000,000,000.00	2,000,000,000.00	572,000,000.00	5,000,000,000.00
Purchase of 30 sets of office Furnitures	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	200,000,000.00	200,000,000.00	-	300,000,000.00
Purchase of 2 nos of Staff Car and Convoy Vehicles	23010105 - PURCHASE OF MOTOR VEHICLES	250,000,000.00	250,000,000.00	-	500,000,000.00
Rehabilitation of Staff Quarters across the state	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000.00	200,000,000.00	-	200,000,000.00
Purchase of Security Equipment and Training Equipments across the state (Motor vehicles, Motorcycles, Tactical gears and and capacity building for local security agencies)	23010128 - PURCHASE OF SECURITY EQUIPMENT	20,618,599,543.50	20,618,599,543.50	-	-
Conduct and Monitoring 21 LGAs (KESIEC)	23050103 - MONITORING AND EVALUATION	100,000,000.00	100,000,000.00	-	1,500,000,000.00
Construction of Mosque and Islamiya School	23050108 - SPECIAL GARNTS AND INTERVENTION	1,200,000,000.00	1,200,000,000.00	66,597,181.65	5,000,000,000.00

Provision for Grant to Pilgrims Board	23050108 - SPECIAL GARNTS AND INTERVENTION	9,000,000,000.00	9,000,000,000.00	2,418,227,620.18	5,000,000,000.00
Provision for Grant to Christians PWA	23050108 - SPECIAL GARNTS AND INTERVENTION	100,000,000.00	100,000,000.00	-	300,000,000.00
Purchase of Relief Materials for SEMA	23050108 - SPECIAL GARNTS AND INTERVENTION	3,000,000,000.00	6,000,000,000.00	6,000,000,000.00	13,250,000,000.00
Provision of Capacity Building and Retreat for Executive Council Members	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	100,000,000.00
Provision for new VIP lodge	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	7,000,000,000.00

MDA: **016400100100 - Ministry for Special Duties**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**7,216,800,000.00**	**7,064,400,000.00**	**831,464,000.00**	**7,910,100,000.00**
Purchase of 50nos Tricycles, Crouches for People with Disability (Special Intervention)	23010104 - PURCHASE MOTOR CYCLES	500,000,000.00	500,000,000.00	-	250,000,000.00
Purchase of 100 Units of Tricycles (Special Intervention)	23010104 - PURCHASE MOTOR CYCLES	780,000,000.00	780,000,000.00	-	400,000,000.00
Construction of Rehabilitation Centre	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	125,000,000.00	125,000,000.00	-	350,000,000.00
Provision of Special Projects and Programmes to economically active Women and Youth across the State	23050108 - SPECIAL GARNTS AND INTERVENTION	600,000,000.00	600,000,000.00	41,464,000.00	550,000,000.00
Provision of Special Interventions (Grants to 500no. Less previlage and vulnerables)	23050108 - SPECIAL GARNTS AND INTERVENTION	1,200,000,000.00	1,200,000,000.00	790,000,000.00	1,700,000,000.00
Provision of Capacity Building for 50no. Women & 50no. Youth on Skills Acquisition (Special Program)	23050101 - RESEARCH AND DEVELOPMENT	112,000,000.00	112,000,000.00	-	412,000,000.00
Purchase of 250 Units of Motorcycles (Special Intervention)	23010104 - PURCHASE MOTOR CYCLES	500,000,000.00	500,000,000.00	-	250,000,000.00
Purchase of 600 Units of Sewing Machines (Special Intervention)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	506,000,000.00	506,000,000.00	-	306,000,000.00
Purchase of 1000 Units of Fridges and and 1000 units of Freezers (Special Intervention)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	1,359,600,000.00	1,207,200,000.00	-	-
Purchase of 1000 Units of Grinding Machines (Special Intervention)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	384,200,000.00	384,200,000.00	-	192,100,000.00

Provision for the implementation of New Partnership for Africa's Development (NEPAD)	23050101 - RESEARCH AND DEVELOPMENT	350,000,000.00	350,000,000.00	-	500,000,000.00
Provision of Seeds Capital for 2000 Women on Skills Acquition Programm	23050108 - SPECIAL GARNTS AND INTERVENTION	800,000,000.00	800,000,000.00	-	1,600,000,000.00
Construction of 5 solar borehole in 3 rehabilitation centres	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	-	150,000,000.00
Provision of agricultural inputs to PWDs	23050109 - PROVISION OF AGRICULTURAL INPUTS	-	-	-	-
Special grants and interventions (cash transfer to vulnerables & PWDs)	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	1,250,000,000.00

MDA: **016500100100 - Ministry of Religious Affairs**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**2,904,000,000.00**	**2,904,000,000.00**	**1,514,581,997.75**	**4,230,000,000.00**
Purchase of 5No Vostro Laptop 400 Model (C17)	23010113 - PURCHASE OF COMPUTERS	17,000,000.00	17,000,000.00	-	10,000,000.00
Purchase of 10KVA Inverter with an Installation of 10 No 300w pannels	23010119 - PURCHASE OF POWER GENERATING SET	17,000,000.00	17,000,000.00	-	17,000,000.00
Construction of HISBA Offices in Argungu and Zuru Local Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	450,000,000.00	450,000,000.00	-	240,000,000.00
Purchase of 60no. Bajaj Motor Cycle	23010104 - PURCHASE MOTOR CYCLES	70,000,000.00	70,000,000.00	-	150,000,000.00
Purchase of 2000 nos of Scales and Measurement	23010128 - PURCHASE OF SECURITY EQUIPMENT	50,000,000.00	50,000,000.00	-	50,000,000.00
Provision of Kebbi State Mass Wedding Scheme (1000 Couples)	23050104 - ANNIVERSARIES/CELEBRATIONS	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00
Rehabilitation of central Mosques across the state	23030129 - REHABILITATION/REPAIRS-MOSQUES	1,200,000,000.00	1,200,000,000.00	861,349,820.00	2,000,000,000.00
Construction of Mosques across the State	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	350,000,000.00	350,000,000.00	15,000,000.00	1,000,000,000.00
Construction of Islamic Schools and cemeteries across the State	23020126 - CONSTRUCTION/ PROVISION OF CEMETERIES	150,000,000.00	150,000,000.00	138,232,177.75	200,000,000.00
Provision of SWSF Zakat and Sadaqat across the state	23050108 - SPECIAL GARNTS AND INTERVENTION	100,000,000.00	100,000,000.00	-	-
Purchase of 200 Nos of Religious Books	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	50,000,000.00
Purchase of 2 No Sharp photocopy 702D(A3)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	8,000,000.00
Purchase of 5 No Laserjet Printer MFP M/4/A	23010114 - PURCHASE OF COMPUTER PRINTERS	-	-	-	5,000,000.00

MDA: **016600100100 - Ministry of Establishment, Training and Pension**

Project Name	**Economic Code and Description**	**2025 Original Budget**	**2025 Revised Budget**	**2025 Performance January to September**	**2026 Draft Budget (Post MDA Bi-Lateral)**
Total Capital Expenditure		**2,027,000,000.00**	**2,027,000,000.00**	**44,290,000.00**	**3,259,303,175.00**
Provision for Joint Public Service Negotiation Council	23050101 - RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	-	-
Provision for National Council of Establishment	23050101 - RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	-	-
Provision for Capacity Building Training Genaral (National & International)	23050101 - RESEARCH AND DEVELOPMENT	192,000,000.00	192,000,000.00	44,290,000.00	-
Purchase of Reference Books & Services Forms General (APPERS)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	15,000,000.00	15,000,000.00	-	50,000,000.00
Rehabilitation of old secretariat (Phase I)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000,000.00	1,000,000,000.00	-	500,000,000.00
Digitalization of entry system of the new secretariat	23050102 - COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00	-	200,000,000.00
Comprehensive facility management of the ultra modern secretariat	23050101 - RESEARCH AND DEVELOPMENT	600,000,000.00	600,000,000.00	-	600,000,000.00
Construction of Civil Service Recreational Center at Old Secretariat	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	-	200,000,000.00
Infrastructural facilities to the new secretariat	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	500,000,000.00
Construction of staff training institute	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	300,000,000.00
Insurance policy cover of movable and immovable properties of Kebbi State Government	23010141 - INSURANCE OF PUBLIC PROPERTY	-	-	-	909,303,175.00

MDA: **021500100100 - Ministry of Agriculture**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**101,923,790,321.20**	**101,923,790,321.20**	**12,158,800,000.00**	**97,757,063,039.00**
Provision for the implementation of Agricultural Transformation Agenda Phase I (ATASP) for the rehabilitation of agricultural and ancillary social infrastucture	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	2,303,727,281.20	2,303,727,281.20	-	-
Purchase of 4000 Unit of LPG Powered Water Pumps	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	1,800,000,000.00	1,800,000,000.00	750,800,000.00	1,100,000,000.00
Construction of Meteorological Stations across the 21 LGAs	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	50,000,000.00	50,000,000.00	-	475,000,000.00
Provision of agrricultural inputs unders Food Security Programme in the State (Hand pump, threshers)	23050109 - PROVISION OF AGRICULTURAL INPUTS	5,000,000,000.00	5,000,000,000.00	3,375,000,000.00	5,000,000,000.00
Provision for State Sustainability Programme on IFAD/KBS Community Based Agricultural and Rural Development Project	23050109 - PROVISION OF AGRICULTURAL INPUTS	350,000,000.00	350,000,000.00	-	-
Provision for Research & Demostration Activities (KARDA)	23050101 - RESEARCH AND DEVELOPMENT	25,000,000.00	25,000,000.00	-	25,000,000.00
Purchase of Agricultural Drones for Pest Control	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	150,000,000.00	150,000,000.00	-	1,000,000,000.00
Purchase of Agricultural Equipments and Fertilizer for Statewide supply to farmers	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	2,555,000,000.00	7,205,000,000.00	6,346,000,000.00	7,500,000,000.00
Purchase of Surplus Grains for Statewide supply to 21 LGAs (Food Security Support)	23050109 - PROVISION OF AGRICULTURAL INPUTS	1,500,000,000.00	2,500,000,000.00	1,687,000,000.00	6,000,000,000.00

Purchase of Tractors/Implements- for distribution across the 21 LGAs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	203,000,000.00	403,000,000.00	-	1,000,000,000.00
Purchase and Distribution of Certified Seeds (Sorghum, Rice & Wheat Production)	23050109 - PROVISION OF AGRICULTURAL INPUTS	100,000,000.00	100,000,000.00	-	500,000,000.00
Purchase of Produce Quality Testing Equipment Protective Wears and Uniform	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000.00	20,000,000.00	-	30,000,000.00
Construction of rural access roads across the State under RAAMP (Special Intervention Fund)	23020114 - CONSTRUCTION / PROVISION OF ROADS	16,421,201,040.00	16,421,201,040.00	-	16,421,201,040.00
Rehabilitation of KARDA Zonal Office in Bunza	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	-	50,000,000.00
Provision of various agricultural equipment (Threshers, power tiller, motorised spreayers, sole water pump) under the CARES project (P for R) (FADAMA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	6,600,000,000.00	6,600,000,000.00	-	4,000,000,000.00
State Government intervention and support for Control of Post Harvest Loses	23050109 - PROVISION OF AGRICULTURAL INPUTS	10,000,000.00	10,000,000.00	-	-
Capacity building to Women in Agriculture (Support to Women in Agricultural Production)	23050101 - RESEARCH AND DEVELOPMENT	250,000,000.00	250,000,000.00	-	-
Establishment of 4 No. Industrial Boreholes in four LGAs including Zuru. Kangiwa, Koko and Shanga (Areas with no water body to facilitate dry season farming)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	200,862,000.00	200,862,000.00	-	200,862,000.00
Construction of Modern Mechanical Workshop in KARDA H/Q, Kalgo	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	40,000,000.00	-	40,000,000.00
Establishment of Farm Estate in Gwandu Emirate	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	100,000,000.00	100,000,000.00	-	130,000,000.00
Upgrading of Takalau Rice Mill	23030112 - REHABILITATION / REPAIRS	100,000,000.00	100,000,000.00	-	125,000,000.00

	- AGRICICULTURAL FACILITIES				
Establishment of Backyard Garden (Climate change adaptation, mitigation to crop production)	23040101 - TREE PLANTING	70,000,000.00	70,000,000.00	-	130,000,000.00
Provision of seedlings and fertilizer for Wheat Production during Dry Season	23050109 - PROVISION OF AGRICULTURAL INPUTS	250,000,000.00	250,000,000.00	-	100,000,000.00
Provision of Food Hygiene Handling Processing stands in markets across the state	23020124 - CONSTRUCTION OF MARKETS/PARKS	15,000,000.00	15,000,000.00	-	30,000,000.00
Consultancy of Capacity Building Training of Extension Workers and general farmers profiling data collection	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	-
Purchase of PMS Powered Water Pump and CNG Conversion Kits	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000.00	500,000,000.00	-	500,000,000.00
Special Intervention Seed Fund for KASCOM	23050108 - SPECIAL GARNTS AND INTERVENTION	200,000,000.00	200,000,000.00	-	200,000,000.00
Purchase of 15no. HP hydro flow Pump in Argungu Irrigation Scheme	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	10,000,000.00	-	10,000,000.00
National Programme for Food Security Phase II	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	200,000,000.00	200,000,000.00	-	200,000,000.00
Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	51,375,000,000.00	45,525,000,000.00	-	50,000,000,000.00
IFAD (Value Chain in the North (VCN) Programme	23050109 - PROVISION OF AGRICULTURAL INPUTS	100,000,000.00	100,000,000.00	-	100,000,000.00
Construction of rural roads for access to farms across the state under the Rural Access Road Agency programme (RARA)	23020114 - CONSTRUCTION / PROVISION OF ROADS	10,000,000,000.00	10,000,000,000.00	-	1,300,000,000.00
Development of crop value chain using SMART agricultural practices under the GEP-8 programme	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,225,000,000.00	1,225,000,000.00	-	150,000,000.00

Rehabilitation of 5 no KASCOM stores	23030112 - REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	-	-	-	85,714,285.00
Rehabilitation of 2 no produce stores at Headquarters	23030112 - REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	-	-	-	34,285,714.00
Purchase of Agro-processing equipment (Multipurpose Thresher, Rippers)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	750,000,000.00
Purchase and Installation of ICT equipment at MOA/KARDA	23010145 - PURCHASE OF ICT EQUIPMENTS	-	-	-	70,000,000.00
Support to youth, people with disabilities and women in agriculture	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	250,000,000.00
Sheabutter & Agric business development/promotion (Neem organic fertilizer, pesticide, G/Nut oil extraction)	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	100,000,000.00
Implementation of farmers loan schemes programme facilitation (credit scheme)	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	150,000,000.00

MDA: **022000100100 - Ministry of Finance (Hqt)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**4,233,000,000.00**	**4,233,000,000.00**	**700,412,559.29**	**1,878,469,500.00**
PURCHASE OF 2NOs Toyota (HILUX) 2025 MODEL.	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	270,000,000.00
Purchase Of 15no HP Laptop Computers With Accessories 13 Generation Hp Elitebook G10 16gb Ram Coi 7. For H/Qs Directors	23010145 - PURCHASE OF ICT EQUIPMENTS	400,000,000.00	400,000,000.00	-	51,449,500.00
Rehabilitation And Modification Of Zonal Revenue Offices at Argungu,Kamba, Yauri & Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	193,000,000.00	193,000,000.00	-	100,000,000.00
Provision of Training/Capacity Building for Staff of Min. of Finance on Global best financial practices	23050103 - MONITORING AND EVALUATION	100,000,000.00	100,000,000.00	87,500,000.00	100,000,000.00
Provision of Capacity Building Training on IPSAS implementation	23050103 - MONITORING AND EVALUATION	100,000,000.00	100,000,000.00	-	100,000,000.00
Provision for automation of TSA Implementation	23050102 - COMPUTER SOFTWARE ACQUISITION	1,000,000,000.00	1,000,000,000.00	-	300,000,000.00
Rehabilitation of 4 Zonal Revenue Offices in Zuru, Yauri, Argungu and Kamba	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	80,000,000.00	80,000,000.00	-	80,000,000.00
Provision for Insurance of Public Property	23010141 - INSURANCE OF PUBLIC PROPERTY	500,000,000.00	500,000,000.00	-	-
Implementation of PFM Reform Intervention and Capacity Building Programme SIFMIS, GIS and SABER	23050103 - MONITORING AND EVALUATION	800,000,000.00	800,000,000.00	22,000,000.00	-
Improvement of Revenue Generation	23050103 - MONITORING AND EVALUATION	1,000,000,000.00	1,000,000,000.00	590,912,559.29	-

Implementation of TIN (BIR)	23050102 - COMPUTER SOFTWARE ACQUISITION	60,000,000.00	60,000,000.00	-	60,000,000.00
Procurement Of 15no Kasea Motorcycles For Finance H/Q Support Staff	23010104 - PURCHASE MOTOR CYCLES	-	-	-	50,000,000.00
Purchase Of 15nos of 3 In 1 Hp Laserjet Printers MFP Mi 83 For H/Qs Directors	23010145 - PURCHASE OF ICT EQUIPMENTS	-	-	-	97,020,000.00
Provision For Insurance of Public Properties (Mof)	23010141 - INSURANCE OF PUBLIC PROPERTY	-	-	-	25,000,000.00
Production Of Revenue Collection Kits and Reciepts	23050103 - MONITORING AND EVALUATION	-	-	-	325,000,000.00
Procurement Of 3 Tin Cards Production Machine and Materials	23050102 - COMPUTER SOFTWARE ACQUISITION	-	-	-	150,000,000.00
Purchase Of 3no. Sharp Ar 7024 Digital Multi-Functional System Copier (For Hon.Comm,Perm Sec. And Expenditure Control Offices.)	23010145 - PURCHASE OF ICT EQUIPMENTS	-	-	-	45,000,000.00
Purchase And Installation of 300KVA Solar System H/Q	23010119 - PURCHASE OF POWER GENERATING SET	-	-	-	100,000,000.00
Purchase And Installation of Star Link Internet H/Q	23010145 - PURCHASE OF ICT EQUIPMENTS	-	-	-	25,000,000.00
Production Of IGR Revenue Campaign Billboard	23050103 - MONITORING AND EVALUATION	-	-	-	-

MDA: **022200100100 - Ministry of Commerce and Industry (Hqt)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**2,695,013,715.00**	**2,665,013,715.00**	**-**	**3,235,000,000.00**
Provision for Annual International Art & Craft Expo/Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	5,000,000.00	5,000,000.00	-	-
Provision for Cooperative Promotion	23050108 - SPECIAL GARNTS AND INTERVENTION	5,000,000.00	5,000,000.00	-	-
Rehabilitation of Catering Rest Houses at Emirate Headquarters of Gwandu, Argungu, Yauri and Zuru	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000.00	50,000,000.00	-	50,000,000.00
Rehabilitation of Tourism Attraction Centre at Argungu, Yauri and Zuru	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	50,000,000.00
Provision for sensitization programme on Export Development	23050104 - ANNIVERSARIES/CELEBRATIONS	10,000,000.00	10,000,000.00	-	10,000,000.00
Provision for Grants/Soft loans to Commercial traders across the State	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	300,000,000.00
Purchase of Equipment and Measures for Consumer Protection	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000.00	50,000,000.00	-	50,000,000.00
Provision of Cooperative Consumer Shops	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000.00	1,000,000.00	-	-
Provision for Development of Industrial Layouts	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	93,835,956.00	93,835,956.00	-	150,000,000.00
Construction of Free Trade Market Zone at Kamba and other Export processing Zones	23020124 - CONSTRUCTION OF MARKETS/PARKS	50,000,000.00	50,000,000.00	-	50,000,000.00
Construction of Neems processing factory Birnin Kebbi	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	35,000,000.00	35,000,000.00	-	-

Conduct of pre-investment studies, feasibility study, Staging MSME campaign and general market survey to Promote Small Scale Industries	23050101 - RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	-	20,000,000.00
Rehabilitation of Grand Fishing Hotel Argungu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	80,000,000.00	80,000,000.00	-	300,000,000.00
Construction of Festival Village of Yauri and Regatta Festival	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	100,000,000.00	100,000,000.00	-	400,000,000.00
Annual Hotungo (Fulani) Festival/Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	50,177,759.00	50,177,759.00	-	-
Annual Uhola Zuru Emirate Festival/Anniversary	23050104 - ANNIVERSARIES/CELEBRATIONS	30,000,000.00	30,000,000.00	-	200,000,000.00
Provision for Implementation of CARES (P for R) (SMEs Component) Special Intervention Grants	23050108 - SPECIAL GARNTS AND INTERVENTION	100,000,000.00	100,000,000.00	-	-
Rehabilitation of Technology Business Incubator Centre in Brinin-Kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	50,000,000.00
Argungu Annual Fishing Festival	23050104 - ANNIVERSARIES/CELEBRATIONS	1,500,000,000.00	1,470,000,000.00	-	1,500,000,000.00
Trade Corridor Development Financing (Zamfara-Sokoto-Kebbi-Dosso) by NNJC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000.00	15,000,000.00	-	10,000,000.00
Construction of Shops at Annaul Joint Trade Fair	23020124 - CONSTRUCTION OF MARKETS/PARKS	60,000,000.00	60,000,000.00	-	20,000,000.00
Rehabilitation of Zonal Offices Birnin Kebbi, Argungu, Yauri and Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	280,000,000.00	280,000,000.00	-	30,000,000.00
Purchase of 10 Motorcycles	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	15,000,000.00
Annual Gwandu Emirate Horse Racing and Cultural Festival	23050104 - ANNIVERSARIES/CELEBRATIONS	100,000,000.00	100,000,000.00	-	20,000,000.00
Provision for the conduct of general market survey - Commercial Promotion	23050101 - RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	-	10,000,000.00

MDA: **022800100100 - Ministry of Innovation and Digital Economy**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**6,840,000,000.00**	**6,840,000,000.00**	**1,530,000,000.00**	**3,200,000,000.00**
Provision of public sector ID reg.pro	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000.00	100,000,000.00	-	160,000,000.00
Provision of Support to Existing ICT Centres in 21 LGA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	850,000,000.00	850,000,000.00	-	210,000,000.00
Software Acquisition and Installation at MDE Headquater	23050102 - COMPUTER SOFTWARE ACQUISITION	100,000,000.00	100,000,000.00	100,000,000.00	110,000,000.00
Purchase of Computer Hardware & Accessories	23010113 - PURCHASE OF COMPUTERS	150,000,000.00	150,000,000.00	-	650,000,000.00
Upgrading of Website and Server Host (Backup Services)	23050102 - COMPUTER SOFTWARE ACQUISITION	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00
Consultancy for Capacity Building of MDE Ststaff in MDAs	23050101 - RESEARCH AND DEVELOPMENT	200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00
Training on E-learning prog. 4 Prim. & Sec Schools	23050101 - RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	-	50,000,000.00
Provision of ICT Facilities 2 Suport Girl Child Education	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000.00	30,000,000.00	-	-
Provision of Networking Facilities 4 Interconnection of MDAs	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	500,000,000.00	500,000,000.00	-	100,000,000.00
Capacity Building Training on 20 Officers From Ministries & 30 SMEs	23050101 - RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	-	50,000,000.00
Digital Literacy and Training	23050101 - RESEARCH AND DEVELOPMENT	200,000,000.00	200,000,000.00	200,000,000.00	100,000,000.00
NITDA Capacity Building Training on Data Protection Regulation and Compliance	23050101 - RESEARCH AND DEVELOPMENT	150,000,000.00	150,000,000.00	150,000,000.00	50,000,000.00

Provision for Capacity Building & Conference on Digital Communications	23050101 - RESEARCH AND DEVELOPMENT	1,800,000,000.00	1,800,000,000.00	-	200,000,000.00
Acquisition of ICT Equipment for Data Centres/Upgrading for the State Ministries	23050101 - RESEARCH AND DEVELOPMENT	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00
Intermidiary Training for Civil Servants	23050101 - RESEARCH AND DEVELOPMENT	200,000,000.00	200,000,000.00	200,000,000.00	50,000,000.00
Acquisition of Subdomin software for MDAs	23050102 - COMPUTER SOFTWARE ACQUISITION	30,000,000.00	30,000,000.00	-	-
Training of Ministry of Digital Economy staff on how to use modern technological gadgets	23050101 - RESEARCH AND DEVELOPMENT	900,000,000.00	900,000,000.00	-	70,000,000.00
Innovation and Tech Startups Support	23050102 - COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00	200,000,000.00	250,000,000.00
E-Government Services Enhancement	23050101 - RESEARCH AND DEVELOPMENT	120,000,000.00	120,000,000.00	-	-
Purchase of set of Andriod & equipment to enhance registration (NIN BVN & others)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	130,000,000.00	130,000,000.00	130,000,000.00	-
Monitoring and Evaluation of Telecon Mast & Provision for security	23050103 - MONITORING AND EVALUATION	100,000,000.00	100,000,000.00	-	-
Construction of ICT park in B/K	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	200,000,000.00	200,000,000.00	-	250,000,000.00
Social register account validation for NG Care Cash transfer	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	-
Cybersecurity and Training	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	150,000,000.00
Construction of e- library Unit in state library, B/k	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	-	-
Provision 4 Online Database 4 Transport Association & Security	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	100,000,000.00
Provision For Digital Skills Programmes	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	-
Expansion of Fibre Optics across the State	23050102 - COMPUTER SOFTWARE ACQUISITION	-	-	-	200,000,000.00

MDA: **023300100100 - Ministry of Solid Minerals Development and Mining**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**2,353,000,000.00**	**2,353,000,000.00**	**546,678,000.00**	**2,450,000,000.00**
Construction and Equipping of Geology Laboratory At Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	-	200,000,000.00
Construction and Equipping of Lapidary At Birnin Kebbi	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	300,000,000.00	300,000,000.00	283,840,000.00	300,000,000.00
Conduct of Geophysical Survey of Solid Minerals for the entire State	23050101 - RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	262,838,000.00	1,500,000,000.00
Acquisition of Mining Licenses for the State	23050101 - RESEARCH AND DEVELOPMENT	400,000,000.00	400,000,000.00	-	-
Purchase Of 5Nos. Mining Equipments: 1. Excavator (Caterpillar 320/ Komatsu PC 200). 2. Dump Haulage Truck.(Cat 770G, 772G) 3. Jaw Crusher (PE 250X400 Small Rock/Stone Crusher). 4. Ball Mill/ Hammer Mill (PE 250X400 Small Rock/Stone Crusher). 5. Spiral Concentrator/Jig Machine	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	1,003,000,000.00	1,003,000,000.00	-	-
Construction and Establishment of Solid Minerals Processing Centers Across the State	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	450,000,000.00

MDA: **023400100100 - Ministry of Works and Transport**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**59,130,000,000.00**	**59,130,000,000.00**	**30,306,189,307.79**	**39,200,000,000.00**
Rehabilitation of Bridges across the State	23030113 - REHABILITATION / REPAIRS - ROADS	1,000,000,000.00	1,000,000,000.00	-	-
Rehab. of 3 Span of Bridges BK,Kalgo,Bunza	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehab. of 2 Span of Bridges Aliero, Gwandu, Jega	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehab. of 2 Span of Bridges Maiyama, Koko/Besse	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehab. of 2 Span of Bridges Suru, Bagudo	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehab. of 3 Span of Bridges Argungu, Augie, Aewa, Dandi	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehab. of 2 Span of Bridges Shanga, Yauri, Ngaski	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehab. of 2 Span of Bridges Zuru, Fakai, Sakaba, D/Wasagu	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Construction of State Mechanical Workshop	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	-	100,000,000.00
Construction of Work School	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000.00	80,000,000.00	-	100,000,000.00
Renovation of Federal Roads in Malando, Ngaski and Warrah	23030113 - REHABILITATION / REPAIRS - ROADS	400,000,000.00	400,000,000.00	-	-
Purchase of Generator Spareparts	23010119 - PURCHASE OF POWER GENERATING SET	70,000,000.00	70,000,000.00	-	100,000,000.00
Provision for Road Traffic Operation (VIO) Equipments at the Headquarters	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000.00	50,000,000.00	-	-

Procurement of 3nos of Ferries	23010109 - PURCHASE OF SEA BOATS	10,000,000.00	10,000,000.00	-	-
Take off grants for KEPWA	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	1,000,000,000.00
Rehabilition of Roads across the State	23030113 - REHABILITATION / REPAIRS - ROADS	5,000,000,000.00	5,000,000,000.00	1,524,776,063.48	-
Expansion & Rehab. of 15km Road BK,Kalgo,Bunza	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Expansion & Rehab. of 15km Road Aliero, Gwandu, Jega	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Expansion & Rehab. of 15km Road Maiyama, Koko/Besse	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Expansion & Rehab. of 10km Road Suru, Bagudo	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Expansion & Rehab. of 20km Road Argungu, Augie, Arewa & Dandi	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Expansion & Rehab. of 15km Road Shanga, Yauri, Ngaski	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Expansion & Rehab. of 20km Road Zuru, Fakai, Sakaba, D/Wsagu	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Repairs of Zonal Workshops across the State	23030113 - REHABILITATION / REPAIRS - ROADS	1,500,000,000.00	1,500,000,000.00	-	300,000,000.00
Construction of State/Rural Roads across the 3 Senatorial Districts	23020114 - CONSTRUCTION / PROVISION OF ROADS	9,000,000,000.00	9,000,000,000.00	2,243,252,500.18	-
Const. & Rehab. of 20km Road Argungu, Augie,Arewa & Dandi	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00
Const. & Rehab. of 15km Road BK,Kalgo,Bunza	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00
Const. & Rehab. of 15km Road Aliero, Gwandu, Jega	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00
Const. & Rehab. of 15km Road Maiyama,Koko/Besse	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00
Const. & Rehab. of 15km Road Shanga, Yauri, Ngaski	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00
Const. & Rehab. of 10km Road Suru, Bagudo	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00

Const. & Rehab. of 20km Road Zuru, Fakai, Sakaba, D/Wsagu	23020114 - CONSTRUCTION / PROVISION OF ROADS	-	-	-	500,000,000.00
Rehabillitation of Rural Roads (Trunk C) across the State	23030113 - REHABILITATION / REPAIRS - ROADS	1,500,000,000.00	1,500,000,000.00	814,256,579.94	-
Rehabilitation of Roads Argungu, Augie, Arewa & Dandi,BK,Kalgo,Bunza	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	300,000,000.00
Rehabilitation of Roads Aliero, Gwandu, Jega	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehabilitation of Roads Maiyama, Koko/Besse	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehabilitation of Roads Shanga, Yauri & Ngaski	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	200,000,000.00
Rehabilitation of Roads Suru, Bagudo	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	100,000,000.00
Rehabilitation of Roads Zuru, Fakai, Sakaba & D/Wasagu	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	200,000,000.00
Purchase of 3nos of Fire Trucks in the State	23010107 - PURCHASE OF TRUCKS	300,000,000.00	300,000,000.00	-	-
Construction of 2 No. pedestrian bridges at Sir Yahaya memorial hospital and Kebbi Medical center Kalgo	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	20,000,000.00	-	200,000,000.00
Construction/Provision of trailer park at Kamba	23020124 - CONSTRUCTION OF MARKETS/PARKS	80,000,000.00	80,000,000.00	-	100,000,000.00
Renovation of Federal Roads Koko-Mahuta-Dabai	23030113 - REHABILITATION / REPAIRS - ROADS	40,000,000,000.00	40,000,000,000.00	25,723,904,164.19	30,000,000,000.00

MDA: **023410500100 - Sir Ahmadu Bello Airport**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**2,200,000,000.00**	**2,200,000,000.00**	**-**	**1,015,000,000.00**
Provision for Airline Support Programme for SABIA	23050108 - SPECIAL GARNTS AND INTERVENTION	500,000,000.00	500,000,000.00	-	500,000,000.00
Purchase of Calibration of Equipment for SABIA	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	160,000,000.00	160,000,000.00	-	100,000,000.00
Renovation of Terminal Building at SABIA	23030116 - REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	620,000,000.00	620,000,000.00	-	100,000,000.00
Construction of Hajj Terminal Camp at Airport	23020117 - CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	200,000,000.00	200,000,000.00	-	200,000,000.00
General repairs of all the Navigation, Communication and Meterelogical Equipment at Airport	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	500,000,000.00	500,000,000.00	-	15,000,000.00
Provision for Screening Machine in the Airport	23050101 - RESEARCH AND DEVELOPMENT	120,000,000.00	120,000,000.00	-	100,000,000.00
Capacity Building Training for SABIA Staff	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	-

MDA: **022900100100 - Ministry of Transport and Renewable Energy (Hqt)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**2,778,582,532.00**	**1,998,582,532.00**	**-**	**4,510,808,468.75**
Take up grants for State Electricity Regulatory Commission	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	750,000,000.00
Kebbi State Transport Authority Take up Grants	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	500,000,000.00
Consruction of 3 Nos passenger medium ferry boats in (2 nos in Zamare and 1 no in Dolekaina Crossing)	23010109 - PURCHASE OF SEA BOATS	325,000,000.00	5,000,000.00	-	198,203,393.75
Construction of 2 Nos Large size vehicular ferry boats 1 no. in Zamare and 1 no in Dolekaina	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	135,000,000.00	75,000,000.00	-	184,981,700.00
Purchase of 30 Nos Trycle (Keke Napep for mass transit programm across the State	23010104 - PURCHASE MOTOR CYCLES	262,500,000.00	262,500,000.00	-	97,500,000.00
Purchase of 6 Nos Speed boats for passenger crossing in (Dolekaina, Lolo, Zamare, Yauri, Samanaji and Shanga)	23010109 - PURCHASE OF SEA BOATS	145,000,000.00	145,000,000.00	-	36,652,125.00
Construction of 2 nos Mass transit terminals and office building in Birnin Kebbi and Yauri	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	401,332,532.00	1,332,532.00	-	50,000,000.00
Construction of 4 Nos Landing Jetty dock terminal in (Zamare, Rophia, Dolekaina and Lolo crossing)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	9,750,000.00	9,750,000.00	-	100,000,000.00
Procurement of Mini Hydraulic Arm street Light Truck mounted 3Tons with Basket for street light solar maintenance	23010105 - PURCHASE OF MOTOR VEHICLES	1,500,000,000.00	1,500,000,000.00	-	63,102,500.00

Purchase of 18 seater Toyota Hiace buses for Mass Transit Programme in the State	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	2,500,000,000.00
Purchase of 11 No. vehicle for Headquarter and Zonal Offices of Road Traffic	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Construction of 100 no wooden boats to be distributed across the state	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	30,368,750.00

MDA: **025200100100 - Ministry of Water Resources**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**8,135,583,624.00**	**8,135,583,624.00**	**86,391,235.02**	**19,337,384,309.25**
Replacement of Plants Equipment and Generating Sets in the Headquarters	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	100,000,000.00
Purchase and installation of Submersible Pumps across 21 L.G.As	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	450,000,000.00	450,000,000.00	-	-
Provision of Water Distribution Network across the State	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	200,000,000.00	200,000,000.00	-	238,095,038.00
Construction of 10no. Impounding Reservoir across 21 L.G.As	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	650,000,000.00	650,000,000.00	-	369,696,092.22
Construction of Handpumps Water Supply Scheme in 3 senatorial districts	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	600,000,000.00	600,000,000.00	-	461,904,962.00
Construction of 42No Boreholes for Rural Scheme across the 21 LGAs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	800,000,000.00	800,000,000.00	-	630,831,150.94
Construction of boreholes and water facilities across the state under the Urban Water Supply.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	80,000,000.00	80,000,000.00	-	200,000,000.00
Purchase and installation of mini solar powered water schemes across 21 L.G.As (RUWASSA)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	300,000,000.00	300,000,000.00	-	-
Construction of additional waterway in Birnin Kebbi	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	700,000,000.00	700,000,000.00	-	390,695,733.64

Rehabilition of Water Works Across the State	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	1,200,000,000.00	1,200,000,000.00	86,391,235.02	-
Improvement of Water Supply and Wind Mill Across the State	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	500,000,000.00	500,000,000.00	-	525,000,000.00
Provision of sparepart for Solar Powered Water Supply Scheme across the state	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	881,000,000.00	881,000,000.00	-	-
Construction of boreholes and reticulation of pipes under the United Nation Development Project (UNDP)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000.00	500,000,000.00	-	300,000,000.00
Rehabilitation of boreholes schemes in 9 urban areas of the state	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	260,000,000.00	260,000,000.00	-	-
Construction of 5 No. Observation Wells in Yauri, Kamba, Argungu, Koko and Bunza	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	125,000,000.00	125,000,000.00	-	-
Construction of Gauging Stations in Birnin Kebbi water Systems	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	60,000,000.00	60,000,000.00	-	70,000,000.00
Geochemical Assessment and Mapping of Surface and Ground Water	23050101 - RESEARCH AND DEVELOPMENT	129,583,624.00	129,583,624.00	-	700,000,000.00
Provision of 42Km 100mm-300mm Urban Water Distribution Network across the State	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	700,000,000.00	700,000,000.00	-	367,383,496.20
Provision of 21kms Rural Water Distribution Network across 21 L.G.As (75mm diameter pipe)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	250,000,000.00
Provision of Special grant Sanitation Voucher for vulnarable	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	200,000,000.00
Construction of 5no. Solar Water Schemes per Ward across the State.(19,781,694.07x5x225)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	7,327,202,914.38

Rehabilitation/Upgrade Conversion of 5no. Motorized Water Schemes to Solar Powered Water Schemes per Ward across the State. (12,811,688.78x5x225)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	-	-	-	7,206,574,921.88

MDA: **023800100100 - Ministry of Budget & Economic Planning (Hqt)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**22,557,347,197.07**	**17,554,347,197.07**	**2,890,780,000.00**	**49,714,957,949.63**
Purchase of 10 nos of Equipment (Computer) for Planning, Budget, Statistics	23010113 - PURCHASE OF COMPUTERS	20,000,000.00	20,000,000.00	-	20,000,000.00
Assessment of Completed and Uncompleted State Government Projects (State Wide)	23050103 - MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	-	50,000,000.00
Capacity Building for the staff of the Ministry and relevant MDAs on budget process	23050101 - RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	-	30,000,000.00
Provision for Consultancy Services on Budget and Financial Best Practice	23050101 - RESEARCH AND DEVELOPMENT	250,000,000.00	500,000,000.00	250,000,000.00	500,000,000.00
Capacity Development of State Planning and Economic Policies (MTEF, MTSS, FSP,OGP,Budget Guideline)	23050101 - RESEARCH AND DEVELOPMENT	50,000,000.00	50,000,000.00	-	60,000,000.00
Policy Research and Development Activities (Manpower survey, house hold survey etc)	23050101 - RESEARCH AND DEVELOPMENT	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00
Provision for the Kebbi Investment Summit to support Kebbi Investment Promotion Agency activities	23050101 - RESEARCH AND DEVELOPMENT	60,000,000.00	60,000,000.00	-	60,000,000.00
Provision for the Verification/Validation of Social Investment Programmes Register	23050101 - RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	-	20,000,000.00

Effective Coordination of SOLID project (Solution for the Internally Displaced Communities project - World Bank)	23050101 - RESEARCH AND DEVELOPMENT	75,000,000.00	75,000,000.00	-	75,000,000.00
Strengthen Capacity building training of Kebbi State Bureau of Statistics Staff	23050101 - RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	-	30,000,000.00
Purchase of Interactive Screen and Projector (KIPA)	23010113 - PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	-	5,000,000.00
Provision for organising Investment Summit for the State (KIPA)	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	100,000,000.00
Provision for the implementation of Skill acquisition and empowerment to youth on Sustainable Development Goals (SDGs)	23050108 - SPECIAL GARNTS AND INTERVENTION	400,000,000.00	400,000,000.00	-	65,000,000.00
Construction of health facilities across the State under the CARES Project (P for R) (CSDA)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5,750,000,000.00	5,750,000,000.00	-	6,000,000,000.00
Purchase of 5nos of GPS equipment for CARES Office	23010145 - PURCHASE OF ICT EQUIPMENTS	5,000,000.00	5,000,000.00	-	5,000,000.00
Provision for the implementation of Nutrition Programmes by the State Committee on Foods & Nutrition (IYCF, Gardening and Monitoring & Evaluation)	23050103 - MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	-	50,000,000.00
Purchase of 3nos of equipment (interactive screen, Tab, GPS & Starlink) for Monitoring and Evaluation for the Min. of Budget	23010145 - PURCHASE OF ICT EQUIPMENTS	30,000,000.00	30,000,000.00	-	30,000,000.00
Provision for the Development of Community Development Plan	23050101 - RESEARCH AND DEVELOPMENT	50,000,000.00	550,000,000.00	500,000,000.00	550,000,000.00

Provision to support the implementation of Open Government Partnership (OGP) to enhance transparency and citizens inclusion on budget process	23050103 - MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	-	90,000,000.00
Provision for Contingency Fund	23050199 - CONTINGENCY FUND	5,078,281,347.92	78,281,347.92	-	20,000,000,000.00
Provision for the cordination of Social Protection Programme in the State	23050101 - RESEARCH AND DEVELOPMENT	1,000,000,000.00	500,000,000.00	-	400,000,000.00
Provision for cordination and monitoring of Donor and Development Partners Programme Implementation	23050103 - MONITORING AND EVALUATION	700,000,000.00	700,000,000.00	-	100,000,000.00
Capacity Building Training of Finance and Budget Officers of all MDAs on NCoA compliance budget implementation and reporting	23050103 - MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	-	-
Review, update and Socio-Marketing of Kebbi State Development Plan (2026-2030), Industrial Policy, Social Protection Policy, SITAN and other relevant Policies	23050103 - MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	-	150,000,000.00
Development of roadmap for the succesful take off of the Established Kebbi Bureau of Statistics	23050103 - MONITORING AND EVALUATION	70,000,000.00	70,000,000.00	-	-
Provision for Support to Non Governmental Organizations	23050108 - SPECIAL GARNTS AND INTERVENTION	234,490,849.15	234,490,849.15	-	234,490,849.15
Provision for Technical Support for Rice Portification Pilot Programme	23050108 - SPECIAL GARNTS AND INTERVENTION	50,000,000.00	50,000,000.00	-	50,000,000.00
Provision for Export Promotion activities in the States	23050108 - SPECIAL GARNTS AND INTERVENTION	100,000,000.00	100,000,000.00	-	100,000,000.00

Provision for the implementation of Food System Transformation Pathway	23050108 - SPECIAL GARNTS AND INTERVENTION	100,000,000.00	100,000,000.00	-	100,000,000.00
Conduct of Kebbi State Child Poverty Survey	23050101 - RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	-	30,000,000.00
Provision for the cordination and implementation of State Action on Business Enabling Reforms Programmes (SABER) activities in the State	23050101 - RESEARCH AND DEVELOPMENT	4,819,575,000.00	4,819,575,000.00	2,140,780,000.00	11,000,000,000.00
Public Private Partnership Projedt facilitation fund	23050101 - RESEARCH AND DEVELOPMENT	50,000,000.00	50,000,000.00	-	500,000,000.00
Provision for General Consultancy services	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	100,000,000.00
Provision for Coordination of all Programs for Result activities in the State	23050103 - MONITORING AND EVALUATION	550,000,000.00	550,000,000.00	-	550,000,000.00
Coordination of Development Partners Programmes	23050103 - MONITORING AND EVALUATION	550,000,000.00	297,000,000.00	-	297,000,000.00
Coordination of HOPE project (Governance component)	23050103 - MONITORING AND EVALUATION	1,000,000,000.00	1,000,000,000.00	-	2,653,467,100.48
Consultancy for Budget preparation, monitoring and reporting reforms (Use of AI in Budgeting)	23050103 - MONITORING AND EVALUATION	-	-	-	500,000,000.00
Establishment of State Data Analytics and AI Innovation Hub	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	250,000,000.00
Procurement of IT Infrastructure and secure servers for e-budgeting	23010145 - PURCHASE OF ICT EQUIPMENTS	-	-	-	180,000,000.00
Conduct of State House hold socio-Economic survey	23050103 - MONITORING AND EVALUATION	-	-	-	100,000,000.00

Training on gender-responsive budgeting	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	35,000,000.00
Upgrade of GIS and data mapping systems for project tracking	23050103 - MONITORING AND EVALUATION	-	-	-	150,000,000.00
Development of Public Investment Management Framework	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	90,000,000.00
Annual economic outlook and fiscal report publication	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	25,000,000.00
Youth and women entrepreneurship data registry	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	50,000,000.00
Capacity building on Result-Based Management and M & E Systems	23050103 - MONITORING AND EVALUATION	-	-	-	45,000,000.00
Conduct of baseline study for climate resillient economic planning	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	85,000,000.00
Establishment of innovation fund for data-driven governance	23050102 - COMPUTER SOFTWARE ACQUISITION	-	-	-	200,000,000.00

MDA: **025300100100 - Ministry of Lands & Housing**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**22,906,974,234.52**	**22,788,756,241.62**	**4,418,605,000.00**	**11,643,543,365.03**
Payment of compensation to the acquired land for public purposes within the State which include constructions of township roads in urban and rural areas.	23010101 - PURCHASE / ACQUISITION OF LAND	1,500,000,000.00	3,000,000,000.00	1,879,381,000.00	3,000,000,000.00
Purchase of 2no. Canter Daina Tipper at 23 million each and 3No of Mazda Canter Tipper 2003 Model at 18 million Each For Refuse Collection Vehicles in B/Kebbi Central Market/Motor park	23010107 - PURCHASE OF TRUCKS	100,000,000.00	100,000,000.00	-	100,000,000.00
Construction of.400No. 2 & 3 Bedroom Houses in B/Kebbi (Family Homes0	23020104 - CONSTRUCTION / PROVISION OF HOUSING	5,522,470,740.00	5,522,470,740.00	770,000.00	-
Demarcation of 3 Boarder Areas i.e. Nigeria-Benin Republic, Nigeria Niger Republic, Kebbi- Sokoto, Kebbi-Zamfara and Kebbi – Niger States as well as inter local government issues.	23010101 - PURCHASE / ACQUISITION OF LAND	80,000,000.00	80,000,000.00	-	80,000,000.00
Provision of Infrastructural Facilities support toward the Development of Bagudu Housing Estate, Birinin Kebbi.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	2,005,953,573.14	2,005,953,573.14	770,000,000.00	1,235,953,573.14
Renovation of Kara Market B/Kebbi	23030103 - REHABILITATION / REPAIRS - HOUSING	1,500,000,000.00	1,381,782,007.10	-	500,000,000.00

Design and Preparation of Site and Services Scheme and provision of public facilities i.e. Road, Water and Electricity in Zuru,Yauri and Argungu	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,731,966,115.13	1,731,966,115.13	-	1,731,966,115.13
Payment of Consultancy Service for Ariel Mapping in the State for KEBGIS	23050101 - RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	-	-
Rehabilitation of Office Complex for Housing Cooperation at B/Kebbi	23030103 - REHABILITATION / REPAIRS - HOUSING	10,000,000.00	10,000,000.00	-	10,000,000.00
Preparation for Land Use plan for Zone B Urban Areas	23010101 - PURCHASE / ACQUISITION OF LAND	-	-	-	-
Purchase of 2No FWD Toyota Hilux and 3Nos 406 Peugeot	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Completion 74No Houses along Birnin Kebbi – Argungu Road and Provision of Facilities (Housing Cooperation) ANDP	23030103 - REHABILITATION / REPAIRS - HOUSING	629,000,000.00	629,000,000.00	223,000,000.00	629,000,000.00
Construction of Strong Room and Deed Registry	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	-
Construction and equipping of Control points in B/Kebbi, Yauri and Zuru Metropolis.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	15,000,000.00	15,000,000.00
Construction of Zonal offices at Argungu..	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000.00	15,000,000.00	-	50,000,000.00
Purchase of Hi-Target V-200 complete set and 7No. Walkie Talkie for Surveying and Beaconing.	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	15,000,000.00	15,000,000.00	-	85,254,500.00
Purchase of Equipment for Setting-off of Digital Design studio room for Town and Country Planning department, i.e. 3NO. units Core i5 with intel processor, 1No units core	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	35,000,000.00	35,000,000.00	-	15,000,000.00

i3 Desktop Computer, 3No. UPS,1No. A3 Coloured Printer, 2No. Digitisers, 1No, 1No. A4 Leather Printer, 10No. GPS, 1 Set of Reuter and Server and High Resolution Digital Camera					
Preparation of Town Planning Plans for Industrial layout in B/Kebbi, Argungu, Yauri and Zuru.	23050101 - RESEARCH AND DEVELOPMENT	162,583,806.25	162,583,806.25	74,000,000.00	-
Purchase of licence GIS Software (QGIS ARCHGIS) for KEBGIS	23050102 - COMPUTER SOFTWARE ACQUISITION	3,000,000,000.00	1,500,000,000.00	1,456,454,000.00	88,583,806.25
Purchase of equipments for street naming and House Numbering in B/Kebbi for KEBGIS	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	-	-	-	100,000,000.00
Purchase of security papers from Nigerian Printing and Minting Company Plc for C of O generation.	23050102 - COMPUTER SOFTWARE ACQUISITION	-	-	-	50,000,000.00
Purchase of 2No Hilux Vehicle 2025 model for systematic property registration exercise under KBGIS	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Site and Services Scheme (New G.R.A) Birnin Kebbi	23050101 - RESEARCH AND DEVELOPMENT	6,000,000,000.00	6,000,000,000.00	-	3,000,000,000.00
Completion of 135No Housing Units in Bango Area Birnin Kebbi in 2 phases.	23030103 - REHABILITATION / REPAIRS - HOUSING	-	-	-	952,785,370.51

MDA: **025400100100 - Minisrty of Rural and Community Development**

Project Name	**Economic Code and Description**	**2025 Original Budget**	**2025 Revised Budget**	**2025 Performance January to September**	**2026 Draft Budget (Post MDA Bi-Lateral)**
Total Capital Expenditure		**23,500,000.00**	**23,500,000.00**	**-**	**6,650,125,752.08**
PURCHASE OF 3no of Computers and its accessories	23010113 - PURCHASE OF COMPUTERS	2,500,000.00	2,500,000.00	-	-
PURCHASE OF INTERNET FACILITIES (Starlink)	23010145 - PURCHASE OF ICT EQUIPMENTS	1,000,000.00	1,000,000.00	-	-
Conducting reaserch for appropriate Investment to be made by Kebbi State on Electricity	23050101 - RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	-	-
Purchase of 24 No Abb 500/33/11 transformers	23010139 - PURCHASE OF TRANSFORMERS AND SPARE PARTS	-	-	-	452,322,857.04
Purchase of 24 No Abb 500/33/11 transformers electrical cables	23010139 - PURCHASE OF TRANSFORMERS AND SPARE PARTS	-	-	-	502,802,895.04
Repairs of electri8c lines across gwandu emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	190,476,190.48
Repairs of electri8c lines across Argungu emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	76,190,476.19
Repairs of electri8c lines across Zuru emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	76,190,476.19
Repairs of electri8c lines across Yauri emirate	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	57,142,857.14

Repairs of 25 no transformers/spare parts	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	-	-	-	45,000,000.00
Purchase and installation of 10kva mini-solar grids for 25 villages (E-HEART Projects)	23010119 - PURCHASE OF POWER GENERATING SET	-	-	-	5,250,000,000.00
Purchase of 1 no supervision vehicle (Hilux 2024 model 4x4)	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-

MDA: **025410300100 - Rural Electrification Board (REB)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**2,741,200,000.00**	**2,741,200,000.00**	**248,378,988.25**	**3,430,000,000.00**
Electrification/Repairs of electricity of Towns and Villages	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	500,000,000.00	500,000,000.00	-	250,000,000.00
Purchase of 50 no transformers and electrical materials	23010139 - PURCHASE OF TRANSFORMERS AND SPARE PARTS	1,200,000.00	1,200,000.00	-	1,550,000,000.00
Purchase of 15 tonnes heavy duty crane and supervision vehicles	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	170,000,000.00	170,000,000.00	-	250,000,000.00
Provision of Solar Street Light to Rural Areas Across the State	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	50,000,000.00	50,000,000.00	-	60,000,000.00
Installation of solar street light across the 21 LGAs	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	20,000,000.00	20,000,000.00	-	20,000,000.00
Expansion of Rural Electricity Across the State (Constituency Projects)	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	500,000,000.00	500,000,000.00	92,978,988.25	500,000,000.00
State Government grant on NASENT Solar System Program Sponsord by APC Governors Forum	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	10,000,000.00	10,000,000.00	-	-
Rehabilitation of Electricity lines across the state	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	1,000,000,000.00	1,000,000,000.00	-	500,000,000.00
Repairs of Transformers and their Spare Parts across the state	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	490,000,000.00	490,000,000.00	155,400,000.00	300,000,000.00

MDA: **026200100100 - Ministry of Livestock Development**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**11,725,000,000.00**	**11,725,000,000.00**	**5,272,543,017.49**	**19,000,000,000.00**
Equiping and Upgrading of Birnin Kebbi Central Abbatoir, and 2 major slaughter houses Argungu and Zuru	23010105 - PURCHASE OF MOTOR VEHICLES	-	100,000,000.00	96,543,017.49	270,000,000.00
Construction of 2 No. Zonal Veterinary Clinic (Argungu and Zuru) Phase I	23010114 - PURCHASE OF COMPUTER PRINTERS	200,000,000.00	100,000,000.00	-	150,000,000.00
Purchase of equipment for the Control & Eradication of Zoonitic Disease across the state	23010119 - PURCHASE OF POWER GENERATING SET	50,000,000.00	50,000,000.00	-	150,000,000.00
Provision for Grazing Reserve Area across the state	23010145 - PURCHASE OF ICT EQUIPMENTS	-	1,000,000,000.00	310,000,000.00	200,000,000.00
Provision of Livesstock Extension Services across the state	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	50,000,000.00	-	-
Purchase of Animal feeds and livestock production inputs for the control and eradication of animal diseases in the state	23050108 - SPECIAL GARNTS AND INTERVENTION	175,000,000.00	675,000,000.00	-	250,000,000.00
Purchase of Livesstock Production Inputs at HQ	23050108 - SPECIAL GARNTS AND INTERVENTION	500,000,000.00	1,000,000,000.00	236,000,000.00	-
Rehabilitation and Demacation of the Existing Stock Routes across the state	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000.00	100,000,000.00	-	50,000,000.00
Rehabilitation of Water Bodies across the 3 senatorial districts	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	50,000,000.00	50,000,000.00	-	-
Provision of Milk Collection Scheme/Dairy Development (NLTP)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000.00	10,000,000.00	-	-

Provision to support the development of small holders poultry reares under the Live Stock Production and Reisillience Support (L-Press) Implementation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000,000.00	5,000,000,000.00	2,365,000,000.00	9,000,000,000.00
Provision of 3 Livesstock Development Center in the 3 Senatorial District (NLTP)	23050104 - ANNIVERSARIES/CELEBRATIONS	1,000,000,000.00	1,000,000,000.00	735,000,000.00	1,500,000,000.00
Provision for the Implementation of Accelerated Agricultural Development Scheme (AADS)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,500,000,000.00	2,500,000,000.00	1,530,000,000.00	2,500,000,000.00
Rainfed Pasture Establishment Phase 1	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	-
Provision of Livestock Management and Mobility System (ECOWAS)	23050108 - SPECIAL GARNTS AND INTERVENTION	40,000,000.00	40,000,000.00	-	-
Construction of Veterinary Hospital and Supply of Medical Equipment of Bulasa Birnin Kebbi.	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	3,000,000,000.00
Construction of integrated fish centre at Bulasa	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	1,000,000,000.00
Integrated Fish Farming and Empowerment of Fish farmers, fish mongers and fishermen across the state	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	100,000,000.00
fencing of LIBC bulasa	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	100,000,000.00
Rehabilitation of Feed Mill Processing Unit at Bulasa	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	185,000,000.00
Restocking of Cattle LIBC Bulasa	23050109 - PROVISION OF AGRICULTURAL INPUTS	-	-	-	150,000,000.00
Women Empowerment in Livestock farming across the state	23050109 - PROVISION OF AGRICULTURAL INPUTS	-	-	-	100,000,000.00
Establishment of School Demonstration farms (Poultry) and	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	100,000,000.00

provision of Farm input in 4 secondary schools across the state					
construction of 4 market meat stalls across the 3 senatorial district	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	15,000,000.00
control and eradication of animal diseases vaccination campaigns	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	180,000,000.00

MDA: **026900100100 - Ministry of Physical Planning and Urban Development**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**10,074,185,560.00**	**10,074,185,560.00**	**638,339,526.50**	**10,248,000,000.00**
PURCHASE OF 2nos of INTERNET FACILITIES (Starlink)	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	1,000,000.00	1,000,000.00	-	-
Purchase of 2nos CAT Evacution Trucks (KUDA)	23010107 - PURCHASE OF TRUCKS	48,000,000.00	48,000,000.00	-	1,548,000,000.00
Purchase of Plants and Equipments (KUDA)	23010107 - PURCHASE OF TRUCKS	250,000,000.00	250,000,000.00	-	-
Provision of Street Light in other Town Jega	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	200,000,000.00	200,000,000.00	-	200,000,000.00
Resuscitation of Dates Palm Trees planted on the roads of the State Capital	23040101 - TREE PLANTING	50,000,000.00	50,000,000.00	-	100,000,000.00
provision for development of infrastructures for Urban Renewal	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,500,000,000.00	9,500,000,000.00	638,339,526.50	8,000,000,000.00
Reconstruction of the Office of the General Manager and Town Planning Department	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	25,185,560.00	25,185,560.00	-	-
Preparation of master plan at emirate headquarters	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	150,000,000.00
Rehabilitation of township roads in urban areas	23030113 - REHABILITATION / REPAIRS - ROADS	-	-	-	200,000,000.00
Purchase of refuse 150 no refuse bins and refuse collection materials at the state capital	23010144 - PURCHASE OF REFUSE COLLECTION EQUIPMENT	-	-	-	50,000,000.00

MDA: **031801100100 - Judicial Service Commission**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**400,000,000.00**	**400,000,000.00**	**180,023,623.97**	**700,000,000.00**
Purchase of 1 no. Toyota Camry 2020 Model for the New JSC Secretary	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Rehabilitaion of JSC Office Complex at Birnin kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	400,000,000.00	400,000,000.00	180,023,623.97	100,000,000.00
Purchase of 2 no. Toyota Prado Jeep 2025 Model for Judges of Election Tribunal	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Construction of auditorium and seminar rooms at JSC Complex	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	600,000,000.00
Purchase of 1 no 18 seater bus for the ACJL	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-

MDA: **031805100100 - High Court**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,234,861,160.00**	**854,861,160.00**	**488,663,796.25**	**2,156,941,105.00**
Purchase of 1 set each Furnitures for 4 major Magistrate Courts, Birnin kebbi, Zuru, Yauri and Kamba	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	76,608,000.00	76,608,000.00	59,500,660.00	100,000,000.00
Purchase of 1 set of Furnitures for Chief Judge House	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	1,000,000.00	-	20,000,000.00
Construction of New Magistrate Court and Quarters at Gulma	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	141,509,138.00	101,509,138.00	-	110,000,000.00
Purchase of 1no. Toyota Hilux	23010105 - PURCHASE OF MOTOR VEHICLES	70,000,000.00	70,000,000.00	-	100,000,000.00
Construction of Block Wall Fencing of High Court at Argungu and Zuru	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	-	100,000,000.00
Rehabilitation of Magistrate Courts I and II at Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	150,000,000.00	105,000,000.00	10,299,712.50	64,000,000.00
Purchase of 3nos of Vehicles for Chief Judge and High Court Judges	23010105 - PURCHASE OF MOTOR VEHICLES	150,000,000.00	20,000,000.00	17,000,880.00	-
Purchase of Library Equipments for courts across the state	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000.00	10,000,000.00	-	40,000,000.00
Construction of ceremonial court, 2 office complex and ICT Centre	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	506,744,022.00	440,744,022.00	401,862,543.75	670,000,000.00
Purchase Of Law Books across the state	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	60,000,000.00	10,000,000.00	-	10,000,000.00
Construction of New Magistrate Court and Quarters Dakin Gari	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	100,000,000.00
Rehabilitation of Magistrate Court at Shanga	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	90,000,000.00

Renovation of Magistrate Court at Danko Wasagu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	50,000,000.00
Renovation of High Court I and II Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	96,000,000.00
Rehabilitation of High Court, Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	30,000,000.00
Construction of ICT Centre at High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	-
Construction and Furnishing of Multi-Door Court House in the State	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	576,941,105.00

MDA: **031805300100 - Sharia Court**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,645,225,506.40**	**1,545,225,506.40**	**-**	**2,674,855,988.05**
Purchase of 3 No. Motor Vehicle (Lexus Jeep 2021 Model) for Grand Khadi and Khadis	23010104 - PURCHASE MOTOR CYCLES	150,000,000.00	150,000,000.00	-	150,000,000.00
Purchase and installation of Solar System	23010119 - PURCHASE OF POWER GENERATING SET	15,000,000.00	15,000,000.00	-	-
Purchase of Law Books for Sharia Court of Appeal	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000.00	20,000,000.00	-	35,000,000.00
Rehabilitation of Existing Upper Sharia Courts Gwandu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	145,000,000.00	145,000,000.00	-	70,000,000.00
Rehabilitation of Existing Upper Sharia Courts Jega	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	130,000,000.00
Rehabilitation of Existing Upper Sharia Courts Bunza	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	50,000,000.00
Construction of Upper Sharia Court III at Birnin Kebbi	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	410,000,000.00	410,000,000.00	-	116,000,000.00
Construction of Upper Sharia Court III at Tudun Wada	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	93,000,000.00
Construction of Upper Sharia Court III at Badariya	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	82,000,000.00
Construction of Upper Sharia Courts, SC Augie	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	245,000,000.00	245,000,000.00	-	65,000,000.00
Construction of Upper Sharia Courts, SC Ribah	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	85,000,000.00

Construction of Shari'a Court of Appeal Main Building & Conference Hall	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	640,225,506.40	540,225,506.40	-	1,528,855,988.05
Purchase of 1 set of office Furnitures for Grand Kadi House	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	20,000,000.00	-	-
Purchase of 18 Seater Bus for Courts Inspection	23010104 - PURCHASE MOTOR CYCLES	-	-	-	125,000,000.00
Purchase of Furniture for Sharia Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	40,000,000.00
Rehabilitation of existing Sharia Courts, SC Dolekaina	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	37,000,000.00
Rehabilitation of existing Sharia Courts, SC Kardi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	18,000,000.00
Rehabilitation of existing Sharia Courts, SC Warra	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	20,000,000.00
Rehabilitation of of Sharia Court of Appeal, Yauri Division	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	18,000,000.00
Rehabilitation of of Sharia Court of Appeal, Argungu Division	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	12,000,000.00

MDA: **032600100100 - Ministry of Justice**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**11,752,000,000.00**	**11,752,000,000.00**	**1,864,000,000.00**	**6,550,000,000.00**
Kebbi State Rent Tribunal	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	50,000,000.00
Provison for Review and intervention on election petition matters	23050101 - RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	-	500,000,000.00
Rehabilitation of New Attorney Chamber at Zuru	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	62,000,000.00	62,000,000.00	-	-
Kebbi State Law Review & Codification	23050101 - RESEARCH AND DEVELOPMENT	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00
Provision for support on Law School and Vocational & Professional Courses	23050103 - MONITORING AND EVALUATION	100,000,000.00	100,000,000.00	-	150,000,000.00
Provision for Justice Sector Reform Team Intervention to improve justice system in the State	23050103 - MONITORING AND EVALUATION	5,000,000,000.00	5,000,000,000.00	1,864,000,000.00	2,000,000,000.00
Renovation of Law Reform Commission Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	90,000,000.00	90,000,000.00	-	-
Digitalization/Case management of Attorney General Chamber and Law Reform Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	1,500,000,000.00	1,500,000,000.00	-	750,000,000.00
Provision of workshop facilities at Correctional Services centres in the State	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,000,000,000.00	2,000,000,000.00	-	1,000,000,000.00
Provision for anti corruption and whistleblowing Unit	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000,000.00	500,000,000.00	-	100,000,000.00

MDA: **051300100100 - Ministry of Youths & Sports**

Project Name	**Economic Code and Description**	**2025 Original Budget**	**2025 Revised Budget**	**2025 Performance January to September**	**2026 Draft Budget (Post MDA Bi-Lateral)**
Total Capital Expenditure		**2,440,000,000.00**	**2,570,000,000.00**	**1,491,554,726.00**	**5,620,000,000.00**
Purchase of Sports Equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	100,000,000.00	100,000,000.00	-	100,000,000.00
Rehabilitation of 2 No. Stadium at Zuru, Argungu	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	170,000,000.00	20,000,000.00	-	80,000,000.00
Construction of Mini Statium Complex in Dandi and Jega	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	120,000,000.00	120,000,000.00	-	100,000,000.00
Rehabilitation of Race Course at the State (Phas I)	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	300,000,000.00	-	-	80,000,000.00
Rehabilitation/Repairs of NYSC Orientation Camp at Dakingari	23030128 - REHABILITATION/REPAIRS-OFFICE EQUIPMENT	50,000,000.00	53,000,000.00	50,000,000.00	60,000,000.00
Training of 500 Youth for Skills Acquisition Programme	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	80,000,000.00	80,000,000.00	-	70,000,000.00
Annual National Sport Festival and International Competition	23050101 - RESEARCH AND DEVELOPMENT	30,000,000.00	5,000,000.00	-	70,000,000.00
Purchase of Sport Facilities at Government House	23050108 - SPECIAL GARNTS AND INTERVENTION	10,000,000.00	10,000,000.00	-	10,000,000.00
Capacity building on WeCan Pogram for Youth Over 225 Wards	23050108 - SPECIAL GARNTS AND INTERVENTION	1,500,000,000.00	2,137,000,000.00	1,441,554,726.00	5,000,000,000.00
Annual Clubs Competition in the State	23050108 - SPECIAL GARNTS AND INTERVENTION	80,000,000.00	45,000,000.00	-	50,000,000.00

MDA: **051400100100 - Ministry of Women Affairs**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**5,450,000,000.00**	**5,410,000,000.00**	**657,769,000.00**	**5,112,919,200.00**
Rehabilitation and Equipping of Skills Acquisition Centers and Multi-Purpose Hall at Women Affairs B/K	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	-	-	-	150,919,200.00
Renovation and Equipping of 2 Sexual Assult Response Centre in Zuru	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	20,000,000.00	20,000,000.00	-	150,000,000.00
Support strengthening women's capacity Entrepreneurship, Education and Development (SEED capital) across the 21 LGAs Development Centers	23050101 - RESEARCH AND DEVELOPMENT	50,000,000.00	50,000,000.00	-	392,000,000.00
Capacity Building Training and Supporting Women Economic Empowerment Programme (2 Phase Bi-annually)	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	65,000,000.00	65,000,000.00	-	2,000,000,000.00
Rehabilitation of Children's Home and Orphanage	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	250,000,000.00	250,000,000.00	13,860,000.00	70,000,000.00
Rehabilitation and Maintenance of Social Welfare Institutions Across the State	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	30,000,000.00	30,000,000.00	20,000,000.00	100,000,000.00
Rehabilitation of Centre for the Mentally Disabled Persons at Jega LGA	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	35,000,000.00	35,000,000.00	19,000,000.00	35,000,000.00
Support to Orphans and Vulnerable Children (OVC) and their Caregivers by 7,350 beneficiaries Across the State	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	80,000,000.00	150,000,000.00

Annual Celebration of International and National Observance Days	23050104 - ANNIVERSARIES/CELEBRATIONS	100,000,000.00	100,000,000.00	63,035,000.00	100,000,000.00
Annual Celebration of International and National Observance Days	23050104 - ANNIVERSARIES/CELEBRATIONS	1,000,000,000.00	960,000,000.00	461,874,000.00	1,000,000,000.00
Empowerment Kits and grant to women's cooperatives Groups	23050101 - RESEARCH AND DEVELOPMENT	50,000,000.00	50,000,000.00	-	50,000,000.00
Provision for the implementation of Nigerian for Women Programme (NWP) Special Intervention/Economic Empowerment Project	23050101 - RESEARCH AND DEVELOPMENT	3,500,000,000.00	3,500,000,000.00	-	450,000,000.00
Foods demonstration and Awareness Creation of Nutritional Food Activities Targeting Women & Children	23050101 - RESEARCH AND DEVELOPMENT	150,000,000.00	150,000,000.00	-	50,000,000.00
Provision for the Implementation of Policies related to women and children(NPA, GENDER, GEWE, SPA)	23050101 - RESEARCH AND DEVELOPMENT	100,000,000.00	100,000,000.00	-	80,000,000.00
Renovation and Equipping of 2 Sexual Assult Response Centre in Argungu	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	-	-	-	85,000,000.00
Renovation of Remand Home Kawara Birnin Kebbi	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	-	-	-	100,000,000.00
Empowerment and skills to Support VVF Patient at VVF Centre Birnin Kebbi	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	50,000,000.00
Provision for the support to Gender Based Violence (GBV) Activities	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	100,000,000.00

MDA: **051700100100 - Ministry for Basic and Secondary Education**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**20,429,435,627.20**	**20,429,435,627.20**	**12,616,115,168.91**	**20,471,420,620.20**
Purchase of intro-tech Laboratory/workshop equipment for Technical schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000.00	150,000,000.00	-	150,000,000.00
Purchase of 5000Beds and 10,000 Mattress for secondary schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,000,000.00	100,000,000.00	-	1,250,000,000.00
Purchase of Double seater Classroom and offices Furniture for Secondary Schools across the State.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,000,000.00	100,000,000.00	60,000,000.00	900,000,000.00
Purchase of Text Books for Secondary Schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	60,000,000.00	60,000,000.00	-	650,000,000.00
Purchase of Teaching and other learning materials for Secondary Schools across the state	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	80,000,000.00	80,000,000.00	-	450,000,000.00
Rehabilitation and equiping of 3 No. Science and Technical College Laboratory/workshops (1st phase)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,382,956,319.13	2,382,956,319.13	2,367,685,930.91	360,000,000.00
Provision for annual Governors Quiz, Debate, Spelling, Essay writing inter schools competition, inter zone competition and inter state competition	23050101 - RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	-	200,500,000.00
Rehabilitation and equiping of Secondary Schools Across the State. (2nd phase)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	187,500,000.00	187,500,000.00	-	2,453,254,000.00
Rehabilitation and equiping of 10 Nomadic Schools	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	50,000,000.00	-	220,000,000.00

Purchase of Laboratory Equipments In 18 Secondary Schools 3 per zone	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,000,000.00	300,000,000.00	-	738,000,000.00
Purchase 2,000 Desktop Computers(HP/Dell) for Secondary schools across the state for computer base exams	23010113 - PURCHASE OF COMPUTERS	690,000,000.00	690,000,000.00	-	637,500,000.00
Purchase of 450 printers (Black and white) for Secondary schools across the state.	23010114 - PURCHASE OF COMPUTER PRINTERS	20,000,000.00	20,000,000.00	-	229,500,000.00
Rehabilitation of Education Resource Centre Division at Hiliru Abdu Birnin kebbi	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,500,000,000.00	3,500,000,000.00	1,774,687,141.00	410,598,430.00
Construction of School Staff Quarters across the state 30no 3Bedroom and 20no 2Bedroom {8 Quarters each Zone}	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,500,000,000.00	1,500,000,000.00	869,826,720.00	500,000,000.00
Renovation of Secondary Schools Across the State(AGILE Special intervention Grants).	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00	7,450,000,000.00
Construction of 2no.Zonal Education Offices. (1st phase)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	175,786,729.20	175,786,729.20	-	100,000,000.00
Establishment of New School for Physically Challenge in Zuru and Bagudo	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	280,000,000.00	280,000,000.00	-	190,221,011.20
Construction of additional Classrooms towards the upgrading of JSS to SSS 7 Schools	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	283,192,578.87	283,192,578.87	93,915,377.00	750,000,000.00
Provision for School Garden in Secondary Schools across the State	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000.00	20,000,000.00	-	50,000,000.00
Digitilization of primary school employees(HOPE-Primary Education Component.	23050101 - RESEARCH AND DEVELOPMENT	3,000,000,000.00	3,000,000,000.00	-	2,000,000,000.00
Purchase of security equipments and accessories for secondary schools	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	45,000,000.00

Construction of security parameter wall fence for 10no Secondary schools.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	443,568,920.00
Renovation of state library	23030110 - REHABILITATION / REPAIRS - LIBRARIES	-	-	-	200,000,000.00
Procurement of equipments for Re-accreditation of GSTC Bunza and Zuru	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	30,000,000.00	30,000,000.00	-	93,278,259.00
procurement of 5 monitoring vehicles: 3 Toyota Hilux and 2 18seater bus	23010105 - PURCHASE OF MOTOR VEHICLES	50,000,000.00	50,000,000.00	-	-

MDA: **051700300100 - Universal Basic Education (UBE)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**7,566,010,333.10**	**7,566,010,333.10**	**1,157,535,765.03**	**10,041,448,369.59**
Construction of 21 No. Primary School	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,384,753,198.00	1,384,753,198.00	601,419,327.83	1,756,000,000.00
Construction of 8 No Of ECCDE Schools across the State	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,432,025.10	1,000,432,025.10	81,662,487.86	275,438,036.49
Consruction of 10 No. Primary School Wall Fence	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,075,300,000.00	1,075,300,000.00	349,635,265.37	728,753,198.00
Construction of 10 No. Of JSS with their equipment across the State	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	663,500,000.00	663,500,000.00	103,464,533.47	1,000,432,025.10
Renovation of 134 Primary Schools across the State	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	800,000,000.00	800,000,000.00	16,530,150.50	1,075,300,000.00
Provition of Water To 10 No. Primary Schools Across The State	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	473,000,000.00	473,000,000.00	-	145,000,000.00
Povision of Gardens Across Primary Schools In The State	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	500,000,000.00	500,000,000.00	-	160,000,000.00
Purchase of Sporting Equipment For Primary Schools Across The State	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	1,036,769,110.00	1,036,769,110.00	-	142,185,722.98
Monitoring of Project Executiion Across The State	23050103 - MONITORING AND EVALUATION	55,256,000.00	55,256,000.00	-	142,185,722.98
Water and Sanitation	23050101 - RESEARCH AND DEVELOPMENT	145,000,000.00	145,000,000.00	414,000.00	-
Monitoring and Quality Assurance of School Activities Across The State	23050103 - MONITORING AND EVALUATION	140,000,000.00	140,000,000.00	510,000.00	355,464,307.45

Renovation of 16 No of JSS Schools Across The State	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	55,000,000.00	55,000,000.00	3,900,000.00	663,500,000.00
Provision of Funiture For Primary School And ECCDE Across The State	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	92,000,000.00	92,000,000.00	-	1,232,164,246.59
Provision of Furnutures For JSS School Across The State	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	145,000,000.00	145,000,000.00	-	773,000,000.00
Training of Primary ECCDE & JSS Teachers	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	500,000,000.00
Purchase of Instructional Materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	1,036,769,110.00
Monitoring and Mentoring of Facilitators in ECCDE Centers	23050103 - MONITORING AND EVALUATION	-	-	-	55,256,000.00

MDA: **056300100100 - Ministry for Higher Education**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**4,932,948,085.17**	**4,932,948,085.17**	**969,266,515.30**	**6,178,518,376.08**
Renovation and Expansion of Laboratories for the College of Nursing Birnin Kebbi	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	50,000,000.00	-	40,748,440.00
Construction of ICT Hall and Computers at College of Nursing	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	520,871,104.93	520,871,104.93	-	520,871,104.93
Procurement Of Elect Equipt and Machineries for Resource accreditation Poly Dakingari	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	112,000,000.00	112,000,000.00	-	-
Upgrading of Laboratory Facilities at College of Preliminary Studies, Yelwa-Yauri	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	205,000,000.00	205,000,000.00	-	-
Renovation of ICT Complex and Information Demostration Room at College of Health Science & Technology, Jega	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	205,000,000.00	205,000,000.00	-	205,000,000.00
Constructionm of Female Hostels, College of Nursing Science	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	314,787,418.24	314,787,418.24	-	-
Construction of School of Arts and Social Science (COE Argungu)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000.00	80,000,000.00	-	-
Furnishing of School of Arts and Social Science (COE Argungu)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	50,000,000.00	-	-
Provision for the Payment of Scholarship Fees to Kebbi State Indegens Nationwide	23050101 - RESEARCH AND DEVELOPMENT	1,500,000,000.00	1,500,000,000.00	422,101,955.30	2,000,000,000.00

Provision of Infrastructure Facilities to Tertiary Institutions to meet Acreditation standard	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000.00	150,000,000.00	-	160,000,000.00
Provision for the Payment of International Scholarship Fees to Kebbi State Indigens studying abroad	23050101 - RESEARCH AND DEVELOPMENT	1,440,000,000.00	1,440,000,000.00	547,164,560.00	1,500,000,000.00
Supply of Science /Laboratory Equipment (Chemistry, Physics and Biology) in C.H.T.S., Jega, C.N.S. B/K and COBAS Yauri	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	200,000,000.00	200,000,000.00	-	-
Construction and Completion of some structure at Adamu Augie College of Education, Argungu	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	105,289,562.00	105,289,562.00	-	202,930,126.00
Supply of 300 HP 14-CF2033 Intel Pentium Laptops (500GB SSD, 8GB RAM, "14", Windows 10) with LAN Connection for the College of Nursing Sciences, Birnin Kebbi	23010113 - PURCHASE OF COMPUTERS	-	-	-	186,516,058.50
Provision of Infrastructure Facilities to Tertiary Institution to meet Accreditation standard for the College of Nursing Sciences B/Kebbi	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	200,000,000.00
Provision of Infrastructure Facilities to Tertiary Institutions to meet Accreditation standard for the College Adamu Augie College of Education, Argungu	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	180,000,000.00
Provision of Infrastructure Facilities to Tertiary Institutions to meet Accreditation standard for the College of Advanced and Legal Studies, Yauri	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	70,000,000.00
Provision of Infrastructure Facilities to Tertiary Institutions to meet Accreditation standard for the State Polytechnic, Dakingari	23050101 - RESEARCH AND DEVELOPMENT	-	-	-	190,000,000.00
Equipping of ICT Room with 100 Nos. HP EliteBook 840 G5 Laptops (Core i5, 8GB RAM, 500GB HDD, 14") and 100	23010113 - PURCHASE OF COMPUTERS	-	-	-	53,646,262.50

Nos. Desktop Computers at the College of Advanced and Legal Studies, Yauri					
Purchase and Installation of 6.5KVA SMS Hybrid Solar Inverter for College of Advanced and Legal Studies, Yauri	23010119 - PURCHASE OF POWER GENERATING SET	-	-	-	13,065,478.75
Rehabilitation of a 300-Capacity Lecture Hall at the College of Advanced and Legal Studies, Yauri	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	150,000,000.00
Rehabitation of 13 Nos. of Classrooms at College of Advanced and Legal Studies Yauri	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	19,999,915.98
Renovation of Provost Resident for College of Health Sciences and Technology, Jega	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	41,108,172.52
Purchase of 280 Medical Textbooks (New Editions) for the College of Health Sciences and Technology, Jega	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	23,459,759.40
Supply of 246 Nos. Chairs for 6 Blocks of 18 Classrooms, 2 Nos. Lecture Halls and 1 No. Auditorium at the College of Nursing Sciences, Birnin Kebbi	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	211,996,450.00
Renovation of the Administrative Block at the Kebbi State Polytechnic, Dakingari	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	145,795,182.50
Procurement of 36 Nos. Executive Office Chairs, 4 Nos. Cushion Chairs, 16 Nos. Office Cabinets (1100×650×900mm), and Installation of Office Furniture at Kebbi State Polytechnic, Dakingari	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	25,628,000.00
Supply and Installation of 25 Units of 4×100W All-in-One LED Solar Street Lights, Driveways and Parking at the Kebbi State Polytechnic, Dakingari	23010119 - PURCHASE OF POWER GENERATING SET	-	-	-	37,753,425.00

MDA: **056301800100 - State Polytechnic, Dakin Gari**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,837,966,701.00**	**1,837,966,701.00**	**-**	**2,018,566,701.00**
Construction of State Polytechnic Academic Offices	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,159,466,701.00	1,159,466,701.00	-	1,159,466,701.00
Rehabilitation/Renovation of 3no. Classroom	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	21,000,000.00	21,000,000.00	-	71,000,000.00
Rehanilitation/Renovation of Sarki Kigo Male Hostel	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	12,500,000.00	12,500,000.00	-	32,500,000.00
Rehabilitation/Renovation of Ruwa RK Male Hostel	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	9,000,000.00	9,000,000.00	-	55,000,000.00
Rehabilitation/Renovation of Lamido Female Hostel	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	8,500,000.00	8,500,000.00	-	57,100,000.00
Rehabilitation/Renovation of 2no. Academic Block	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	42,000,000.00	42,000,000.00	-	42,000,000.00
Completion of 1no. 3 Storey Departmental Building	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	470,000,000.00	470,000,000.00	-	470,000,000.00
Rehabilitation/Renovation of Nasamu Multipurpose Hall	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	35,000,000.00	35,000,000.00	-	35,000,000.00
Rehabilitation/Repairs of Perimeter Fencing	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,000,000.00	7,000,000.00	-	33,000,000.00
Re-Construction of 40,000 Litres Capacity Collapse Steel Tower tank	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	36,000,000.00	36,000,000.00	-	26,000,000.00
Procurement and Installation of 5no. Inverter at Capacity of 5KVA including	23010119 - PURCHASE OF POWER GENERATING SET	22,500,000.00	22,500,000.00	-	22,500,000.00

Batteries, Panel, Charge Controller and Cables					
Purchase of Laboratory Consumables and Chemicals	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	15,000,000.00	15,000,000.00	-	15,000,000.00

MDA: **056301900100 - Adamu Augie College of Education, Argungu**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**670,862,602.00**	**670,862,602.00**	**-**	**1,978,428,260.00**
Implementation of TETFUND projects in the school	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	670,862,602.00	670,862,602.00	-	1,978,428,260.00

MDA: **056302100100 - State University of Science & Technology Aliero**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,656,944,930.00**	**1,656,944,930.00**	**-**	**1,656,944,930.00**
Constrution and Furnishing of 240 Capacity Student Female Hostels	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	463,329,225.72	463,329,225.72	-	463,329,225.72
Proposed Construction of 1m litres of Water of Storage Tank at University Main Water Works	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	72,000,000.00	72,000,000.00	-	72,000,000.00
Construction of College of Medicine Lecture Teartre (Newly Captured) TET Fund	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	372,914,892.52	372,914,892.52	-	372,914,892.52
Implementation of TET Fund Projects	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	748,700,811.76	748,700,811.76	-	748,700,811.76

MDA: **052100100100 - Ministry of Health**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**29,094,537,646.33**	**29,094,537,646.33**	**584,226,212.00**	**20,445,207,964.21**
Purchase of Medical Equipment (Digital X-ray, Dental Chair, Ultrasound machine, Surgical Sets, etc.) for G.H. Bena, G.H. Wasagu, G.H Mahuta, G.H. Warrah, G.H. Ribah and G.H. Maiyama and other Secondary Health Facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	4,812,509,455.63	4,812,509,455.63	302,571,778.12	4,068,574,925.51
Purchase/Supply/Replacement of Equipments for General hospitals across the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	300,000,000.00	300,000,000.00	-	-
Purchase of 100 delivery kits and Commodities for Maternal and Child Health Care Programme in Secondary Health Facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000.00	200,000,000.00	-	200,000,000.00
Provision for the implemention of Malaria Control Programme (Micro Plan, Distribution of Mosquito net and Last Mile Distribution) etc.	23050101 - RESEARCH AND DEVELOPMENT	282,400,000.00	282,400,000.00	-	100,000,000.00
Purchase of Epidemic Control kits	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	80,243,500.00	80,243,500.00	-	-
Provision for Implementation of targeted interventions to reduce the incidence of Neglected Tropical Diseases (NTDs) control & Elimination Program	23050103 - MONITORING AND EVALUATION	100,000,000.00	100,000,000.00	-	95,368,000.00
Installation of CT-Scan machine at Kebbi State Teaching Hospital Birnin Kebbi	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	51,200,000.00	51,200,000.00	-	-

Production and Distribution of Data Capturing Tools (Health Management Information System)	23050103 - MONITORING AND EVALUATION	300,000,000.00	300,000,000.00	-	100,000,000.00
Construction/Equiping & Furnishing of one Zonal Pharmaceutical Warehouse at Zuru	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000.00	300,000,000.00	-	300,000,000.00
Purchase and Supply of Stock Management Tools for Logistics Management Coordinating Unit.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	50,000,000.00
Upgrading of Perimeter Wall, Gate House, entry culvet and Purchase of CCTV Security Gadget and Security Fence Wiring for the State Medical Store Compound and Renovation of EPID Unit	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	285,552,372.20	285,552,372.20	-	285,552,372.20
Constrution one (1) modern waiting area with a capacity of at least 150 persons and four (4) functional toilet facilities for patient relatives at Kebbi State Teaching Birnin-Kebbi	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	200,000,000.00	200,000,000.00	-	200,000,000.00
Purchase and Installation of Solar System for General Hospitals across the State (GH: Gwandu, Jega, Kangiwa, Shanga, Ribah, Diri)	23010119 - PURCHASE OF POWER GENERATING SET	1,728,454,265.25	1,728,454,265.25	-	1,728,454,265.25
Purchase of Re-agents & other Consumables to Sir Yahaya Memorial Hospital, Birnin Kebbi	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	30,260,000.00
Monitoring and Evaluation of Tuberculosis and Leprosy control	23050103 - MONITORING AND EVALUATION	187,500,000.00	187,500,000.00	-	142,282,700.00
Purchase of AIDS Control Equipment for General Hospital across the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	99,400,000.00	99,400,000.00	-	-
Purchase of 3 No. Ambulances for Medical Emergency responses at call control centre, Save One Million Live Office Complex, Birnin Kebbi	23010107 - PURCHASE OF TRUCKS	122,500,000.00	122,500,000.00	-	230,400,000.00

Provision for Nutrition Intervention Programme/ Health Promotion and Social Determinants	23050108 - SPECIAL GARNTS AND INTERVENTION	400,000,000.00	400,000,000.00	-	500,000,000.00
Completion of Isolation Centre/Molecular Lab. At Kebbi State Teaching Hospital Birnin Kebbi	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	175,000,000.00	175,000,000.00	-	175,000,000.00
Expansion of Medical Store Birnin Kebbi	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	211,000,000.00	211,000,000.00	-	-
Procurement and Installation of Medical Oxygen Eco-System and Equipment Across 2 Secondary Health (General Hospital Koko and Martha Bamaiyi General Hospital Zuru) and manifold at Sir Yahaya & G.H. Argungu	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	616,815,951.25	616,815,951.25	-	616,815,951.25
Training/Re training of health personnel across the state	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	190,000,000.00	190,000,000.00	-	-
Rehabilitation of General Hospitals in the State (Shanga, Ngaski, Wasagu, Ka'oje, Bagudo and Ribah) etc.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,580,000,000.00	3,580,000,000.00	281,654,433.88	6,580,000,000.00
Provision for Research and Develoment of Health related issues	23050101 - RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	-	-
Purchase and Deploy disease surveillance tools, equipment, and essential emergency drugs to the Emergency Operation Centre (EOC)	23050101 - RESEARCH AND DEVELOPMENT	256,200,000.00	256,200,000.00	-	410,373,500.00
Monitoring & Evaluation and Expansion of Kebbi State HRH Data base	23050103 - MONITORING AND EVALUATION	6,267,400.00	6,267,400.00	-	28,800,000.00
Special Intervention Support for Cancer Programme	23050103 - MONITORING AND EVALUATION	619,069,702.00	619,069,702.00	-	415,360,000.00

Purchase of Test Kits for HIV, Consumables, Pre and Post Exposure HIV Prophlaxis	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	250,000,000.00	250,000,000.00	-	500,000,000.00
Renovation & Upgrade of Kebbi State Teaching Hospital (Take-up Grants Requirement)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	-	1,200,000,000.00
Provision for kits and other activities under the Immunization Plus Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,720,425,000.00	10,720,425,000.00	-	-
Monitoring & Evaluation of Human Capital Opportunities for Prosperity and Equity: Governance (HOPE-GOV PHC). and Sector Wide Approach (SWAP)	23050103 - MONITORING AND EVALUATION	3,000,000,000.00	3,000,000,000.00	-	2,000,000,000.00
Procurement of Medical Laboratory Equipment in 6 Secondary Health Facilities (GH kangiwa, GH Koko, GH Dakingari, GH Ka'oje, GH Senchi & GH Bunza)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	189,338,000.00
Purchase of 2 No. Toyota Hilux 2024 Model for the monitoring and supervision of Health Facilities (Public & Private)	23010105 - PURCHASE OF MOTOR VEHICLES	-	-	-	-
Monitoring & Evaluation of Harmonize Health Sector Annual Operational Plan Implementation	23050103 - MONITORING AND EVALUATION	-	-	-	53,075,250.00
Provision for State Medical Emergency Service & Ambulance System Implementation	23050103 - MONITORING AND EVALUATION	-	-	-	35,000,000.00
Special Intervention for Non-Communicable Disease, Care for The Elderly, Mental Health, Oral Health & Eye Healthcare	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	210,553,000.00

MDA: **052100300100 - Primary Health Care Development Agency**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**4,777,085,012.00**	**4,777,085,012.00**	**734,650,280.18**	**6,941,556,062.00**
Purchase of 3 No. of Toyota Public address Van	23010105 - PURCHASE OF MOTOR VEHICLES	300,000,000.00	300,000,000.00	-	-
Provision for Pre-Maternal and Child health Care (IMOP) Programme.	23050108 - SPECIAL GARNTS AND INTERVENTION	500,675,000.00	500,675,000.00	-	200,000,000.00
Provision of Ward Health System	23050102 - COMPUTER SOFTWARE ACQUISITION	25,000,000.00	25,000,000.00	-	25,000,000.00
Procurement of Commodities for Bi-Annual Maternal, Neonatal and Child Health Week (MNCH)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	100,000,000.00	70,000,000.00	100,000,000.00
Support for the implementation of Health Care Under One Roof Special Intervention Project	23050108 - SPECIAL GARNTS AND INTERVENTION	850,000,000.00	850,000,000.00	564,650,280.18	850,000,000.00
Rehabitation and Repairs of 40 Cold Chain Equipment (CCE)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	150,685,455.00	150,685,455.00	-	100,000,000.00
Computerization of Health Management Information System	23050102 - COMPUTER SOFTWARE ACQUISITION	100,460,455.00	100,460,455.00	-	50,800,000.00
Provision to improve health activities with Partners (UNICEF, WHO Etc.)	23050108 - SPECIAL GARNTS AND INTERVENTION	700,000,000.00	700,000,000.00	100,000,000.00	350,000,000.00
Upgrade/Renovation Of 30 Ward Health Facilities across the 21 LGAs.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	600,000,000.00	600,000,000.00	-	3,165,491,960.00
Provision of medical equipment and consumables for Effective Maternal and Child Health Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	500,231,602.00	500,231,602.00	-	550,231,602.00

Procurement of family planning commoditiesn under the Kebbi state Family Planning Programme(Child Spacing)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	300,000,000.00	300,000,000.00	-	350,000,000.00
Special Medical Programme & Campaign	23050108 - SPECIAL GARNTS AND INTERVENTION	400,032,500.00	400,032,500.00	-	400,032,500.00
Provision for nutrition intervention programmme	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	250,000,000.00	250,000,000.00	-	300,000,000.00
Provision for implementation of Maternal and neo-natal Mortality Innovation and Initiative (MAMII)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	500,000,000.00

MDA: **052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**3,787,222,640.63**	**3,787,222,640.63**	**1,407,346,572.00**	**1,980,927,557.41**
PURCHASE OF 3 Nos 2024 Toyota HILUX	23010105 - PURCHASE OF MOTOR VEHICLES	285,045,000.00	285,045,000.00	-	379,109,850.00
Capitation Fee for Service - Provision for health insurance (25% OF BHCPF 687,675,472)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	171,918,868.00	171,918,868.00	-	-
REHABILITATION OF 5NO. Zonal Office (Argungun, Zuru, Koko Besse, Bagudo, Yauri)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	75,000,000.00	75,000,000.00	-	99,750,000.00
CAPITATION/FEE FOR SERVICE - BHCPF FG GRANT FOR ENROLMENT ETC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	687,675,472.00	687,675,472.00	478,126,713.00	-
Provision of Basic Minimum Package of Health Care Services to Facilities	23050108 - SPECIAL GARNTS AND INTERVENTION	914,955,000.00	914,955,000.00	-	1,502,067,707.41
Capitation Fee for Service - Employer Contributions	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	368,200,000.00	368,200,000.00	-	-
Capitation Fee for Service - Employee Contributions for enrolment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,045,172,800.63	1,045,172,800.63	706,917,730.00	-
Capitation Fee for Service - PARTNERS SUPPORT FOR ENROLMENT ,CAPITATION/FEE FOR SERVICE ETC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	239,255,500.00	239,255,500.00	222,302,129.00	-

MDA: **052110900100 - Drugs and Medical Consumables Management Agency (DMCMA)**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**1,129,293,391.99**	**1,129,293,391.99**	**-**	**951,693,391.99**
Provision for Additional Funds for Kebbi State Drug Revolving Fund Programme (DRF)	23050108 - SPECIAL GARNTS AND INTERVENTION	945,293,391.99	945,293,391.99	-	645,293,391.99
Purchase of 4 no. Cooling Van for Distribution of Drugs (Toyota Van Dyna Model)	23010106 - PURCHASE OF VANS	154,000,000.00	154,000,000.00	-	306,400,000.00
Landscaping for Drugs and Medical Consumable Management Agency (DMCMA)	23010106 - PURCHASE OF VANS	30,000,000.00	30,000,000.00	-	-

MDA: **053500100100 - Ministry of Environment**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**28,965,000,000.00**	**28,965,000,000.00**	**1,523,775,000.00**	**13,641,373,900.00**
Construction of Modern Orchard farm in Birnin Kebbi	23040101 - TREE PLANTING	20,000,000.00	20,000,000.00	-	750,000,000.00
Purchase of Forestry Equipments (Feller Bunchers, Harvesters and Forwarders)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	5,000,000.00	-	50,000,000.00
Establishment of Parks & Gardens	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	100,000,000.00	100,000,000.00	-	-
Provision for Alternative Source of Energy	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	40,000,000.00	40,000,000.00	-	-
Procurement of Laboratoty Equipment and Chemicals (Reagent) KESEPA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000.00	50,000,000.00	-	100,000,000.00
Purchase of Seeds and Production Planting	23040101 - TREE PLANTING	25,000,000.00	25,000,000.00	-	20,000,000.00
Rehabilitation and Protection of Endangered Tree Species	23040101 - TREE PLANTING	5,000,000.00	5,000,000.00	-	50,000,000.00
Establishment and Improvement of Forest Reserves in Birnin Kebbi	23040103 - WILDLIFE CONSERVATION	100,000,000.00	100,000,000.00	-	30,000,000.00
Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL) in the State	23040102 - EROSION & FLOOD CONTROL	28,620,000,000.00	28,620,000,000.00	1,523,775,000.00	11,472,373,900.00
Purchase of Drainage maintenance equipment	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	50,000,000.00
Purchase of Economic Tree for Forestry II Project in Bunza	23040101 - TREE PLANTING	-	-	-	200,000,000.00
Purchase of Economic Tree for Forestry II Project in Argungu	23040101 - TREE PLANTING	-	-	-	130,000,000.00

Environmental Enlightenment campaign (Sensitization, workshop, seminars) on flooding open defication, waste management	23040101 - TREE PLANTING	-	-	-	50,000,000.00
Purchase of environmental health equipment, recycling machine for sanitation control measures in Yauri	23010107 - PURCHASE OF TRUCKS	-	-	-	100,000,000.00
Purchase of environmental health equipment, recycling machine for sanitation control measures in Zuru	23010107 - PURCHASE OF TRUCKS	-	-	-	100,000,000.00
Purchase of environmental health equipment, recycling machine for sanitation control measures in Birnin Kebbi	23010107 - PURCHASE OF TRUCKS	-	-	-	200,000,000.00
Construction of shelterbelts and allied planting Jega	23040101 - TREE PLANTING	-	-	-	40,000,000.00
Construction of shelterbelts and allied planting Bagudo	23040101 - TREE PLANTING	-	-	-	40,000,000.00
Watershed planting	23040101 - TREE PLANTING	-	-	-	9,000,000.00
Construction of dump site and recycling village in Birnin Kebbi	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	-	-	250,000,000.00
Construction and equipment of 2 No of metrological station Birnin Kebbi	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	-	-	-

MDA: **054400100100 - Minsitry of Humanitarian and Empowerment**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**4,400,000,000.00**	**4,400,000,000.00**	**2,620,170,719.20**	**7,005,500,000.00**
SUPPLY OF MOTORCYCLE for 21 LGA Director Social and Zonal officers	23010105 - PURCHASE OF MOTOR VEHICLES	140,000,000.00	140,000,000.00	96,635,000.00	-
Supply of Office Equipments (Computers, Mobile Tabs, Printers, Scanners)	23010114 - PURCHASE OF COMPUTER PRINTERS	70,000,000.00	70,000,000.00	-	100,000,000.00
Supply and Installation of 30KVA Inverter, Batteries and Solar Panel	23010119 - PURCHASE OF POWER GENERATING SET	50,000,000.00	50,000,000.00	-	100,000,000.00
Supply and Installation of Internet Facilities	23010145 - PURCHASE OF ICT EQUIPMENTS	20,000,000.00	20,000,000.00	20,000,000.00	-
Purchase of Furniture and Fittings for 5no Zonal Offices (Argungu, B/Kebbi, Jega, Yauri and Zuru)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	80,000,000.00	80,000,000.00	-	-
Provision for seed capital and skill acquisition and empowerment under the rehabilitation Programme for Drugs/Substance Addiction Centres	23050108 - SPECIAL GARNTS AND INTERVENTION	200,000,000.00	200,000,000.00	127,000,000.00	750,000,000.00
Humanitarian Assistance to Victims of Kebbi Banditry (food, cash, dignity kids, and psychosocial)	23050108 - SPECIAL GARNTS AND INTERVENTION	500,000,000.00	500,000,000.00	362,500,000.00	2,000,000,000.00
Construction and Installation of 5 Solar Boreholes in 3 Rehabilitation Centres (Psytric Rehab Jega, Disable Rehab Argungu and Drug Addict Rehab Zuru	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	250,000,000.00	250,000,000.00	250,000,000.00	-
Construction and Installation of Solar Borehole at 2 IDPs Camp	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000.00	100,000,000.00	-	500,000,000.00

Provision for the construction of IDPs Resettlement & Repatriation centres to Various Communities (Kalgo, Zuru, Ambursa and Mahuta)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	335,000,000.00	335,000,000.00	300,000,000.00	800,000,000.00
Renovation of Mentally Disabled Centres in Jega and Zuru	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	80,000,000.00	80,000,000.00	-	80,000,000.00
Provision of National/International Observance Days	23050104 - ANNIVERSARIES/CELEBRATIONS	100,000,000.00	100,000,000.00	69,500,000.00	-
Renovation and expansion of Toilets at Disable Centre Andarai, Argungu and Amanawa Leprosy Centre Kalgo	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	150,000,000.00	150,000,000.00	100,000,000.00	150,000,000.00
Construction of training workshops for PLWDs in Birnin Kebbi and Bunza	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	-	200,000,000.00
Special intervention for People Empowerment Programme	23050108 - SPECIAL GARNTS AND INTERVENTION	450,000,000.00	450,000,000.00	150,000,000.00	250,000,000.00
Implementation of Social Security Welfare Fund Programme in the State	23050109 - PROVISION OF AGRICULTURAL INPUTS	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
Ramadan and Sallah Support to Vulnerable and less previlage in the State	23050104 - ANNIVERSARIES/CELEBRATIONS	70,000,000.00	70,000,000.00	50,000,000.00	350,000,000.00
Support to Small Scale Farmers on Wet & Dry season farming in the State	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	450,000,000.00	450,000,000.00	-	-
Provision for seed capital to support Market Women/Petty Traders for economic empowerment	23050108 - SPECIAL GARNTS AND INTERVENTION	400,000,000.00	400,000,000.00	394,535,719.20	1,000,000,000.00
Provision for the construction of Senior citizens centre	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	50,000,000.00
Renovation of 2 No. Zonal Humanitarian Offices at Zuru and Argungu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	75,000,000.00	75,000,000.00	-	175,000,000.00
Provision for cash transfer to vunerable in the State through the Implementation of CARES programme (P for R) (SCTU)	23050108 - SPECIAL GARNTS AND INTERVENTION	500,000,000.00	500,000,000.00	500,000,000.00	200,000,000.00
Provision Management Information System for Disaster Management	23050102 - COMPUTER SOFTWARE ACQUISITION	100,000,000.00	100,000,000.00	-	50,500,000.00

Humanitarian support to victims of Natural Disaster	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	-
Humanitarian Amnesty: Payment of Fines for inmates with minor offences	23050108 - SPECIAL GARNTS AND INTERVENTION	-	-	-	50,000,000.00

MDA: **054400200100 - Social Security Welfare Fund**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**450,000,000.00**	**450,000,000.00**	**-**	**450,000,000.00**
Provision for the Implementation of Social Security Welfare Fund Programme in the State	23050108 - SPECIAL GARNTS AND INTERVENTION	450,000,000.00	450,000,000.00	-	450,000,000.00

MDA: **055100100100 - Ministry for Local Government & Chieftaincy Affairs**

Project Name	Economic Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Draft Budget (Post MDA Bi-Lateral)
Total Capital Expenditure		**387,599,543.50**	**387,599,543.50**	**-**	**350,828,070.62**
PROCUREMENT AND DISTRIBUTION OF EMPOWERMENT KITS (30 BUTTER-FLY SEWING MACHINES, AND 45 EMBRODIERY MACHINES Etc	23050108 - SPECIAL GARNTS AND INTERVENTION	85,000,000.00	85,000,000.00	-	70,250,000.00
REHABILITATION AND RENOVATION OF MOLGCA ZONAL OFFICE AT ARGUNGU AND ZURU	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	55,000,000.00	55,000,000.00	-	64,772,742.00
INSPECTION, MONITORING AND EVALUATION OF LOCAL GOVERNMENT PROJECTS AND ACTIVITIES	23050103 - MONITORING AND EVALUATION	45,000,000.00	45,000,000.00	-	45,000,000.00
PURCHASE OF 1 TOYOTA HILUX 2024 MODEL FOR MOCLGA HQ MONITORING ACTVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	150,500,000.00	150,500,000.00	-	88,000,000.00
RESEARCH AND DEVELOPMENT ACTIVITIES FOR THE DEVELOPMENT OF 21 LGA SMART DEVELOPMENT PLAN	23050101 - RESEARCH AND DEVELOPMENT	28,099,543.50	28,099,543.50	-	58,105,328.62
PROCUREMENT OF 21 HP BANG & OLUFSEN ELITE BOOK LAPTOPS AND ACCESSORIES FOR 21 LG BUDGET OFFICERS AND 5 HQ STAFF	23010113 - PURCHASE OF COMPUTERS	24,000,000.00	24,000,000.00	-	24,700,000.00