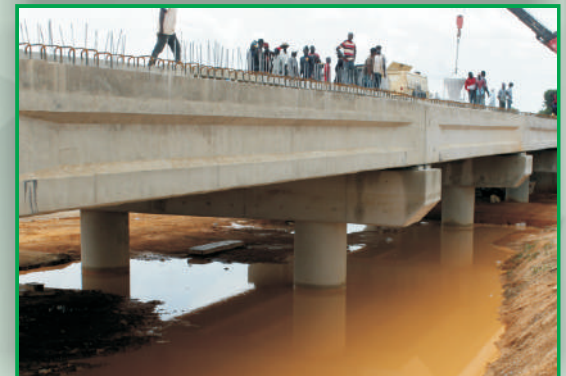


# REPORT

OF THE ACCOUNTANT GENERAL WITH  
**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31ST DECEMBER 2022





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His Excellency  
**Sen. Abubakar Atiku Bagudu**  
Executive Governor, Kebbi State



His Excellency  
**Col. Samaila D. Yombai (Rtd.)**  
Deputy Governor, Kebbi State



**Ibrahim Mohammed Augie**  
Hon. Commissioner, Finance



**Alh. Garba Umar Dutsin Mari, <sup>FCNA</sup>**  
Permanent Secretary, Finance



**Ibrahim Umar Ika, FCNA, CITN, FFNA**  
Accountant General





**Mustapha Abubakar Tata, (cna)**  
Deputy Accountant General



**Abdulrahman A. Fakai, (cna)**  
Director, Main Account

# FINAL ACCOUNT COMMITTEE MEMBERS



**Umar Faruk Muh'd Jega**  
Director Debt Management Dept.



**Rukayyatu M. Bello (CPA)**  
Deputy Director, Main Account



**Faruk Shehu Shettima**



**Faruk Mohammed**



**Ibrahim Abubakar Kangiwa**



**Ahmed Aliyu**

# ACCOUNTANT GENERAL'S REPORT



**KEBBI STATE OF NIGERIA**

## **OFFICE OF THE ACCOUNTANT GENERAL**

**MINISTRY OF FINANCE**

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

### **INTRODUCTION**

In accordance with the finance (Control and Management) act 1958, cap 144 LFN, as amended. It is my honour and privilege to present report on the accounts of the Government of Kebbi State of Nigeria with the Financial Statements for the year ended 31<sup>st</sup> December, 2022 together with the notes thereon.

### **STATEMENT OF ACCOUNTING POLICIES**

Below are the summary of the most significant accounting policies adopted in the preparation of Kebbi State Government Accounts and Financial Statements for the year 2022.

### **BASIS OF ACCOUNTING**

The Accounts and Financial Statements are prepared in accordance with IPSAS Cash Basis of Accounting by recognizing transaction only when cash is paid or received in accordance with Generally Accepted Accounting Practice (GAAP).

### **INVESTMENT**

Shares and other Government Investments held by the State are stated at historical cost and under the supervision of Ministry of Commerce, Kebbi State.

### **CAPITAL COST**

These are recognizable in the year of occurrence only.

### **ASSET AND LIABILITIES**

Assets are stated at their net value, while liabilities are recognized in full. The figure shown as Liability over Asset amounting to 30,923,821,472.89. It's a balancing figure due to the use of Cash Basis of Accounting.

### **CONSOLIDATED REVENUE FUND**

Consolidated Revenue Fund (CRF) represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

### **CAPITAL DEVELOPMENT FUND**

Capital Development Fund (CDF) represents the aggregated balance after the capital receipts and expenditure for the year have been recognized. It also includes transfers from the Consolidated Revenue Fund (CRF) in line with the amount provided in the annual budget of the state.

# ACCOUNTANT GENERAL'S REPORT



KEBBI STATE OF NIGERIA

## OFFICE OF THE ACCOUNTANT GENERAL

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

### RECURRENT REVENUE

Recurrent Revenue are revenue generated by the State from Taxes, Fine and Fees, Earnings and Sales, Rent on Government Property, Dividend Income from Investments and other incidental revenue. They are recognized in the Financial Statements when received.

### RECURRENT EXPENDITURE

Recurrent Expenditures are expenditure on Personnel, Pension and Gratuities, Salaries of Statutory office holders other overheads and public debt charges. They are recognized in the Financial Statements of the State when payments are made.

### CONCLUSION

From the analysis above, I am of the opinion that Government has performed well in the year under review. I commend the Staff of the Office of the Accountant General, Ministry of Finance and all other officers who have contributed to the successful preparation and publication of this year's Financial Statements.

**IBRAHIM UMAR (FCNA, CITN, FNFA)**  
**ACCOUNTANT GENERAL**





KEBBI STATE OF NIGERIA

## OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE

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

### RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

Responsibility for integrity and objectivity of financial statements rest entirely with the Government. Efforts have been made to ensure that the financial statements together with the notes there on reflect the financial position of Government as at 31<sup>st</sup> December 2022 and its operation for the year ended on that date.

**IBRAHIM UMAR (FCNA, CITN, FNFA)**  
**ACCOUNTANT GENERAL**



# AUDIT CERTIFICATE



## OFFICE OF THE STATE AUDITOR GENERAL KEBBI STATE GOVERNMENT

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

Telephone: 068/320754

In reply quote  
Ref. No and date



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

Date:.....

### AUDIT CERTIFICATE

The Financial statements of Government of Kebbi state of Nigeria for the year ended 31<sup>st</sup>December 2022, have been audited in accordance with section 125 subsection 2 of the constitution of the Federal Republic of Nigeria 1999 (as Amended). And Kebbi State Audit law No. 20 of 2021

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose financial statements which were prepared in accordance with International Public Sector Accounting Standard (IPSAS) as described in Notes 1 to159. I have obtained information and explanation that to the best of my knowledge was relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Kebbi State for the year ended **December 31, 2022** and the transactions or the fiscal year ended on that date.

#### Special Opinion.

The state is eligible to receive performance-based grant financing from Federal Government subject to performance against predefined criteria in the World Bank Assisted States Fiscal Transparency, Accountability and Sustainability Program for results (SFTS P for R). The expenditure frameworks (and receipts) are detailed in **Notes 1-159** in the attached General Purpose Financial Statement of Kebbi State Government.

In my opinion, **Notes 1-159** presents fairly, in all material respects, the expenditures incurred (and Funds received ) **against the SFTAS program by the state for the year ended December31, 2019 (2020,2021 and 2022,as required) in accordance with IPSAS as described in Notes 1-159**

**FARUK B RUFALI** (FCNA, CFA, FCFEN, FCCSA, ACCS)  
Auditor General,  
Kebbi State.

# STATEMENT NO 1 CASH FLOW STATEMENT



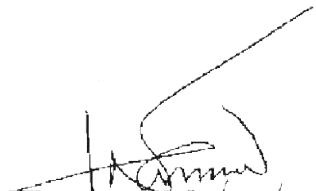
## CASH FLOW STATEMENT

CASH FLOW FROM OPERATING ACTIVITIES ADD RECEIPT	NOTES	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL 2022	PREVIOUS YEAR ACTUAL 2021
		₦	₦	₦	₦	₦
Statutory Allocation From FAAC	1	51,919,284,685.00	0.00	51,919,284,685.00	40,085,353,980.59	37,786,349,086.07
Valua Added Tax (VAT)	2	20,057,753,156.34	0.00	20,057,753,156.34	24,435,834,471.21	20,216,067,883.02
<b>SUB TOTAL</b>		<b>71,977,037,841.34</b>	<b>0.00</b>	<b>71,977,037,841.34</b>	<b>64,521,188,451.80</b>	<b>58,002,416,969.09</b>
Taxes	3	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	7,404,425,156.58
Fine	3	22,900,000.00	0.00	22,900,000.00	697,149,502.89	1,219,231,374.52
Fees	3	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	812,820,916.34
Licences	3	173,025,000.00	0.00	173,025,000.00	40,185,650.00	25,002,550.00
Earning	3	130,600,000.00	0.00	130,600,000.00	80,570,725.17	82,448,909.71
Sales	3	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	192,380,789.32
Rent on Gov't Buildings General	3	4,590,000.00	0.00	4,590,000.00	22,557,451.83	28,241,130.92
Rent on Land & Others General		29,406,696.00	0.00	29,406,696.00	0.00	0.00
Interest Recieved & Dividends	3	4,000,000.00	0.00	4,000,000.00	203,587,472.02	55,632,905.38
Miscellaneous		0.00	0.00	0.00	0.00	36,855,729.48
Repayment General		561,900,000.00	0.00	561,900,000.00	11,473,616.88	0.00
<b>TOTAL INTERNAL GENERATED REVEUNE</b>		<b>14,249,106,950.85</b>	<b>0.00</b>	<b>14,249,106,950.85</b>	<b>8,428,980,800.76</b>	<b>9,857,039,462.25</b>
Other FAAC Transfer	4		0.00	-	3,823,350,052.25	1,249,000,007.71
Exchange Diffirence/Gain	5	1,606,832,195.00	0.00	1,606,823,195.00	150,587,424.53	195,815,359.74
Sales of Government Asset (Airport)	11	12,820,107,602.00	0.00	12,820,107,602.00	0.00	0.00
Cash Held BY MDAs	9	0.00	0.00	0.00	78,327,763.94	12,240,613.69
Grant	146	47,632,518,677.00	0.00	47,632,518,677.00	14,928,223,772.68	9,678,047,851.57
<b>TOTAL OTHER REVEUNE</b>		<b>62,059,458,474.00</b>	<b>0.00</b>	<b>62,059,449,474.00</b>	<b>18,980,489,013.40</b>	<b>11,135,103,832.71</b>
<b>TOTAL RECIEPT</b>		<b>148,285,603,266.19</b>	<b>0.00</b>	<b>148,285,603,266.19</b>	<b>91,930,658,265.96</b>	<b>78,994,560,264.05</b>
<b>LESS PAYMENT</b>						
Personnel Cost	ST3	40,993,541,804.31	0.00	40,993,541,804.31	35,735,797,006.22	24,457,742,635.72
Overhead Cost	ST3	24,976,909,880.00	0.00	24,976,909,880.00	15,794,129,019.37	14,879,615,911.29
Other FAAC Deductions(Ecological)	ST4	0.00	0.00	0.00	1,091,150,695.46	0.00
<b>TOTAL PAYMENT</b>		<b>65,970,451,684.31</b>	<b>0.00</b>	<b>65,970,451,684.31</b>	<b>52,621,076,721.05</b>	<b>39,337,358,547.01</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>82,315,151,581.88</b>	<b>0.00</b>	<b>82,315,151,581.88</b>	<b>39,309,581,544.91</b>	<b>39,657,201,717.04</b>



## CASH FLOW STATEMENT Contd.

<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>						
<b>PURCHASE/CONSTRUCTION OF ASSETS</b>						
Administration Sector	111	17,012,395,765.63		17,012,395,765.63	4,852,840,875.07	9,667,841,040.25
Economic Sector	111	68,990,304,381.97		68,990,304,381.97	16,934,380,601.76	10,820,621,282.93
Law and Justice	111	1,796,240,380.00	0.00	1,796,240,380.00	147,000,000.00	5,982,674,605.66
Social Sector	111	40,268,067,586.36	0.00	40,268,067,586.36	10,771,432,642.38	9,676,092,204.45
Contingency Fund/Planning Reseave	111	3,000,000,000.00	0.00	3,000,000,000.00	1,012,350,000.00	250,000,000.00
Covid-19 Expenditure	111	1,000,000,000.00		1,000,000,000.00		2,079,237,631.91
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>132,067,008,113.96</b>	0.00	<b>132,067,008,113.96</b>	<b>33,718,004,119.21</b>	<b>38,476,466,765.20</b>
Add Dividend Received from Companies	21	1,055,245,000.00	0.00	1,055,245,000.00	201,786,322.20	18,699,582.10
<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES</b>		<b>(49,751,856,532.08)</b>	0.00	<b>(49,751,856,532.08)</b>	<b>5,793,363,747.90</b>	<b>1,199,434,533.94</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>						
External Loan Received	23	803,627,565.00	0.00	804,262,180.00	0.00	0.00
Internal Loans	24	31,862,059,997.40	0.00	31,862,059,997.40	0.00	3007180457.14
Loan Repayment (External Loan)	25	400,000,000.00	0.00	400,000,000.00	792,852,582.26	835,937,765.81
Loan Repayment (Internal Loan)	26	2,303,384,877.00	0.00	2,303,384,877.00	4,187,535,071.65	2,299,443,461.22
<b>Net Cash Flow From Financing Activities</b>		<b>35,369,072,439.40</b>	0.00	<b>35,369,707,054.40</b>	<b>4,980,387,653.91</b>	<b>(128,200,769.89)</b>
<b>Net Cash Flow From All Activities</b>		<b>70,738,144,878.80</b>	0.00	<b>70,738,144,878.80</b>	<b>812,976,093.99</b>	<b>1,071,233,764.05</b>
Cash & its Equivalent 1-01-2022		0.00	0.00	0.00	26,686,168,160.61	25,614,934,396.56
Cash & its Equivalent 31-12-2022	28	0.00	0.00	0.00	<b>27,499,144,254.60</b>	<b>26,686,168,160.61</b>

  
25/07/23

**IBRAHIM UMAR (FCNA, CITN, FNFA)**

**ACCOUNTANT GENERAL**





## STATEMENT NO 2 STATEMENT OF ASSET AND LIABILITY

### STATEMENT OF ASSET AND LIABILITY

	NOTES	CURRENT YEAR ACTUAL 2022	PREVIOUS YEAR ACTUAL 2021
		₦	₦
<b>ASSETS</b>			
<b>LIQUID ASSETS</b>			
Cash & Banks Balances	152	27,499,144,254.60	26,686,168,160.58
Special Imprest	153	2,894,304,277.30	2,008,446,699.00
Cash Held by MDAs	9	78,327,763.94	12,240,393.19
<b>SUB TOTAL</b>		<b>30,471,776,295.84</b>	<b>28,706,855,252.77</b>
<b>INVESTMENTS</b>			
State Investment	154	6,954,277,658.06	5,655,899,891.18
Staff Loans & Advances	155	216,872,467.87	275,124,301.31
Liability Over Asset	SEE AG's Report	30,923,821,472.89	37,085,994,761.04
<b>SUB TOTAL</b>		<b>38,094,971,598.82</b>	<b>43,017,018,953.53</b>
<b>TOTAL ASSETS</b>		<b>68,566,747,894.66</b>	<b>71,723,874,206.30</b>
<b>Public Fund</b>			
Capital Development fund	ST4	924,642,437.66	603,787,157.45
<b>LIABILITIES</b>			
Contractual Obligation	158	11,629,489,871.08	11,629,489,871.08
Outstanding Pension/Gratuity	159	1,480,477,380.31	6,543,589,840.73
External Loan	156	18,359,934,211.00	18,791,954,779.45
Internal Loan	157	36,172,203,994.61	34,155,052,557.59
<b>SUB TOTAL</b>		<b>67,642,105,457.00</b>	<b>71,120,087,048.85</b>
<b>TOTAL LIABILITIES</b>		<b>68,566,747,894.66</b>	<b>71,723,874,206.30</b>

  
20/07/23

**IBRAHIM UMAR (FCNA, CITN, FNFA)**

**ACCOUNTANT GENERAL**





## STATEMENT NO 3

# STATEMENT OF CONSOLIDATION REVENUE FUND

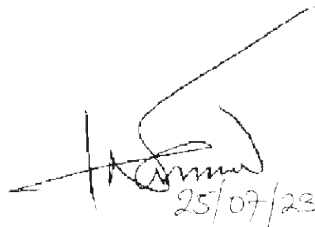
### STATEMENT OF CONSOLIDATED REVENUE FUND

PREVIOUS YEAR ACTUAL	DETAIL	NOTE	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMAN CE IN
₦			₦	₦	₦	₦	₦	%
23,238,608,364.48	Opening Balance					26,082,380,782.42		
37,786,349,086.07	Statutory Allocation	1	51,919,284,685.00	0.00	51,919,284,685.00	40,085,353,980.59	11,833,930,704.41	77.21
20,216,067,883.02	Value Added Tax	2	20,057,753,156.34	0.00	20,057,753,156.34	24,435,834,471.21	4,378,081,314.87	121.83
<b>81,241,025,333.57</b>	<b>SUB TOTAL</b>		<b>71,977,037,841.34</b>	<b>0.00</b>	<b>71,977,037,841.34</b>	<b>90,603,569,234.22</b>	<b>16,212,012,019.28</b>	<b>125.88</b>
	<b>OTHER REVENUE</b>							
195,815,359.74	Exchange Gain	5	0.00	0.00	0.00	150,587,424.53	150,587,424.53	0.00
13,905,246.10	Bank Charges		0.00	0.00	0.00	0.00	0.00	0.00
1,085,982,204.27	Other FAAC Transfers	4	0.00	0.00	0.00	3,823,350,052.25	3,823,350,052.25	0.00
99,100,637.14	Forex Equalisation		0.00	0.00	0.00	0.00	0.00	0.00
50,011,920.20	Solid Minerals		0.00	0.00	0.00	0.00	0.00	0.00
12,240,393.19	Cash Held by MDAs	9	0.00	0.00	0.00	78,327,763.94	78,327,763.94	0.00
<b>1,457,055,760.64</b>	<b>SUB TOTAL</b>		<b>-</b>	<b>0.00</b>	<b>-</b>	<b>4,052,265,240.72</b>	<b>4,052,265,240.72</b>	<b>0.00</b>
7,404,425,156.58	Taxes (Direct & Indirect)	3	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	334,808,312.01	95.25
1,219,231,374.52	Fines	3	22,900,000.00	0.00	22,900,000.00	697,149,502.89	674,249,502.89	3044.32
812,820,916.34	Fees	3	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	2,837,203,608.79	14.08
25,002,550.00	Licences	3	173,025,000.00	0.00	173,025,000.00	40,185,650.00	132,839,350.00	23.23
28,241,130.92	Rent on Gov't Property	3	4,590,000.00	0.00	4,590,000.00	22,557,451.83	17,967,451.83	491.45
	Rent on Land & Others General		29,406,696.00	0.00	29,406,696.00	0.00	29,406,696.00	0.00
55,632,905.38	Interest and Dividend	3	4,000,000.00	0.00	4,000,000.00	203,587,472.02	199,587,472.02	5089.69
82,448,909.71	Earning	3	130,600,000.00	0.00	130,600,000.00	80,570,725.17	50,029,274.83	61.69
192,380,789.32	Sales	3	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	2,777,216,952.08	6.34
36,855,729.48	Miscellaneous	3	0.00	0.00	0.00	0.00	0.00	0.00
	Repayment General		561,900,000.00		561,900,000.00	11,473,616.88	550,426,383.12	2.04
<b>9,857,039,462.25</b>	<b>SUB TOTAL</b>		<b>14,249,106,950.85</b>	<b>0.00</b>	<b>14,249,106,950.85</b>	<b>8,428,980,800.76</b>	<b>7,603,735,003.57</b>	<b>59.15</b>
<b>92,555,120,556.46</b>	<b>TOTAL RECEIVE</b>		<b>86,226,144,792.19</b>	<b>0.00</b>	<b>86,226,144,792.19</b>	<b>103,084,815,275.70</b>	<b>11,656,000,244.29</b>	<b>119.55</b>
	<b>LESS: EXPENDITURE</b>							



## STATEMENT OF CONSOLIDATION REVENUE FUND Contd.

	<b>PERSONNEL COST</b>							
24,457,742,635.72	Personnel Expenditure by Administrative Classification	10	36,193,541,804.31	0.00	36,193,541,804.31	31,169,941,955.58	5,023,599,848.73	86.12
	Pension	110	4,800,000,000.00	0.00	4,800,000,000.00	4,565,855,050.64	234,144,949.36	95.12
	<b>TOTAL</b>		<b>40,993,541,804.31</b>	<b>0.00</b>	<b>40,993,541,804.31</b>	<b>35,735,797,006.22</b>	<b>5,257,744,798.09</b>	<b>87.17</b>
	<b>OVERHEAD COST</b>							
14,879,615,911.29	Overhead Expenditure by Administrative Classification	11	24,976,909,880.00	0.00	24,976,909,880.00	15,795,729,019.37	9,181,180,860.63	63.24
	Other FAAC Deduction(Ecological)	151	0.00	0.00	0.00	1,091,150,695.46	0.00	0.00
<b>39,337,358,547.01</b>	<b>TOTAL PAYMENT</b>		<b>65,970,451,684.31</b>	<b>0.00</b>	<b>65,970,451,684.31</b>	<b>52,622,676,721.05</b>	<b>14,438,925,658.72</b>	<b>79.77</b>
<b>53,217,762,009.45</b>	Operating Balance					<b>50,462,138,554.65</b>		
	<b>Appropriation/Transfer</b>							
24,000,000,000.00	Transfer to CDF	ST4	34,948,694,272.56	0.00	34,948,694,272.56	20,000,000,000.00	14,948,694,272.56	57.23
835,937,765.81	External Loan Repayment	149	400,000,000.00	0.00	400,000,000.00	792,852,582.26	(392,852,582.26)	198.21
2,299,443,461.22	Internal Loan Repayment	150	2,303,384,877.00	0.00	2,303,384,877.00	4,187,535,071.65	(1,884,150,194.65)	181.80
<b>27,135,381,227.03</b>	<b>SUB TOTAL</b>		<b>2,703,384,877.00</b>	<b>0.00</b>	<b>37,652,079,149.56</b>	<b>25,481,750,900.74</b>	<b>12,170,328,248.82</b>	<b>67.68</b>
<b>26,082,380,782.42</b>	<b>CLOSING BALANCE</b>					<b>24,980,387,653.91</b>		

  
25/07/23

**IBRAHIM UMAR (FCNA, CITN, FNFA)**  
**ACCOUNTANT GENERAL**

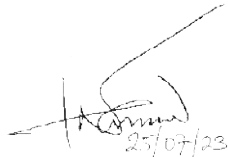


## STATEMENT OF CAPITAL DEVELOPMENT FUND

### STATEMENT NO 4

### STATEMENT OF CAPITAL DEVELOPMENT FUND

PREVIOUS YEAR ACTUAL 2020 ₦	DESCRIPTION	NOTE	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VARIANCE ₦	BUDGET PERFORMA NCE IN % ₦
2,376,326,032.08	Opening Balance		6,893,001,164.68	0.00	6,893,001,164.68	603,787,157.45		
24,000,000,000.00	Transfer From CRF	ST3		0.00		20,000,000,000.00	20,000,000,000.00	0.00
<b>26,376,326,032.08</b>	<b>SUB TOTAL</b>					<b>20,603,787,157.45</b>	<b>20,603,787,157.45</b>	<b>0.00</b>
	<b>ADD CAPITAL RECEIPTS</b>							
3,007,180,457.14	Internal Loans	148	31,862,059,997.40	0.00	31,862,059,997.40	0.00	0.00	0.00
	External Loans	147	803,627,565.00	0.00	803,627,565.00	0.00	0.00	0.00
9,678,047,851.33	Grants	146	47,632,518,677.00	0.00	47,632,518,677.00	14,928,223,772.68	(32,704,294,904.32)	31.34
18,699,582.10	Dividend Received from Companies	145	1,055,245,000.00	0.00	1,055,245,000.00	201,786,322.20	(853,458,677.80)	0.00
<b>12,703,927,890.57</b>	<b>SUB TOTAL</b>		<b>81,353,451,239.40</b>	<b>0.00</b>	<b>81,353,451,239.40</b>	<b>15,130,010,094.88</b>	<b>(66,223,441,144.52)</b>	<b>18.60</b>
<b>39,080,253,922.65</b>	<b>TOTAL CAPITAL RECEIPTS</b>		<b>81,353,451,239.40</b>	<b>0.00</b>	<b>81,353,451,239.40</b>	<b>35,733,797,252.33</b>	<b>(45,619,653,987.07)</b>	<b>43.92</b>
	<b>LESS : CAPITAL EXPENDITURE</b>							
9,667,841,040.25	Administration Sector	111	17,012,395,765.63	0.00	17,012,395,765.63	4,852,840,875.07	12,159,554,890.56	28.53
10,820,621,282.93	Economic Sector	111	68,990,304,381.97	0.00	68,990,304,381.97	16,934,380,601.76	52,055,923,780.21	24.55
	Law and Justice	111	1,796,240,380.00		1,796,240,380.00	147,000,000.00	1,649,240,380.00	8.18
5,982,674,605.66	Regional Sector (Environmental)		0.00	0.00	0.00	0.00	0.00	0.00
9,676,092,204.45	Social Sector	111	40,268,067,586.36	0.00	40,268,067,586.36	10,771,432,642.38	29,496,634,943.98	26.75
250,000,000.00	Contingency Fund/Planning Reseave	111	2,548,564,925.28	0.00	2,548,564,925.28	1,012,350,000.00	1,536,214,925.28	39.72
2,079,237,631.91	Covid-19 Expenditure	111	1,000,000,000.00	0.00	1,000,000,000.00	0.00	1,000,000,000.00	0.00
<b>38,476,466,765.20</b>	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>131,615,573,039.24</b>	<b>0.00</b>	<b>131,615,573,039.24</b>	<b>33,718,004,119.21</b>	<b>97,897,568,920.03</b>	<b>25.62</b>
<b>603,787,157.45</b>	<b>CLOSING BALANCE</b>					<b>2,015,793,133.12</b>		

  
25/07/23

IBRAHIM UMAR (FCNA, CITN, FNFA)  
ACCOUNTANT GENERAL



## NOTE 1 GROSS STATUTORY ALLOCATION

S/NO	MONTH	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	GROSS STATUTORY ALLOCATION	DEDUCTION FROM FAAC	NET STATUTORY ALLOCATION	VARIANCE	BUDGET PERFORMANCE IN %
		₦			₦	₦		₦	
1	JANUARY	4,326,607,057.08	0.00	4,326,607,057.08	3,515,173,889.23	522,966,335.89	2,992,207,553.34	(811,433,167.85)	81.25
2	FEBRUARY	4,326,607,057.08	0.00	4,326,607,057.08	1,733,678,602.50	478,291,971.88	1,255,386,630.62	(2,592,928,454.58)	40.07
3	MARCH	4,326,607,057.08	0.00	4,326,607,057.08	2,333,908,314.29	474,951,402.92	1,858,956,911.37	(1,992,698,742.79)	53.94
4	APRIL	4,326,607,057.08	0.00	4,326,607,057.08	3,480,705,993.99	516,859,563.30	2,963,846,430.69	(845,901,063.09)	80.45
5	MAY	4,326,607,057.08	0.00	4,326,607,057.08	3,070,664,204.05	494,804,106.53	2,575,860,097.52	(1,255,942,853.03)	70.97
6	JUNE	4,326,607,057.12	0.00	4,326,607,057.12	2,615,659,699.68	482,543,506.12	2,133,116,193.56	(1,710,947,357.44)	60.46
7	JULY	4,326,607,057.08	0.00	4,326,607,057.08	4,135,220,623.98	523,461,892.35	3,611,758,731.63	(191,386,433.10)	95.58
8	AUGUST	4,326,607,057.08	0.00	4,326,607,057.08	5,367,501,299.93	556,690,282.11	4,810,811,017.82	1,040,894,242.85	124.06
9	SEPTEMBER	4,326,607,057.08	0.00	4,326,607,057.08	3,062,227,290.38	494,572,120.18	2,567,655,170.20	(1,264,379,766.70)	70.78
10	OCTOBER	4,326,607,057.08	0.00	4,326,607,057.08	3,289,712,613.07	500,701,964.20	2,789,010,648.87	(1,036,894,444.01)	76.03
11	NOVEMBER	4,326,607,057.08	0.00	4,326,607,057.08	2,917,617,093.94	490,675,438.24	2,426,941,655.70	(1,408,989,963.14)	67.43
12	DECEMBER	4,326,607,057.08	0.00	4,326,607,057.08	4,563,284,355.55	535,019,765.65	4,028,264,589.90	236,677,298.47	105.47
	<b>TOTAL</b>	<b>51,919,284,685.00</b>	<b>0.00</b>	<b>51,919,284,685.00</b>	<b>40,085,353,980.59</b>	<b>6,071,538,349.37</b>	<b>34,013,815,631.22</b>	<b>(11,833,930,704.41)</b>	<b>77.21</b>



## NOTE 2 DETAILS OF VALUE ADDED TAX RECEIPT

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR		BUDGET
		BUDGET	BUDGET		ACTUAL	VARIANCE	PERFORMAN CE IN %
		₦	₦	₦	₦	₦	
1	JANUARY	1,671,479,429.69	0.00	1,671,479,429.69	2,012,069,954.22	340,590,524.53	120.38
2	FEBRUARY	1,671,479,429.69	0.00	1,671,479,429.69	1,889,956,691.06	218,477,261.37	113.07
3	MARCH	1,671,479,429.69	0.00	1,671,479,429.69	1,764,829,144.91	93,349,715.22	105.58
4	APRIL	1,671,479,429.69	0.00	1,671,479,429.69	2,177,802,354.98	506,322,925.29	130.29
5	MAY	1,671,479,429.69	0.00	1,671,479,429.69	1,753,899,090.39	82,419,660.70	104.93
6	JUNE	1,671,479,429.75	0.00	1,671,479,429.75	2,111,160,632.68	439,681,202.93	126.30
7	JULY	1,671,479,429.69	0.00	1,671,479,429.69	2,046,022,215.59	374,542,785.90	122.41
8	AUGUST	1,671,479,429.69	0.00	1,671,479,429.69	1,912,404,039.77	240,924,610.08	114.41
9	SEPTEMBER	1,671,479,429.69	0.00	1,671,479,429.69	2,294,785,875.12	623,306,445.43	137.29
10	OCTOBER	1,671,479,429.69	0.00	1,671,479,429.69	2,032,283,484.51	360,804,054.82	121.59
11	NOVEMBER	1,671,479,429.69	0.00	1,671,479,429.69	2,284,966,502.59	613,487,072.90	136.70
12	DECEMBER	1,671,479,429.69	0.00	1,671,479,429.69	2,155,654,485.39	484,175,055.70	128.97
	<b>TOTAL</b>	<b>20,057,753,156.34</b>	<b>0.00</b>	<b>20,057,753,156.34</b>	<b>24,435,834,471.21</b>	<b>4,378,081,314.87</b>	<b>121.83</b>





### NOTE 3 DETAILS OF RECURRENT REVENUE 2022

HEAD	REVENUE DESCRIPTION	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMA NCE IN %
		₦	₦	₦	₦	₦	₦	
120101	Taxes	7,404,425,156.58	7,055,500,000.00	0.00	7,055,500,000.00	6,720,691,687.99	(334,808,312.01)	95.25
120205	Fine	1,219,231,374.52	22,900,000.00	0.00	22,900,000.00	697,149,502.89	674,249,502.89	3044.32
120204	Fees	812,820,916.34	3,301,969,944.05	0.00	3,301,969,944.05	464,766,335.26	(2,837,203,608.79)	14.08
120201	Licences	25,002,550.00	173,025,000.00	0.00	173,025,000.00	40,185,650.00	(132,839,350.00)	23.23
120207	Earning	82,448,909.71	130,600,000.00	0.00	130,600,000.00	80,570,725.17	(50,029,274.83)	61.69
120206	Sales	192,380,789.32	2,965,215,310.80	0.00	2,965,215,310.80	187,998,358.72	(2,777,216,952.08)	6.34
120208	Rent on Gov't Buildings General	28,241,130.92	4,590,000.00	0.00	4,590,000.00	22,557,451.83	17,967,451.83	491.45
120209	Rent on Land & Others General	0.00	29,406,696.00	0.00	29,406,696.00	0.00	(29,406,696.00)	0.00
120212	Interest Earned	55,632,905.38	4,000,000.00	0.00	4,000,000.00	203,587,472.02	199,587,472.02	5089.69
	<b>Sub Total</b>	<b>9,820,183,732.77</b>	<b>13,687,206,950.85</b>	<b>0.00</b>	<b>13,687,206,950.85</b>	<b>8,417,507,183.88</b>	<b>(5,269,699,766.97)</b>	61.50
120210	Repayment General	36,855,729.48	561,900,000.00	0.00	561,900,000.00	11,473,616.88	(550,426,383.12)	2.04
	<b>Sub Total</b>	<b>36,855,729.48</b>	<b>561,900,000.00</b>	<b>0.00</b>	<b>561,900,000.00</b>	<b>11,473,616.88</b>	<b>(550,426,383.12)</b>	2.04
	<b>Total Revenue</b>	<b>9,857,039,462.25</b>	<b>14,249,106,950.85</b>	<b>0.00</b>	<b>14,249,106,950.85</b>	<b>8,428,980,800.76</b>	<b>(5,820,126,150.09)</b>	59.15



NOTE TO IGR								
SUMMARY OF RECURRENT REVENUE BY MDAs								
CODE	MINISTRY DEPARTMENT AND AGENCIES (MDAs)	PREVIOUS YEAR 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	₦	
022000100100	MINISTRY OF FINANCE	72,248,361.51	-	0.00		139,366,239.59	139,366,239.59	
022000800100	BOARD OF INTERNAL REVENUE	7,395,441,074.84	7,593,700,000.00	0.00	7,593,700,000.00	6,761,399,853.43	(832,300,146.57)	
031801100100	JUDICIARY SERVICES COMMISSION	15,883,173.00	-	0.00		20,359,483.00	20,359,483.00	
021500100100	MINISTRY OF AGRICULTURE	5,210,806.00	-	0.00		4,834,070.00	4,834,070.00	
025300100100	MINISTRY OF LANDS & HOUSING	81,447,854.95	-	0.00		96,246,000.40	96,246,000.40	
025301000100	HOUSING CORPORATION	918,000.00	-	0.00		420,000.00	420,000.00	
022205300100	BIRNIN KEBBI CENTRAL MARKET	5,635,230.00	-	0.00		11,109,990.00	11,109,990.00	
025305300100	KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)	26,864,870.00	-	0.00		23,041,443.00	23,041,443.00	
051900100100	MINISTRY OF HIGHER EDUCATION	150,000.00	-	0.00		73,956,000.00	73,956,000.00	
052110600100	SCHOOL OF HEALTH TECHNOLOGY JEGA	31,646,900.00	-	0.00		46,535,000.00	46,535,000.00	
051701900100	COLLEGE OF EDUCATION ARGUNGU	41,027,000.00	-	0.00		33,920,500.00	33,920,500.00	
051702800100	SCHOOL OF BASIC EDUCATION YAURI	19,610,100.00	-	0.00		9,345,150.00	9,345,150.00	
	KEBBI STATE UNIVERSITY OF SCIENCE TECHNOLOGY							
051702100100	ALIERO	178,610,465.75	-	0.00		158,513,406.50	158,513,406.50	
051701800100	STATE POLYTECHNIC DAKIN GARI	4,520,800.00	-	0.00		5,444,000.00	5,444,000.00	
052110400100	SCHOOL OF NURSING	20,678,800.00	-	0.00		21,982,082.75	21,982,082.75	
051700100100	MINISTRY OF BASIC EDUCATION	3,995,200.00	-	0.00		1,570,731.00	1,570,731.00	
022200100100	MINISTRY OF COMMERCE & INDUSTRY	3,272,500.00	-	0.00		6,729,000.00	6,729,000.00	
022200100100	HOTEL & TOURISM	28,794,500.00	-	0.00		27,010,200.00	27,010,200.00	
022200100100	KEBBI INVESTMENT COMPANY	16,614,867.94	-	0.00		1,321,825.00	1,321,825.00	
051300100100	MINISTRY OF YOUTH AND SPORT		-	0.00			-	
053500100100	MINISTRY OF ENVIRONMENT	49,552,127.00	-	0.00		32,678,830.00	32,678,830.00	
021510900100	FORESTRY II		-	0.00			-	
053501600100	KESEPA	630,000.00	-	0.00		260,000.00	260,000.00	
025200100100	MINISTRY OF WATER RESOURCES	2,865,500.00	-	0.00		1,323,300.00	1,323,300.00	
025200200100	KEBBI STATE WATER BOARD	176,878,162.10	-	0.00		169,116,180.63	169,116,180.63	
052100100100	MINISTRY OF HEALTH	1,079,000.00	-	0.00		1,100,000.00	1,100,000.00	
052102600100	SIR YAHAYA HOSPITAL	1,565,490.00	-	0.00		2,550,000.00	2,550,000.00	
052110200100	GENERAL HOSPITALS	27,093,277.60	-	0.00		24,796,474.00	24,796,474.00	
012300400100	KEBBI RADIO	3,860,000.00	-	0.00		4,398,999.00	4,398,999.00	
012300300100	KEBBI TV	2,766,000.00	-	0.00		2,384,000.00	2,384,000.00	



012300100100	PRINTING PRESS		-	0.00		-	
014000100100	OFFICE OF THE AUDITOR GENERAL	68,170,998.42	-	0.00	66,290,274.56	66,290,274.56	
023400100100	MINISTRY OF WORKS	12,626,813.14	-	0.00	18,750,717.67	18,750,717.67	
023400500100	SIR AHMADU BELLO INTERNATIONAL AIRPORT	14,183,600.00	-	0.00	15,636,600.00	15,636,600.00	
021600100100	MINISTRY OF ANIMAL HEALTH & HUSBANDRY	2,000,490.00	-	0.00	2,273,216.00	2,273,216.00	
032600100100	MINISTRY OF JUSTICE		-	0.00	1,067,576.00	1,067,576.00	
055100100100	MINISTRY OF WOMEN AFFAIRS		-	0.00	768,500.00	768,500.00	
022000100100	BOARD OF SURVEY	4,919,000.00	-	0.00	7,908,000.00	7,908,000.00	
011101300100	TENDERS BOARD	318,000.00	-	0.00	5,656,158.14	5,656,158.14	
011101300100	KESIEC		-	0.00		-	
011104000100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)		-	0.00		-	
051702700100	ABDULLAHI FODIO ISLAMIC CENTRE.	35,585,000.00	-	0.00	28,917,000.00	28,917,000.00	
021511000100	KASCOM	1,500,000,000.00		0.00	600,000,000.00	600,000,000.00	
014800100100	KEBBI STATE ELECT. COMM.			0.00		-	
	TIN OFFICE	375,500.00		0.00	-	-	
	ARGUNGU FISHING FESTIVAL			0.00		-	
	<b>TOTAL</b>	<b>9,857,039,462.25</b>	<b>7,593,700,000.00</b>		<b>8,428,980,800.67</b>	<b>8,428,980,800.67</b>	



**NOTE TO IGR**

**DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs  
MINISTRY OF FINANCE**

<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12021210	Interest on Deposit				-
12021005	Repayment on Housing Loan	9,973,874.84		760,105.00	760,105.00
12021004	Repayment on Car Refurbishing	1,756,848.00			-
12021014	Repayment of Car Loan	40,008,646.35		15,933,247.32	15,933,247.32
10020806	Rec. of House Rent Pub. Off. Holders	19,286,318.09		59,249,353.54	59,249,353.54
12021010	Repayment of Motorcycle Loan				-
12021008	Refund of over payment	1,222,674.23			-
12021009	Repayment of Furniture Loan				-
12021010	Repayment of Loans Advance to MDAs				-
10020806	Economic Dev. Charges			11,922,575.32	
	With Holding Tax (WHT)			38,184,761.03	
	Social Security Funds			13,316,197.38	
	<b>TOTAL</b>	<b>72,248,361.51</b>	<b>-</b>	<b>139,366,239.59</b>	<b>139,366,239.59</b>



**BOARD OF INTERNAL REVENUE**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
12010005	Pay as you Earn	4,518,674,244.60	4,500,000,000.00	4,775,927,197.07	275,927,197.07	106.13
12010002	Direct Assessment	370,707,140.27	1,000,000,000.00	433,261,983.11	(566,738,016.89)	43.33
12010119	Entertainment Tax	576,850.00	1,000,000.00	806,980.00	(193,020.00)	80.70
12010118	Development Levy	18,703,515.00	20,000,000.00	24,821,400.00	4,821,400.00	124.11
12010011	Tax on Dividends		1,000,000.00	129,468.83	(870,531.17)	12.95
12021007	Refund of Compensation	169,000.00		371,707.80	371,707.80	
12010115	Tax Audit Recovery	2,410,406,384.42	1,500,000,000.00	1,451,219,316.68	(48,780,683.32)	96.75
12020642	Motor Vehicle Registration	4,580,450.00	5,000,000.00	3,323,366.50	(1,676,633.50)	66.47
12020643	Certificate of Road Worthness	5,793,510.00	5,500,000.00	7,742,510.00	2,242,510.00	140.77
12020644	Misc. Traffic Regulation	1,925,649.50	1,000,000.00	860,675.00	(139,325.00)	86.07
12020645	Stamp Duty	7,203,451.57	2,000,000.00	3,764,647.06	1,764,647.06	188.23
12020646	Hackney Carriage Permit	3,309,000.00	3,500,000.00	4,780,000.00	1,280,000.00	136.57
12020132	Motor Vehicle License	18,570,000.00	20,000,000.00	21,685,000.00	1,685,000.00	108.43
12020133	Diriver Licence & L/Permit	5,530,050.00	7,000,000.00	8,381,650.00	1,381,650.00	119.74





### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

12020720	Sales of NDL Forms National Driving License	176,250.00	200,000.00	73,100.00	(126,900.00)	36.55
12020687	Sales of Vehicle Registration Book	3,295,850.00	2,500,000.00	2,324,500.00	(175,500.00)	92.98
12020817	National Plate No. BIR	10,000,000.00	25,000,000.00	10,000,000.00	(15,000,000.00)	40.00
12010124	Tin Office				-	
12010120	Miscellaneous	14,786,229.48	500,000,000.00	4,051,616.88	(495,948,383.12)	0.81
12020642	Heavy Duty	1,020,000.00		1,468,000.00	1,468,000.00	
12020642	Transfer of Ownership	13,500.00		21,000.00	21,000.00	
	Conductors Badge			1,634,000.00		
	Roof Rack Permit			1,382,500.00		
	Side Sticker			1,816,500.00		
	Contract Agreement			1,552,734.50		
	<b>TOTAL</b>	<b>7,395,441,074.84</b>	<b>7,593,700,000.00</b>	<b>6,761,399,853.43</b>	<b>(832,300,146.57)</b>	<b>89.04</b>

JUDICIARY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020455	Court Fees (High Court)	1,332,860.00		1,570,500.00	1,570,500.00
12020502	Court Fine (High Court)	300,000.00		1,196,583.00	1,196,583.00
12020436	Probate Fees	80,000.00		81,500.00	81,500.00
12020457	Court Fees Magistrate Court	774,000.00		656,000.00	656,000.00
12020501	Court Fine Magistrate Court	2,033,000.00		8,765,500.00	8,765,500.00
12020458	Court Fees Area Court	3,090,143.00		3,728,900.00	3,728,900.00
12020503	Court Fine Area Court	4,000,050.00		2,615,000.00	2,615,000.00
12020504	Court Fines Mobile Court	1,927,000.00		165,000.00	165,000.00
12020503	Court Fines Rent Tribunal	80,000.00			-
12020460	Appeal Fees High Court	406,000.00		194,000.00	194,000.00
12020401	Appeal Fines Sharia Court	69,500.00		175,500.00	175,500.00
12020812	Next of Kin High Court				-
12020814	Upper Sharia Fees				-
12020506	Penalties Charges				-
12020401	Court Fees Marriage High Court				-
12020401	Court Fee				-
12020401	Appeal fees Sharia Court	214,820.00			-
12020640	Affidavit & Declaration High Court	520,000.00		300,000.00	300,000.00
12020641	Affidavit & Declaration Sharia Court	75,500.00		261,000.00	261,000.00
12020418	Issue of Certificate of Divorce (Sharia Court)	456,800.00		265,000.00	265,000.00
12020422	Issue of Certificate of Divorce (High Court)			68,000.00	68,000.00
12020819	Upper Sharia Court Divorce	36,000.00		10,500.00	10,500.00



**DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs**

	Upper Sharia Court Fees			67,000.00	
12020814	Upper Sharia Court Fines	327,500.00		203,000.00	203,000.00
12020811	Next of Kin Sharia Court			500.00	500.00
12020812	Next of Kin High Court				-
12020401	Notice of Appeal				-
	Marriage Certificate	160,000.00		32,000.00	32,000.00
	Right of Occupancy			4,000.00	4,000.00
	<b>TOTAL</b>	<b>15,883,173.00</b>	<b>-</b>	<b>20,359,483.00</b>	<b>20,359,483.00</b>

MINISTRY OF AGRICULTURE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010116	Produce Sales Tax	5,066,806.00		4,834,070.00	4,834,070.00
12020722	Tractor Hiring Services				-
12020450	Inspection and Grading Fees				-
12021301	Contr.of Cotton Market reimbursement				-
12020652	Irrigation Fees				-
12020122	Produce Buyers License	40,000.00			-
12020683	Sales of Fertilizer				
12020678	Sales of Tractor to Local Govt.				-
12020684	Water Pump Recovery (KARDA)				-
12021010	Farmers Credit Sch. T/Loan Recovery				
12021305	Reimbursement from Sales fo Grains				-
12020809	Land Lease				-
12020666	Sales of Fruit an Vegetables				
12020427	Tender Processing Fees				-
12020708	Earning from KASCOM				
12021301	Cotton Seed dist. Reimbursement				-
12020701	Control Pest Consultants				-
12020808	Rent of Produce Stores & Dumps				-
12020447	Land and Clearing Operation				-
12020686	People Empowerment Project				-
12020427	Contract Processing	104,000.00			-
	<b>TOTAL</b>	<b>5,210,806.00</b>	<b>-</b>	<b>4,834,070.00</b>	<b>4,834,070.00</b>



**DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs**

<b>MINISTRY OF LANDS AND HOUSING</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020466	Document Reg. Fees	1,634,450.00		4,193,360.00	4,193,360.00
12020647	Consent Fees	10,800.00		327,000.00	327,000.00
12020447	Land Application Fees	1,256,736.60		2,540,100.00	2,540,100.00
12020681	Sales of Houses (State Wide)	64,271,207.55		70,583,714.92	70,583,714.92
12020912	Ground Rent	2,396,621.80		4,524,004.74	4,524,004.74
12020462	Plan Permission	10,925,255.00		3,412,000.00	3,412,000.00
12020716	Dev. Charges of Approve Plans	932,784.00		7,106,216.74	7,106,216.74
12020462	Building Permit				-
12020476	Right of Occupancy				-
12020477	Certificate of Os				-
12020647	Consent Fees Non-Refundable				-
	Survey Fees	20,000.00			-
	Contract Agreement			3,559,604.00	
	<b>TOTAL</b>	<b>81,447,854.95</b>	<b>-</b>	<b>96,246,000.40</b>	<b>96,246,000.40</b>

<b>MINISTRY OF LANDS AND HOUSING (Housing Corporation)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 201</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020680	Sales of Houses (GRA) Owners Occp.	60,000.00			-
12020801	Rent of Govt. Staff Quarters	858,000.00		420,000.00	420,000.00
12020471	Rent Office & Govt. Quarter Owner Occp.				-
12020478	Recertification Charges				-
12020913	Owners Occupier (Housing Corporation)				-
	<b>TOTAL</b>	<b>918,000.00</b>	<b>-</b>	<b>420,000.00</b>	<b>420,000.00</b>

<b>MINISTRY OF LANDS AND HOUSING (Central Market)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020655	Gate Fees	1,183,830.00		2,385,090.00	2,385,090.00



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

12020907	Rent on Market Shops	4,199,400.00		8,571,900.00	8,571,900.00
12020462	Building Permit				-
12020716	Development Charges (BKCM)	38,000.00		153,000.00	153,000.00
	Application Fees	214,000.00			-
	<b>TOTAL</b>	<b>5,635,230.00</b>	<b>-</b>	<b>11,109,990.00</b>	<b>11,109,990.00</b>

MINISTRY OF LANDS AND HOUSING (Kebbi Urban Development Authority (KUDA))					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020464	Building Permit (KUDA)	21,487,870.00		10,361,000.00	10,361,000.00
12020908	Rent on KUDA Shops	1,861,000.00		2,095,000.00	2,095,000.00
12020436	Sign Board (Bill Board)	1,137,000.00		4,847,333.00	4,847,333.00
12020911	Ground Rent (KUDA)	30,000.00		390,000.00	390,000.00
12020661	Sewage Evacuation Service			2,291,100.00	2,291,100.00
12020423	Sanitation Fees	2,349,000.00		2,877,010.00	2,877,010.00
12020506	Penalties			180,000.00	180,000.00
12020914	MTN Mass				-
	<b>TOTAL</b>	<b>26,864,870.00</b>	<b>-</b>	<b>23,041,443.00</b>	<b>23,041,443.00</b>

MINISTRY FOR HIGHER EDUCATION					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020476	Cont. Reg. & Processing			100,000.00	100,000.00
12020475	Reg. of Private Tertiary Institutions	150,000.00		200,000.00	200,000.00
	KBSIEC			73,656,000.00	
	<b>TOTAL</b>	<b>150,000.00</b>	<b>-</b>	<b>73,956,000.00</b>	<b>73,956,000.00</b>

SCHOOL OF HEALTH TECHNOLOGY , JEGA					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Student Registration Fees	31,383,700.00		45,625,000.00	45,625,000.00
12020623	Sales of Admission Forms	263,200.00		910,000.00	910,000.00
	<b>TOTAL</b>	<b>31,646,900.00</b>	<b>-</b>	<b>46,535,000.00</b>	<b>46,535,000.00</b>



**DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs**

<b>COLLEGE OF EDUCATION ARGUNGU (COE)</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020633	Student Registration Fees	27,753,000.00		33,269,500.00	33,269,500.00
12020619	Sales of Admission Forms	6,900,000.00		651,000.00	651,000.00
12020732	Hostel Accomodation	6,374,000.00			-
12020815	Exams Card (COE Argungu)				-
12020915	Shops				-
	<b>TOTAL</b>	<b>41,027,000.00</b>	<b>-</b>	<b>33,920,500.00</b>	<b>33,920,500.00</b>

<b>SCHOOL OF BASIC STUDIES , YAURI</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020634	Student Registration Fees	17,924,080.00		8,928,030.00	8,928,030.00
12020620	Sales of Admission Forms	1,686,020.00		417,120.00	417,120.00
	<b>TOTAL</b>	<b>19,610,100.00</b>	<b>-</b>	<b>9,345,150.00</b>	<b>9,345,150.00</b>

<b>MINISTRY OF BASIC EDUCATION</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020638	Registration and Renewal of Contract	1,997,600.00		100,750.00	100,750.00
12020476	Contract Processing Fees	1,997,600.00		178,250.00	178,250.00
12020475	Registration of private Schools			432,500.00	432,500.00
12020421	Contract Agreement			859,231.00	859,231.00
	<b>TOTAL</b>	<b>3,995,200.00</b>	<b>-</b>	<b>1,570,731.00</b>	<b>1,570,731.00</b>

<b>MINISTRY OF COMMERCE &amp; INDUSTRY</b>					
<b>CODE</b>	<b>DETAILS OF REVENUE</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>
12020110	Registration of Business Premises	2,769,500.00		5,824,000.00	5,824,000.00
12020658	Registration of Cooperate Society	491,000.00		905,000.00	905,000.00
12020728	ZINARI Hotels Earnings				-



**DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs**

12020807	Abuja Hotels (Lease Rental)				-
12020729	Argungu Fishing Festival Earnings				-
12020694	Trade Fair Gate Fees				-
12020143	Reg. of trade Fair Materials	12,000.00			-
12020801	Rent on Government Properties				-
12020710	Catering Rest House Argungu				-
	<b>TOTAL</b>	<b>3,272,500.00</b>	-	<b>6,729,000.00</b>	6,729,000.00

**MINISTRY OF COMMERCE (Hotel & Tourism)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020710	Catering Rest House	8,794,500.00		14,010,200.00	14,010,200.00
12020807	Abuja Hotels (Lease Rental)	20,000,000.00		13,000,000.00	13,000,000.00
	<b>TOTAL</b>	<b>28,794,500.00</b>	-	<b>27,010,200.00</b>	27,010,200.00

**MINISTRY OF YOUTH AND SPORT**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020638	Registration & Renewal of Youth Associations				
	<b>TOTAL</b>		-		

**MINISTRY OF ENVIRONMENT (Forestry II)**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Solid Minerals Exploration Tax				
	<b>TOTAL</b>		-		

**MINISTRY OF ENVIRONMENT**

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010122	Solid Minerals Exploration Tax	34,090,088.00		25,685,330.00	25,685,330.00
12021013	Comp. on Environment Sanitation	1,000,000.00		1,690,000.00	1,690,000.00
12020137	Mine Quarry/Borr. Permit				-
12020664	Sale of Seeds from Nurs.				-
12020689	Sales of Forestry Products.			18,000.00	18,000.00
12010121	Solid Minerals Buying & Selling Centres				-





### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

12010117	Haulage Tax	9,369,039.00		900,000.00	900,000.00
12021012	Compensation on trees and Eco. Trees	660,000.00		1,400,000.00	1,400,000.00
12020666	Sales of Fruit & Vegetables				-
12020673	Tuagya Farming	2,003,000.00		1,633,500.00	1,633,500.00
12020723	Banking Industry				-
12029721	Commercial Public Toilets				-
12021013	Compensation on Environment Deg.			300,000.00	300,000.00
12020301	Royalties Permission	2,210,000.00		592,000.00	592,000.00
12020478	Food Sanitation	220,000.00		460,000.00	460,000.00
12020507	Offences				-
12020431	Environmental Inpat Ass.				-
12020470	Service Charges				-
12020506	Penalties Charges				-
	<b>TOTAL</b>	<b>49,552,127.00</b>	<b>-</b>	<b>32,678,830.00</b>	<b>32,678,830.00</b>

#### MINISTRY OF ENVIRONMENT (KESEPA)

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020719	Pure Water Industry				
12020509	Resturants				-
12020727	Earning from KESEPA	630,000.00		260,000.00	260,000.00
	<b>TOTAL</b>	<b>630,000.00</b>	<b>-</b>	<b>260,000.00</b>	<b>260,000.00</b>

#### MINISTRY OF WATER RESOURCES

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020691	Contract Agreement	203,350.00		937,300.00	937,300.00
12020476	Contract Processing	203,350.00		386,000.00	386,000.00
12020726	EIA/Tree Fees	2,458,800.00			-
	<b>TOTAL</b>	<b>2,865,500.00</b>	<b>-</b>	<b>1,323,300.00</b>	<b>1,323,300.00</b>

#### MINISTRY OF WATER RESOURCES (Water Board)

CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020656	Water Rate (Civil Servants)	176,878,162.10		169,116,180.63	169,116,180.63
12020695	Institutions (private)				-



**DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs**

12020697	Schools/Colleges				-
12020698	Universities				-
	<b>TOTAL</b>	<b>176,878,162.10</b>	-	<b>169,116,180.63</b>	169,116,180.63

KASCOM					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020708	KASCOM	1,500,000,000.00		600,000,000.00	600,000,000.00
	<b>TOTAL</b>	<b>1,500,000,000.00</b>	-	<b>600,000,000.00</b>	600,000,000.00

MINISTRY OF HEALTH					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020136	Inoculation fees for Intended Pilgrimes				-
12020475	Health Facilities/Reg. Private Clinic				-
12020475	Contract Reg.				-
12020424	Contract Processing				-
12020724	Supply of T. Materials	82,500.00			-
12020724	Reg. of Pharmacist/Medical Store	956,500.00		1,100,000.00	1,100,000.00
12020699	Boarding Fees Sch. Of Nursing/Health Tech				-
12020441	Chemical Lab Analysis Fees				-
12020136	Reg. of Private Clinics	40,000.00			-
12022044	Laboratory Fees				-
12020140	Medical Licenses				-
	<b>TOTAL</b>	<b>1,079,000.00</b>	-	<b>1,100,000.00</b>	1,100,000.00

MINISTRY OF HEALTH (SYMh)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020707	Hospital Sales (SYMh)	1,565,490.00		2,550,000.00	2,550,000.00
	<b>TOTAL</b>	<b>1,565,490.00</b>	-	<b>2,550,000.00</b>	2,550,000.00



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY OF HEALTH (General Hospitals)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR		CURRENT YEAR ACTUAL	VARIANCE
		ACTUAL 2021	BUDGET		
12020725	General Hospital Argungu	1,714,579.00		1,154,579.00	1,154,579.00
12020725	General Hospital Yauri	1,913,582.00		1,998,000.00	1,998,000.00
12020725	General Hospital Kamba	816,000.00		1,174,500.00	1,174,500.00
12020725	General Hospital Warrah	712,052.00		825,000.00	825,000.00
12020725	General Hospital Kangiwa	901,224.00		1,092,754.00	1,092,754.00
12020725	General Hospital Bunza	200,000.00		180,000.00	180,000.00
12020725	General Hospital Augie	424,265.00		301,665.00	301,665.00
12020725	General Hospital Mahuta	535,000.00		758,000.00	758,000.00
12020725	Kebbi Medical Centre Kalgo	2,033,600.00		1,598,000.00	1,598,000.00
12020725	General Hospital Senchi	920,500.00		790,500.00	790,500.00
12020725	General Hospital Bagudo	1,856,500.00		1,112,000.00	1,112,000.00
12020725	General Hospital Gwandu	880,000.00		766,500.00	766,500.00
12020725	General Hospital Illo	480,000.00		655,000.00	655,000.00
12020725	General Hospital Jega	936,000.00		1,167,000.00	1,167,000.00
12020725	General Hospital Kaoje	510,000.00		190,000.00	190,000.00
12020725	General Hospital Maiyama	1,124,000.00		1,500,000.00	1,500,000.00
12020725	General Hospital Ribah	763,335.40		460,000.00	460,000.00
12020725	General Hospital Shanga			200,000.00	200,000.00
12020725	General Hospital Bena	930,000.00		685,000.00	685,000.00
12020725	General Hospital Wasagu			149,000.00	149,000.00
12020725	General Hospital Zauru	430,000.00		302,000.00	302,000.00
12020725	General Hospital Kambaza	418,000.00		275,000.00	275,000.00
12020725	General Hospital Zuru	3,511,500.00		2,741,500.00	2,741,500.00
12020725	Hafsat Eye Clinic	660,980.00		240,150.00	240,150.00
12020725	General Hospital Aliero	1,110,760.20		1,284,226.00	1,284,226.00
12020725	General Hospital Koko	967,500.00		1,180,500.00	1,180,500.00
12020725	General Hospital Dirin Daji	330,000.00		767,000.00	767,000.00
12020725	General Hospital Suru			130,100.00	130,100.00
12020725	General Hospital Dakin Gari	2,013,900.00		1,118,500.00	1,118,500.00
	<b>TOTAL</b>	<b>27,093,277.60</b>	<b>-</b>	<b>24,796,474.00</b>	<b>24,796,474.00</b>



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY OF INFORMATION (Kebbi Radio)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020628	Radio Advertisement	3,860,000.00		4,398,999.00	4,398,999.00
	<b>TOTAL</b>	<b>3,860,000.00</b>	<b>-</b>	<b>4,398,999.00</b>	<b>4,398,999.00</b>

MINISTRY OF INFORMATION (Kebbi Television)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020629	TV Consultant	1,145,000.00			-
12020629	Commercial Advertisement/TV	1,251,000.00		2,048,000.00	2,048,000.00
12020629	Entertainment Centre	370,000.00		336,000.00	336,000.00
	<b>TOTAL</b>	<b>2,766,000.00</b>	<b>-</b>	<b>2,384,000.00</b>	<b>2,384,000.00</b>

MINISTRY OF INFORMATION (Printing Press)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020637	Printing Press				
	<b>TOTAL</b>		<b>-</b>		

OFFICE OF THE AUDITOR GENERAL					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021302	Audit Supervision Fee	15,000.00		20,000.00	20,000.00
12021015	Salaries and Allowance Refund	68,155,998.42		66,270,274.56	66,270,274.56
	<b>TOTAL</b>	<b>68,170,998.42</b>	<b>-</b>	<b>66,290,274.56</b>	<b>66,290,274.56</b>



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY OF WORKS					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020474	Speed Boat Transportation Fees & Canoe	240,800.00		22,500.00	22,500.00
12020428	Fire Prevention Fees	305,000.00		450,000.00	450,000.00
12020475	Contract Registration	1,200,000.00		630,000.00	630,000.00
12020476	Contract Processing	1,200,000.00		680,000.00	680,000.00
12020660	Contract Agreement	9,354,513.14		16,676,200.00	16,676,200.00
12020142	Driving School	70,000.00			-
12020713	Hire Plant	240,000.00			-
12020407	Ferry Services (Service Charge)				-
12020643	Road Worthness Certificate				-
12020133	Driver License				-
12020504	Court Fine (Moble)				-
12020644	Works School			7,500.00	7,500.00
12020720	National Drivers Licenses				-
12020713	Hire of Government Vehicle			15,000.00	
	Economic Development Charges			245,593.37	
	Trade Test	16,500.00		23,924.30	23,924.30
	<b>TOTAL</b>	<b>12,626,813.14</b>	<b>-</b>	<b>18,750,717.67</b>	<b>18,750,717.67</b>
MINISTRY OF WORKS & TRANSPORT (Airport)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020716	Development Charges (Air craft landing fees)	1,980,000.00		3,520,000.00	3,520,000.00
12020470	Passengers Service Charge	7,794,000.00		7,718,000.00	7,718,000.00
12020714	Birnin Kebbi Airport				-
12020500	Fine	600,000.00		800,000.00	800,000.00
12020694	Gate fee	909,600.00		995,400.00	995,400.00
	Extension of time	2,900,000.00		2,600,000.00	2,600,000.00
	Trolley			3,200.00	
	<b>TOTAL</b>	<b>14,183,600.00</b>	<b>-</b>	<b>15,636,600.00</b>	<b>15,636,600.00</b>



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

KEBBI STATE INVESTMENT COMPANY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Interest on Investment	16,584,092.94		1,275,900.00	1,275,900.00
12020602	Sales of Shares				-
	Board of Directors fees	30,775.00		45,925.00	45,925.00
	<b>TOTAL</b>	<b>16,614,867.94</b>	<b>-</b>	<b>1,321,825.00</b>	<b>1,321,825.00</b>
MINISTRY OF ANIMAL HEALTH AND HUSBANDRY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020692	Poultry Vaccine Fees				-
12020123	Hide & Skin Buyers Licenses				-
12020119	Fishing Permit Licenses				-
12020670	Sales of Livestock from Randers	130,700.00			-
12020671	Sale of Supplimentary Feeds				-
12020675	Sales of Milk Coco	67,200.00			-
12020695	Sales of Fish /Fingerlings				-
12020648	Trade Cattle fees	136,300.00		155,950.00	155,950.00
12020676	Sales of Animal Feeds	1,655,290.00		311,340.00	311,340.00
	Uploading Fees			26,200.00	
	LIBC Bulasa	11,000.00			-
	Contract Processing			30,000.00	
	Contract Agreement			116,205.00	
	Clinical Services			1,633,521.00	
	<b>TOTAL</b>	<b>2,000,490.00</b>	<b>-</b>	<b>2,273,216.00</b>	<b>2,273,216.00</b>
MINISTRY OF JUSTICE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020421	Sales of Contract Agreement Fees			1,067,576.00	
	<b>TOTAL</b>		<b>-</b>	<b>1,067,576.00</b>	





### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY FOR HIGHER EDUCATION (University Aliero)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020631	Registration Fees	172,934,000.00		157,862,406.50	157,862,406.50
12020625	Application Fees				-
12020417	Contract Reg. Fees				-
12020417	UTME Screening Exercise				-
12040625	Sales of Remedial Forms	2,640,000.00		651,000.00	651,000.00
12020636	Academic Gown Fees	1,253,669.00			-
12040170	Computer Based Test (CBT)				-
12040298	Postgraduate Fees	1,782,796.75			-
12020731	Sales of Agreement Forms				-
12020625	Sales of Post Graduate Forms				-
	<b>TOTAL</b>	<b>178,610,465.75</b>	<b>-</b>	<b>158,513,406.50</b>	<b>158,513,406.50</b>

MINISTRY FOR HIGHER EDUCATION (Polytechnic D/Gari)					
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CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020483	Registration Fees	3,974,800.00		5,119,500.00	5,119,500.00
12020622	Application Fees	546,000.00		324,500.00	324,500.00
	<b>TOTAL</b>	<b>4,520,800.00</b>	<b>-</b>	<b>5,444,000.00</b>	<b>5,444,000.00</b>

MINISTRY FOR HIGHER EDUCATION (School of Nursing)					
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CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020635	Student Registration Fees	19,889,800.00		17,711,582.75	17,711,582.75
12020634	Application Fees	789,000.00			-
12020479	Use of Auditorium				-
12020624	Sales of Forms			4,270,500.00	4,270,500.00
	<b>TOTAL</b>	<b>20,678,800.00</b>	<b>-</b>	<b>21,982,082.75</b>	<b>21,982,082.75</b>



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

MINISTRY FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020726	Decoration				
12020660	Hall			40,000.00	
12020476	Contract Processing			250,000.00	
	Contract Registration			100,000.00	
	Contract Agreement			378,500.00	
	<b>TOTAL</b>		-	<b>768,500.00</b>	

BOARD OF SURVEY					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020138	Auctioner License	70,000.00			-
12020662	Sales of Condem Equipments	4,849,000.00		7,908,000.00	7,908,000.00
	<b>TOTAL</b>	<b>4,919,000.00</b>	-	<b>7,908,000.00</b>	<b>7,908,000.00</b>

TENDERS BOARD					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020629	Contract Processing	198,000.00		760,000.00	760,000.00
12020469	Registration and Renewal of Contract	120,000.00		710,000.00	710,000.00
	Contract Agreement			4,186,158.14	
	<b>TOTAL</b>	<b>318,000.00</b>	-	<b>5,656,158.14</b>	<b>5,656,158.14</b>

KEBBI STATE INDEPENDENT ELECTORAL COMMISSION (KESIEC)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12020469	Sales of Condem Equipment				
	<b>TOTAL</b>		-		



### DETAIL OF INTERNALLY GENERATED REVENUE BY MDAs

SUSTAINABLE DEVELOPMENT GOALS (SDGs)					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010016	Withholding Tax				
	<b>TOTAL</b>		-		
ABDULLAHI FODIO CENTRE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12021211	Sales of Form				-
	Registration Fees	35,585,000.00		28,917,000.00	<b>28,917,000.00</b>
	<b>TOTAL</b>	<b>35,585,000.00</b>	-	<b>28,917,000.00</b>	<b>28,917,000.00</b>
TIN OFFICE					
CODE	DETAILS OF REVENUE	PREVIOUS YEAR ACTUAL 2021	BUDGET	CURRENT YEAR ACTUAL	VARIANCE
12010120	Tin Office	375,500.00			
	<b>TOTAL</b>	<b>375,500.00</b>	-	-	



<b>NOTE 4</b>								
<b>OFFICE OF THE ACCOUNTANT GENERAL ( OTHER FAAC TRANSFERS)</b>								
<b>S/NO</b>	<b>MONTH</b>	<b>DETAILS</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET</b>
					<b>BUDGET</b>			<b>PERFORMANCE IN %</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>		
1	January			-			-	
2	February	Non Oil Revenue		-		723,988,136.18		
3	March	Non Oil Revenue/Bank Charges				1,258,155,934.99		
4	April							
5	May	Augmentation/Bank Charges				209,169,733.63		
6	June	Electronic Money Transfer (EMT)		-		1,034,428,743.44		
7	July							
8	August							
9	September							
10	October	Electronic Money Transfer (EMT)				90,815,808.68		
11	November	Augmentation				506,791,695.33		
12	December							
	<b>TOTAL</b>		-	-		<b>3,823,350,052.25</b>		



**NOTE 5**

**DETAILS OF Exchange Difference / Gain**

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE
		BUDGET	BUDGET		ACTUAL	
		₦	₦	₦	₦	₦
1	JANUARY		0.00		33,821,604.66	33,821,604.66
2	FEBRUARY		0.00		33,546,656.63	33,546,656.63
3	MARCH		0.00			-
4	APRIL		0.00			-
5	MAY		0.00			-
6	JUNE		0.00			-
7	JULY		0.00			-
8	AUGUST		0.00			-
9	SEPTEMBER		0.00			-
10	OCTOBER		0.00			-
11	NOVEMBER		0.00		37,198,517.57	37,198,517.57
12	DECEMBER		0.00		46,020,645.67	46,020,645.67
	<b>TOTAL</b>	-	0.00		<b>150,587,424.53</b>	<b>150,587,424.53</b>



**NOTE 6**

**DETAIL OF SALES OF GOVERNMENT ASSET(AIRPORT)**

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET PERFOR
		BUDGET	BUDGET		YEAR ACTUAL		
		₦	₦	₦	₦	₦	
1	JANUARY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
2	FEBRUARY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
3	MARCH	1,068,342,300.13	0.00	1,068,342,300.13	0.00	(1,068,342,300.13)	0.00
4	APRIL	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
5	MAY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
6	JUNE	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
7	JULY	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
8	AUGUST	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
9	SEPTEMBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
10	OCTOBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
11	NOVEMBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
12	DECEMBER	1,068,342,300.17	0.00	1,068,342,300.17	0.00	(1,068,342,300.17)	0.00
	<b>TOTAL</b>	<b>12,820,107,602.00</b>	0.00	<b>12,820,107,602.00</b>	0.00	(12,820,107,602.00)	0.00





<b>NOTE 7</b>							
<b>DETAILS OF 25% Local Govt. Contribution to Development Projects</b>							
<b>S/NO</b>	<b>MONTH</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE IN %</b>
		<b>BUDGET</b>	<b>BUDGET</b>		<b>ACTUAL</b>		
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
1	JANUARY	1,055,245,000.00	0.00	1,055,245,000.00	470,247,864.50	(584,997,135.50)	44.56
2	FEBRUARY	1,055,245,000.00	0.00	1,055,245,000.00	648,646,481.00	(406,598,519.00)	61.47
3	MARCH	1,055,245,000.00	0.00	1,055,245,000.00	319,911,492.32	(735,333,507.68)	30.32
4	APRIL	1,055,245,000.00	0.00	1,055,245,000.00	430,670,419.94	(624,574,580.06)	40.81
5	MAY	1,055,245,000.00	0.00	1,055,245,000.00		(1,055,245,000.00)	0.00
6	JUNE	1,055,245,000.00	0.00	1,055,245,000.00	566,622,190.84	(488,622,809.16)	53.70
7	JULY	1,055,245,000.00	0.00	1,055,245,000.00	482,661,317.24	(572,583,682.76)	45.74
8	AUGUST	1,055,245,000.00	0.00	1,055,245,000.00	698,871,229.11	(356,373,770.89)	66.23
9	SEPTEMBER	1,055,245,000.00	0.00	1,055,245,000.00	990,451,949.09	(64,793,050.91)	93.86
10	OCTOBER	1,055,245,000.00	0.00	1,055,245,000.00	565,065,347.70	(490,179,652.30)	53.55
11	NOVEMBER	1,055,245,000.00	0.00	1,055,245,000.00	607,042,660.53	(448,202,339.47)	57.53
12	DECEMBER	1,055,245,000.00	0.00	1,055,245,000.00	538,380,780.17	(516,864,219.83)	51.02
	<b>TOTAL</b>	<b>12,662,940,000.00</b>	<b>0.00</b>	<b>12,662,940,000.00</b>	<b>6,318,571,732.44</b>	<b>(6,344,368,267.56)</b>	<b>49.90</b>



**NOTE 8**

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

S/NO	MONTH	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET PERFORMANCE IN %
		BUDGET	BUDGET		ACTUAL		
		₦	₦	₦	₦	₦	
1	JANUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
2	FEBRUARY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
3	MARCH	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
4	APRIL	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
5	MAY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
6	JUNE	71,666,666.63	0.00	71,666,666.63	62,738,920.02	(8,927,746.61)	87.54
7	JULY	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
8	AUGUST	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
9	SEPTEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
10	OCTOBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
11	NOVEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
12	DECEMBER	71,666,666.67	0.00	71,666,666.67	62,738,920.02	(8,927,746.65)	87.54
	<b>TOTAL</b>	<b>860,000,000.00</b>	<b>0.00</b>	<b>860,000,000.00</b>	<b>752,867,040.24</b>	<b>(107,132,959.76)</b>	<b>87.54</b>



**NOTE 9**

**CASH HELD BY MDAs**

<b>S/NO.</b>	<b>NAMES</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Scholaship Board	288,752.00
2	Library Board	1,494.24
3	Kebbi Central Market	201.28
4	Kebbi Radio	210.55
5	Sir Yahaya Memorial	17,502.00
9	Pilgrims Welfare Agency (PWA)	9,028.00
10	University of Science and Teachnology Aliero	3,837.12
12	Board of Internal Revenue (BIR)	99,586.35
13	State Universal Basic Education Board (SUBEB)	10,000.00
15	College of Education Argungu (COE)	20,771.86
18	KASCOM	71,936,092.11
19	Abdullahi Fodio Islamic Center	1,458.98
22	Forestry II Project	2,121,000.00
26	Sub Treasury Birnin Kebbi	3,817,829.45
	<b>TOTAL</b>	<b>78,327,763.94</b>



**NOTE 10**

**DETAILS OF PERSONNEL EXPENDITURE  
BY ADMINISTRATIVE CLASSIFICATION**

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL PERSONNEL EXPENDITURE</b>		<b>18,414,118,004.42</b>	<b>36,193,541,804.31</b>	<b>0.00</b>	<b>36,193,541,804.31</b>	<b>31,169,941,955.58</b>	<b>5,023,599,848.73</b>
<b>010000000000</b>	<b>Administration Sector</b>		<b>1,854,159,816.14</b>	<b>2,467,165,213.91</b>	<b>0.00</b>	<b>2,467,165,213.91</b>	<b>1,434,273,137.76</b>	<b>1,032,892,076.15</b>
011100000000	Governor's Office		299,873,855.18	381,687,649.12	0.00	381,687,649.12	301,374,318.17	80,313,330.95
011100100100	Office of the Executive Governor	13	49,651,032.11	95,502,238.04	0.00	95,502,238.04	48,637,074.00	46,865,164.04
011100100200	Office of the Deputy Governor	14		10,000,000.00	0.00	10,000,000.00	4,320,000.00	5,680,000.00
011101800100	Special Services Department	17	4,274,111.68	6,000,000.00	0.00	6,000,000.00	5,099,282.12	900,717.88
011111300100	Directorate Of Protocol	21	26,752,285.88	30,185,411.08	0.00	30,185,411.08	25,617,514.22	4,567,896.86
011101300100	General Administration (Government House)	22	219,196,425.51	240,000,000.00	0.00	240,000,000.00	217,700,447.83	22,299,552.17
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>		<b>520,156,686.13</b>	<b>630,627,624.00</b>	<b>0.00</b>	<b>630,627,624.00</b>	<b>316,131,089.01</b>	<b>314,496,534.99</b>
016100100100	Office of the Secretary to the State Government	23	493,181,416.14	600,000,000.00	0.00	600,000,000.00	286,067,195.02	313,932,804.98
016102100100	Liasion Office - Abuja	24	3,500,000.00	3,500,000.00	0.00	3,500,000.00	5,279,187.96	(1,779,187.96)
016102100200	Liasion Office - Kaduna	25	3,869,689.10	5,000,000.00	0.00	5,000,000.00	3,878,704.44	1,121,295.56
016102100300	Liasion Office - Sokoto	26	740,559.79	2,600,000.00	0.00	2,600,000.00	741,060.00	1,858,940.00
016102200100	Preaching Board	28	3,443,661.55	3,500,000.00	0.00	3,500,000.00	3,447,768.36	52,231.64
016103700100	Pilgrims Welfare Agency (PWA)	30	15,421,359.55	16,027,624.00	0.00	16,027,624.00	16,717,173.23	(689,549.23)
<b>011200000000</b>	<b>State House of Assembly</b>		<b>351,075,882.04</b>	<b>502,753,538.00</b>	<b>0.00</b>	<b>502,753,538.00</b>	<b>138,162,792.01</b>	<b>364,590,745.99</b>
011200300100	House of Assembly	31	349,157,796.52	385,128,721.00	0.00	385,128,721.00	136,244,706.49	248,884,014.51
011200400100	House of Assembly Service Commission	32	1,918,085.52	117,624,817.00	0.00	117,624,817.00	1,918,085.52	115,706,731.48
<b>012300000000</b>	<b>Ministry of Information &amp; Culture</b>		<b>339,349,497.91</b>	<b>364,285,840.00</b>	<b>0.00</b>	<b>364,285,840.00</b>	<b>340,390,558.85</b>	<b>23,895,281.15</b>
012300100100	Ministry of Information & Culture	33	103,369,640.59	109,564,554.00	0.00	109,564,554.00	99,201,638.48	10,362,915.52
012300300100	Kebbi State Television (KBTv)	35	110,895,516.85	121,000,000.00	0.00	121,000,000.00	119,857,031.33	1,142,968.67
012300400100	Kebbi Boadcasting Corporation (KBC)	36	125,084,340.47	133,721,286.00	0.00	133,721,286.00	121,331,889.04	12,389,396.96
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>		<b>224,382,772.53</b>	<b>256,000,000.00</b>	<b>0.00</b>	<b>256,000,000.00</b>	<b>221,646,740.78</b>	<b>34,353,259.22</b>
012500500100	Establishment Training and Pension	37	224,382,772.53	256,000,000.00	0.00	256,000,000.00	221,646,740.78	34,353,259.22
<b>014000000000</b>	<b>Office of the State Auditor General</b>		<b>82,268,638.94</b>	<b>210,078,662.79</b>	<b>0.00</b>	<b>210,078,662.79</b>	<b>78,678,433.28</b>	<b>131,400,229.51</b>
014000100100	Office of the State Auditor General	40	42,412,713.05	112,040,444.00	0.00	112,040,444.00	40,391,679.05	71,648,764.95
014000200100	Office of the Auditor General for Local Government	41	39,855,925.89	98,038,218.79	0.00	98,038,218.79	38,286,754.23	59,751,464.56
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>		<b>25,912,141.88</b>	<b>70,313,976.00</b>	<b>0.00</b>	<b>70,313,976.00</b>	<b>5,596,404.11</b>	<b>64,717,571.89</b>
014700100100	Civil Service Commission	42	25,912,141.88	70,313,976.00	0.00	70,313,976.00	5,596,404.11	64,717,571.89
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission</b>		<b>3,365,529.59</b>	<b>43,407,924.00</b>	<b>0.00</b>	<b>43,407,924.00</b>	<b>30,765,986.46</b>	<b>12,641,937.54</b>
014800100100	Kebbi State Independent Electoral Commission (INEC)	43	3,365,529.59	43,407,924.00	0.00	43,407,924.00	30,765,986.46	12,641,937.54
<b>014900000000</b>	<b>Local Government Service Commission</b>		<b>7,774,811.94</b>	<b>8,010,000.00</b>	<b>0.00</b>	<b>8,010,000.00</b>	<b>7,123,219.20</b>	<b>886,780.80</b>
014900100100	Local Government Service Commission	44	5,500,000.00	5,510,000.00	0.00	5,510,000.00	4,882,919.76	627,080.24
014900200100	Local Government Pension Board	45	2,274,811.94	2,500,000.00	0.00	2,500,000.00	2,240,299.44	259,700.56
<b>020000000000</b>	<b>Economic Sector</b>		<b>2,906,004,134.11</b>	<b>14,644,865,528.00</b>	<b>0.00</b>	<b>14,644,865,528.00</b>	<b>15,487,211,300.07</b>	<b>(842,345,772.07)</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>569,061,696.59</b>	<b>657,000,000.00</b>	<b>0.00</b>	<b>657,000,000.00</b>	<b>584,873,857.31</b>	<b>72,126,142.69</b>
021500100100	Ministry of Agric & Natural Res	46	215,714,846.50	250,000,000.00	0.00	250,000,000.00	206,419,109.55	43,580,890.45
021510200100	Kebbi Agric Development Authority(KARDA)	47	339,440,044.63	390,000,000.00	0.00	390,000,000.00	364,900,551.01	25,099,448.99



**NOTE 10**

**DETAILS OF PERSONNEL EXPENDITURE  
BY ADMINISTRATIVE CLASSIFICATION Contd.**

021510900100	Forestry 11 Project	49	13,906,805.46	17,000,000.00	0.00	17,000,000.00	13,554,196.75	3,445,803.25
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>632,947,778.00</b>	<b>760,113,091.00</b>	<b>0.00</b>	<b>760,113,091.00</b>	<b>663,579,446.38</b>	<b>96,533,644.62</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	51	632,947,778.00	760,113,091.00	0.00	760,113,091.00	663,579,446.38	96,533,644.62
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>614,440,199.76</b>	<b>12,003,923,721.00</b>	<b>0.00</b>	<b>12,003,923,721.00</b>	<b>13,194,387,765.24</b>	<b>(1,190,464,044.24)</b>
022000100100	Ministry of Finance H/Qtr	52	541,170,891.00	11,923,249,783.00	0.00	11,923,249,783.00	13,120,311,766.18	(1,197,061,983.18)
022000700200	Kebbi State Project Financial Management Unit (PFMU)	55	4,428,956.00	4,386,198.00	0.00	4,386,198.00	4,386,198.00	-
022000800000	Board of Internal Revenue (BIR)	56	68,840,352.76	76,287,740.00	0.00	76,287,740.00	69,689,801.06	6,597,938.94
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>151,073,164.99</b>	<b>165,293,699.00</b>	<b>0.00</b>	<b>165,293,699.00</b>	<b>139,707,054.44</b>	<b>25,586,644.56</b>
022200100100	Ministry of Commerce and Industry (H/qt)	58	81,588,466.64	89,793,699.00	0.00	89,793,699.00	75,007,527.32	14,786,171.68
022205200100	Tourisms Board	59	30,500,000.00	30,500,000.00	0.00	30,500,000.00	25,658,085.36	4,841,914.64
022205300100	Birnin Kebbi Central Market	60	38,984,698.35	45,000,000.00	0.00	45,000,000.00	39,041,441.76	5,958,558.24
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>391,899,798.51</b>	<b>431,200,000.00</b>	<b>0.00</b>	<b>431,200,000.00</b>	<b>376,793,122.96</b>	<b>54,406,877.04</b>
023400100100	Ministry of Works and Transport	62	309,305,424.42	343,200,000.00	0.00	343,200,000.00	299,691,641.87	43,508,358.13
023410300100	Rural Electrification Board (REB)	63	29,594,374.09	35,000,000.00	0.00	35,000,000.00	25,013,896.73	9,986,103.27
023410500100	Sir Ahmadu Bello Airport	64	53,000,000.00	53,000,000.00	0.00	53,000,000.00	52,087,584.36	912,415.64
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>24,500,000.00</b>	<b>32,526,274.00</b>	<b>0.00</b>	<b>32,526,274.00</b>	<b>29,894,660.69</b>	<b>2,631,613.31</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	65	24,500,000.00	32,526,274.00	0.00	32,526,274.00	29,894,660.69	2,631,613.31
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>0.00</b>	<b>20,249,387.00</b>	<b>0.00</b>	<b>20,249,387.00</b>	<b>0.00</b>	<b>20,249,387.00</b>
025000100100	Fiscal Responsibility Commission	67	0.00	20,249,387.00	0.00	20,249,387.00	0.00	20,249,387.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>258,464,858.38</b>	<b>281,000,000.00</b>	<b>0.00</b>	<b>281,000,000.00</b>	<b>248,298,536.61</b>	<b>32,701,463.39</b>
025200100100	Ministry of Water Resources and Rural Development	68	106,818,489.47	118,000,000.00	0.00	118,000,000.00	107,067,224.53	10,932,775.47
025210200100	Water Board	69	148,646,368.91	160,000,000.00	0.00	160,000,000.00	138,612,576.18	21,387,423.82
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	70	3,000,000.00	3,000,000.00	0.00	3,000,000.00	2,618,735.90	381,264.10
<b>025300000000</b>	<b>Ministry of Land and Housing</b>		<b>263,616,637.88</b>	<b>293,559,356.00</b>	<b>0.00</b>	<b>293,559,356.00</b>	<b>249,676,856.44</b>	<b>43,882,499.56</b>
025300100100	Ministry of Land and Housing	71	102,179,194.46	111,000,000.00	0.00	111,000,000.00	93,431,593.65	17,568,406.35
025300110100	State Housing Corporation	73	9,142,007.50	14,359,356.00	0.00	14,359,356.00	8,068,188.00	6,291,168.00
025300120100	Kebbi Urban Development Authority (KUDA)	74	152,295,435.92	168,200,000.00	0.00	168,200,000.00	148,177,074.79	20,022,925.21
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>1,135,735,914.33</b>	<b>2,405,201,194.00</b>	<b>0.00</b>	<b>2,405,201,194.00</b>	<b>1,128,513,886.99</b>	<b>1,276,687,307.01</b>
<b>031800000000</b>	<b>Judiciary</b>		<b>1,074,175,157.00</b>	<b>2,317,782,949.00</b>	<b>0.00</b>	<b>2,317,782,949.00</b>	<b>1,067,304,021.36</b>	<b>1,250,478,927.64</b>
031801100100	Judicial Service Commission	75	67,289,519.41	107,263,269.00	0.00	107,263,269.00	68,300,121.60	38,963,147.40
031805100100	High Courts	76	518,640,755.72	1,105,259,840.00	0.00	1,105,259,840.00	512,089,280.14	593,170,559.86
031805300100	Sharia Courts	77	488,244,881.87	1,105,259,840.00	0.00	1,105,259,840.00	486,914,619.62	618,345,220.38
<b>032600000000</b>	<b>Ministry of Justice</b>		<b>61,560,757.33</b>	<b>87,418,245.00</b>	<b>0.00</b>	<b>87,418,245.00</b>	<b>61,209,865.63</b>	<b>26,208,379.37</b>
032600100100	Ministry of Justice	78	53,860,757.33	62,000,000.00	0.00	62,000,000.00	54,634,965.82	7,365,034.18
032600200100	Law Reform Commission	79	7,700,000.00	25,418,245.00	0.00	25,418,245.00	6,574,899.81	18,843,345.19
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>12,518,218,139.84</b>	<b>16,676,309,868.40</b>	<b>0.00</b>	<b>16,676,309,868.40</b>	<b>13,119,943,630.76</b>	<b>3,556,366,237.64</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>		<b>55,846,527.27</b>	<b>61,347,282.00</b>	<b>0.00</b>	<b>61,347,282.00</b>	<b>53,944,815.91</b>	<b>7,402,466.09</b>
051300100100	Ministry of Youth and Social Development	80	55,846,527.27	61,347,282.00	0.00	61,347,282.00	53,944,815.91	7,402,466.09
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>57,364,374.45</b>	<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>56,301,315.64</b>	<b>6,698,684.36</b>
051400100100	Ministry of Women Affairs & Social Development	81	57,364,374.45	63,000,000.00	0.00	63,000,000.00	56,301,315.64	6,698,684.36
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>4,417,196,824.23</b>	<b>6,685,075,031.00</b>	<b>0.00</b>	<b>6,685,075,031.00</b>	<b>4,748,835,895.61</b>	<b>1,936,239,135.39</b>
051700100100	Ministry for Basic and Secondary Education	84	602,465,348.00	610,740,073.00	0.00	610,740,073.00	570,195,221.61	40,544,851.39
051700300100	Universal Basic Education (UBE)	85	1,398,730,235.78	2,046,000,000.00	0.00	2,046,000,000.00	1,786,407,458.53	259,592,541.47



**NOTE 10**

**DETAILS OF PERSONNEL EXPENDITURE  
BY ADMINISTRATIVE CLASSIFICATION Contd.**

051700300200	Primary School Staff Pension Board	86	2,601,351.16	3,000,000.00	0.00	3,000,000.00	2,645,764.56	354,235.44
051700800100	Library Board	87	41,158,429.72	54,000,000.00	0.00	54,000,000.00	42,379,666.44	11,620,333.56
051702600100	Arabic & Islamic Education Board	88	409,763,157.51	450,000,000.00	0.00	450,000,000.00	428,262,249.25	21,737,750.75
051702700100	Abdullahi Fodio Islamic Centre	89	61,940,730.17	70,000,000.00	0.00	70,000,000.00	56,758,996.98	13,241,003.02
051705700100	Secondary School Management Board (SSMB)	90	1,878,279,220.77	3,422,041,911.00	0.00	3,422,041,911.00	1,842,880,036.23	1,579,161,874.77
051702800100	Agency for Adult Education	91	22,258,351.12	29,293,047.00	0.00	29,293,047.00	19,306,502.01	9,986,544.99
<b>056300000000</b>	<b>Ministry of Highier Education</b>		<b>3,011,588,174.41</b>	<b>4,043,546,235.40</b>	<b>0.00</b>	<b>4,043,546,235.40</b>	<b>3,019,851,386.48</b>	<b>1,023,694,848.92</b>
056300100100	Ministry of Highier Education	92	102,848,165.19	52,000,000.00	0.00	52,000,000.00	27,184,734.24	24,815,265.76
056301800100	State Polytechnic Dakin Gari	93	350,480,236.00	451,000,000.00	0.00	451,000,000.00	334,176,104.45	116,823,895.55
056301900100	Adamu Augie College of Education , Argungu	94	443,000,000.00	796,416,794.00	0.00	796,416,794.00	622,381,203.50	174,035,590.50
056302100100	State University of Science& Technology Aliero	95	1,834,014,497.04	2,433,698,441.40	0.00	2,433,698,441.40	1,756,254,045.95	677,444,395.45
056305600100	State Scholarship Board	96	6,245,276.18	7,200,000.00	0.00	7,200,000.00	5,639,877.84	1,560,122.16
056302800100	College of Preliminary Studies Yauri	97	275,000,000.00	303,231,000.00	0.00	303,231,000.00	274,215,420.50	29,015,579.50
<b>052100000000</b>	<b>Ministry of Health</b>		<b>4,759,355,325.17</b>	<b>5,597,661,320.00</b>	<b>0.00</b>	<b>5,597,661,320.00</b>	<b>5,029,148,384.85</b>	<b>568,512,935.15</b>
052100100100	Ministry of Health	98	3,850,624,185.98	4,400,000,000.00	0.00	4,400,000,000.00	4,074,056,796.24	325,943,203.76
052102600100	Sir Yahaya Memorial Hospital	101	556,043,890.28	700,000,000.00	0.00	700,000,000.00	550,759,797.07	149,240,202.93
052102700100	Kebbi Medical Centre Kalgo	102	0.00	0.00	0.00	0.00	0.00	-
052110400100	College of Nursing Sciences	103	177,687,248.91	247,661,320.00	<b>0.00</b>	247,661,320.00	203,075,887.29	44,585,432.71
052110600100	College of Health Sciences Technology Jega	104	175,000,000.00	250,000,000.00	0.00	250,000,000.00	201,255,904.25	48,744,095.75
<b>053500000000</b>	<b>Ministry of Environment</b>		<b>162,280,829.34</b>	<b>165,580,000.00</b>	<b>0.00</b>	<b>165,580,000.00</b>	<b>155,618,718.67</b>	<b>9,961,281.33</b>
053500100100	Ministry of Environment	106	150,755,835.07	152,430,000.00	0.00	152,430,000.00	144,971,516.77	7,458,483.23
053501600100	Kebbi Environmental Protection Agency (KESEPA)	107	11,524,994.27	13,150,000.00	0.00	13,150,000.00	10,647,201.90	2,502,798.10
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>54,586,084.97</b>	<b>60,100,000.00</b>	<b>0.00</b>	<b>60,100,000.00</b>	<b>56,243,113.60</b>	<b>3,856,886.40</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	108	54,586,084.97	57,500,000.00	0.00	57,500,000.00	53,663,284.72	3,836,715.28
055100100200	Kebbi Council of Chiefs	109	0.00	2,600,000.00	0.00	2,600,000.00	2,579,828.88	<b>20,171.12</b>





**NOTE 11**

**DETAILS OF OVERHEAD EXPENDITURE  
BY ADMINISTRATIVE CLASSIFICATION**

CODE	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE
			₦	₦	₦	₦	₦	₦
	<b>TOTAL OVERHEAD EXPENDITURE</b>		<b>8,095,465,344.29</b>	<b>24,976,909,880.00</b>	<b>0.00</b>	<b>24,976,909,880.00</b>	<b>15,795,729,019.37</b>	<b>9,181,180,860.63</b>
01000000000	Administration Sector		6,545,910,598.00	12,614,274,307.00	0.00	12,614,274,307.00	10,577,999,426.20	2,036,274,880.80
01110000000	Governor's Office		2,953,136,000.00	5,576,004,308.00	0.00	5,576,004,308.00	4,569,673,346.12	1,006,330,961.88
011100100100	Office of the Executive Governor	13	2,752,000,000.00	4,706,000,000.00	0.00	4,706,000,000.00	4,226,767,264.00	479,232,736.00
011100100200	Office of the Deputy Governor	14	126,500,000.00	126,500,000.00	0.00	126,500,000.00	79,680,000.00	46,820,000.00
011100500100	Sustainable Development Goals (SDGs)	15	5,850,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	-
011100800100	Kebbi State Emmergency Relief Agency (SEMA)	16	14,700,000.00	28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00
011100900100	Due Process	17	0.00	18,000,000.00	0.00	18,000,000.00	12,000,000.00	6,000,000.00
011101800100	Special Services Department	18	8,781,000.00	82,781,000.00	0.00	82,781,000.00	76,171,082.12	6,609,917.88
011102800100	National Council for Women Society (NCWS)	19	450,000.00	600,000.00	0.00	600,000.00	600,000.00	-
011103300100	State Agency for Control of AIDS/HIV	20	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00
011103500100	Kebbi State Contributory Pension Board	21	5,850,000.00	9,500,000.00	0.00	9,500,000.00	6,000,000.00	3,500,000.00
01111300100	Directorate Of Protocol	22	31,400,000.00	319,900,000.00	0.00	319,900,000.00	118,655,000.00	201,245,000.00
011101300100	General Administration (Government House)	23	7,605,000.00	268,023,308.00	0.00	268,023,308.00	42,600,000.00	225,423,308.00
01610000000	<b>Office of the Secretary to the State Government</b>		<b>1,907,825,000.00</b>	<b>4,321,600,000.00</b>	<b>0.00</b>	<b>4,321,600,000.00</b>	<b>4,350,231,940.08</b>	<b>(28,631,940.08)</b>
016100100100	Office of the Secretary to the State Government	24	1,851,200,000.00	4,235,700,000.00	0.00	4,235,700,000.00	4,232,450,781.00	3,249,219.00
016102100100	Liasion Office - Abuja	25	12,400,000.00	12,400,000.00	0.00	12,400,000.00	59,374,454.64	(46,974,454.64)
016102100200	Liasion Office - Kaduna	26	3,510,000.00	3,700,000.00	0.00	3,700,000.00	7,098,704.44	(3,398,704.44)
016102100300	Liasion Office - Sokoto	27	1,755,000.00	2,050,000.00	0.00	2,050,000.00	1,650,000.00	400,000.00
016102100400	Liasion Office - Lagos	28	1,755,000.00	2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00
016102200100	Islamic Preaching Board	29	1,170,000.00	1,700,000.00	0.00	1,700,000.00	1,185,000.00	515,000.00
016102500100	Religious Affairs	30	32,525,000.00	60,250,000.00	0.00	60,250,000.00	43,073,000.00	17,177,000.00
016103700100	Pilgrims Welfare Agency (PWA)	31	3,510,000.00	3,800,000.00	0.00	3,800,000.00	3,600,000.00	200,000.00
01120000000	<b>State House of Assembly</b>		<b>1,566,709,952.00</b>	<b>2,323,249,999.00</b>	<b>0.00</b>	<b>2,323,249,999.00</b>	<b>1,472,342,507.00</b>	<b>850,907,492.00</b>
011200300100	House of Assembly	32	1,560,109,952.00	2,269,049,999.00	0.00	2,269,049,999.00	1,470,482,507.00	798,567,492.00
011200400100	House of Assembly Service Commission	33	6,600,000.00	54,200,000.00	0.00	54,200,000.00	1,860,000.00	52,340,000.00
01230000000	<b>Ministry of Information &amp; Culture</b>		<b>37,330,000.00</b>	<b>90,710,000.00</b>	<b>0.00</b>	<b>90,710,000.00</b>	<b>49,498,533.00</b>	<b>41,211,467.00</b>
012300100100	Ministry of Information & Culture	34	21,888,000.00	56,600,000.00	0.00	56,600,000.00	24,784,200.00	31,815,800.00
012300200100	History Bureau	35	0.00	3,600,000.00	0.00	3,600,000.00	130,000.00	3,470,000.00
012300300100	Kebbi State Television (KBTv)	36	10,762,000.00	22,210,000.00	0.00	22,210,000.00	16,510,000.00	5,700,000.00
012300400100	Kebbi Boadcasting Corporation (KBC)	37	4,680,000.00	8,300,000.00	0.00	8,300,000.00	8,074,333.00	225,667.00
01250000000	<b>Office of the Head of State Civil Service</b>		<b>42,004,646.00</b>	<b>131,060,000.00</b>	<b>0.00</b>	<b>131,060,000.00</b>	<b>89,406,000.00</b>	<b>41,654,000.00</b>
012500500100	Establishment Training and Pension	38	41,653,646.00	130,700,000.00	0.00	130,700,000.00	89,046,000.00	41,654,000.00
012500700100	State Manpower Committee	39	351,000.00	360,000.00	0.00	360,000.00	360,000.00	-
01400000000	<b>Office of the State Auditor General</b>		<b>7,605,000.00</b>	<b>110,750,000.00</b>	<b>0.00</b>	<b>110,750,000.00</b>	<b>15,200,000.00</b>	<b>95,550,000.00</b>
014000100100	Office of the State Auditor General	40	5,850,000.00	58,050,000.00	0.00	58,050,000.00	13,400,000.00	44,650,000.00
014000200100	Office of the Auditor General for Local Government	41	1,755,000.00	52,700,000.00	0.00	52,700,000.00	1,800,000.00	50,900,000.00
01470000000	<b>Civil Service Commission (CSC)</b>		<b>11,700,000.00</b>	<b>13,350,000.00</b>	<b>0.00</b>	<b>13,350,000.00</b>	<b>11,950,000.00</b>	<b>1,400,000.00</b>
014700100100	Civil Service Commission	42	11,700,000.00	13,350,000.00	0.00	13,350,000.00	11,950,000.00	1,400,000.00
01480000000	<b>Kebbi State Independent Electoral Commission (INEC)</b>		<b>5,850,000.00</b>	<b>24,000,000.00</b>	<b>0.00</b>	<b>24,000,000.00</b>	<b>5,997,100.00</b>	<b>18,002,900.00</b>
014800100100	Kebbi State Independent Electoral Commission	43	5,850,000.00	24,000,000.00	0.00	24,000,000.00	5,997,100.00	18,002,900.00
01490000000	<b>Local Government Service Commission</b>		<b>13,750,000.00</b>	<b>23,550,000.00</b>	<b>0.00</b>	<b>23,550,000.00</b>	<b>13,700,000.00</b>	<b>9,850,000.00</b>





**NOTE 11**

**DETAILS OF OVERHEAD EXPENDITURE  
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014900100100	Local Government Service Commission	44	11,700,000.00	21,500,000.00	0.00	21,500,000.00	12,000,000.00	9,500,000.00
014900200100	Local Government Pension Board	45	2,050,000.00	2,050,000.00	0.00	2,050,000.00	1,700,000.00	350,000.00
<b>020000000000</b>	<b>Economic Sector</b>		<b>509,460,121.33</b>	<b>5,485,660,569.00</b>	<b>0.00</b>	<b>5,485,660,569.00</b>	<b>1,418,902,147.92</b>	<b>4,066,758,421.08</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>		<b>20,290,000.00</b>	<b>59,320,000.00</b>	<b>0.00</b>	<b>59,320,000.00</b>	<b>25,474,000.00</b>	<b>33,846,000.00</b>
021500100100	Ministry of Agric & Natural Res	46	9,360,000.00	29,300,000.00	0.00	29,300,000.00	9,590,000.00	19,710,000.00
021502100100	College of Agriculture Zuru		0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
021510200100	Kebbi Agric Development Authority(KARDA)	47	4,680,000.00	8,400,000.00	0.00	8,400,000.00	4,784,000.00	3,616,000.00
021510300100	Rural Access Mobility Project (RAMP)	48	0.00	3,280,000.00	0.00	3,280,000.00	0.00	3,280,000.00
021510900100	Forestry 11 Project	49	2,740,000.00	2,740,000.00	0.00	2,740,000.00	2,400,000.00	340,000.00
021511000100	Kebbi State Agriculture Supply Company (KASCOM)	50	3,510,000.00	9,600,000.00	0.00	9,600,000.00	8,700,000.00	900,000.00
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>		<b>8,190,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>10,670,000.00</b>	<b>19,330,000.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	51	8,190,000.00	30,000,000.00	0.00	30,000,000.00	10,670,000.00	19,330,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>		<b>283,386,121.33</b>	<b>4,392,535,569.00</b>	<b>0.00</b>	<b>4,392,535,569.00</b>	<b>988,422,557.92</b>	<b>3,404,113,011.08</b>
022000100100	Ministry of Finance H/Qtr	52	41,975,000.00	3,687,135,569.00	0.00	3,687,135,569.00	399,025,800.15	3,288,109,768.85
022000600100	Youth Empowerment and Social Support Operation (YESSO)	53	0.00	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
022000700100	Accountant General's Office	54	44,086,000.00	463,000,000.00	0.00	463,000,000.00	418,748,850.00	44,251,150.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	55	4,095,000.00	4,200,000.00	0.00	4,200,000.00	4,200,000.00	-
022000800000	Board of Internal Revenue (BIR)	56	193,230,121.33	223,500,000.00	0.00	223,500,000.00	166,447,907.77	57,052,092.23
022005700100	Micro Finance Banks Operation	57	0.00	8,700,000.00	0.00	8,700,000.00	0.00	8,700,000.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>		<b>30,650,000.00</b>	<b>310,350,000.00</b>	<b>0.00</b>	<b>310,350,000.00</b>	<b>21,029,690.00</b>	<b>289,320,310.00</b>
022200100100	Ministry of Commerce and Industry H/Qtr	58	23,595,000.00	297,000,000.00	0.00	297,000,000.00	7,095,000.00	289,905,000.00
022205200100	Tourisms Board	59	1,755,000.00	1,850,000.00	0.00	1,850,000.00	9,134,690.00	(7,284,690.00)
022205300100	Birnin Kebbi Central Market	60	5,300,000.00	11,500,000.00	0.00	11,500,000.00	4,800,000.00	6,700,000.00
<b>022800000000</b>	<b>Ministry of Information Communication and Teachnology (ICT)</b>		<b>16,220,000.00</b>	<b>80,400,000.00</b>	<b>0.00</b>	<b>80,400,000.00</b>	<b>7,290,000.00</b>	<b>73,110,000.00</b>
022800100100	Ministry of Information Communication and Teachnology (ICT)	61	16,220,000.00	80,400,000.00	0.00	80,400,000.00	7,290,000.00	73,110,000.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>		<b>71,460,000.00</b>	<b>287,918,000.00</b>	<b>0.00</b>	<b>287,918,000.00</b>	<b>82,214,000.00</b>	<b>205,704,000.00</b>
023400100100	Ministry of Works and Transport	62	9,360,000.00	34,600,000.00	0.00	34,600,000.00	19,085,000.00	15,515,000.00
023410300100	Rural Electrification Board (REB)	63	3,600,000.00	3,818,000.00	0.00	3,818,000.00	3,129,000.00	689,000.00
023410500100	Sir Ahmadu Bello Airport	64	58,500,000.00	249,500,000.00	0.00	249,500,000.00	60,000,000.00	189,500,000.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>		<b>45,700,000.00</b>	<b>66,700,000.00</b>	<b>0.00</b>	<b>66,700,000.00</b>	<b>41,134,000.00</b>	<b>25,566,000.00</b>
023800100100	Ministry of Budget & Economic Planning H/Qtr	65	45,700,000.00	58,900,000.00	0.00	58,900,000.00	33,334,000.00	25,566,000.00
023800700100	COVID - 19 Action Recovery and Economic Stimulus CARES) Coordinator	66	0.00	7,800,000.00	0.00	7,800,000.00	7,800,000.00	-
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>		<b>3,510,000.00</b>	<b>3,640,000.00</b>	<b>0.00</b>	<b>3,640,000.00</b>	<b>3,600,000.00</b>	<b>40,000.00</b>
025000100100	Fiscal Responsibility Commission	67	3,510,000.00	3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>		<b>7,789,000.00</b>	<b>197,047,000.00</b>	<b>0.00</b>	<b>197,047,000.00</b>	<b>210,028,000.00</b>	<b>(12,981,000.00)</b>
025200100100	Ministry of Water Resources and Rural Development	68	6,385,000.00	11,635,000.00	0.00	11,635,000.00	5,780,000.00	5,855,000.00
025210200100	Water Board	69	0.00	182,112,000.00	0.00	182,112,000.00	202,808,000.00	(20,696,000.00)
025210300100	State Rurual Water Supply & Sanitation Agency (RUWATSAN)	70	1,404,000.00	3,300,000.00	0.00	3,300,000.00	1,440,000.00	1,860,000.00
<b>025300000000</b>	<b>Ministry of Land and Hausing</b>		<b>22,265,000.00</b>	<b>57,750,000.00</b>	<b>0.00</b>	<b>57,750,000.00</b>	<b>29,039,900.00</b>	<b>28,710,100.00</b>
025300100100	Ministry of Land and Hausing	71	8,810,000.00	18,000,000.00	0.00	18,000,000.00	8,670,000.00	9,330,000.00
025300200100	Office of the Survey General	72	0.00	11,300,000.00	0.00	11,300,000.00	5,620,000.00	5,680,000.00
025300110100	State Housing Corporation	73	1,755,000.00	3,450,000.00	0.00	3,450,000.00	2,750,000.00	700,000.00
025300120100	Kebbi Urban Development Authority (KUDA)	74	11,700,000.00	25,000,000.00	0.00	25,000,000.00	11,999,900.00	13,000,100.00
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>		<b>256,145,999.96</b>	<b>1,647,708,000.00</b>	<b>0.00</b>	<b>1,647,708,000.00</b>	<b>703,006,400.00</b>	<b>944,701,600.00</b>



**NOTE 11**

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<b>03180000000</b>	<b>Judiciary</b>		<b>236,641,500.00</b>	<b>711,048,000.00</b>	<b>0.00</b>	<b>711,048,000.00</b>	<b>420,727,400.00</b>	<b>290,320,600.00</b>
031801100100	Judicial Service Commission	75	9,187,000.00	42,000,000.00	0.00	42,000,000.00	1,708,000.00	40,292,000.00
031805100100	High Courts	76	141,869,000.00	404,548,000.00	0.00	404,548,000.00	269,087,400.00	135,460,600.00
031805300100	Sharia Courts	77	85,585,500.00	264,500,000.00	0.00	264,500,000.00	149,932,000.00	114,568,000.00
<b>03260000000</b>	<b>Ministry of Justice</b>		<b>19,504,499.96</b>	<b>936,660,000.00</b>	<b>0.00</b>	<b>936,660,000.00</b>	<b>282,279,000.00</b>	<b>654,381,000.00</b>
032600100100	Ministry of Justice	78	17,164,499.96	934,260,000.00	0.00	934,260,000.00	279,879,000.00	654,381,000.00
032600200100	Law Reform Commission	79	2,340,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	-
<b>05000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>		<b>783,948,625.00</b>	<b>5,229,267,004.00</b>	<b>0.00</b>	<b>5,229,267,004.00</b>	<b>3,095,821,045.25</b>	<b>2,133,445,958.75</b>
<b>05130000000</b>	<b>Ministry of Youth and Social Development</b>		<b>5,850,000.00</b>	<b>535,500,000.00</b>	<b>0.00</b>	<b>535,500,000.00</b>	<b>382,636,000.00</b>	<b>152,864,000.00</b>
051300100100	Ministry of Youth and Social Development	80	5,850,000.00	535,500,000.00	0.00	535,500,000.00	382,636,000.00	152,864,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>		<b>75,367,000.00</b>	<b>80,170,000.00</b>	<b>0.00</b>	<b>80,170,000.00</b>	<b>29,522,388.00</b>	<b>50,647,612.00</b>
051400100100	Ministry of Women Affairs & Social Development	81	69,460,000.00	73,970,000.00	0.00	73,970,000.00	25,062,388.00	48,907,612.00
051400200100	Social Security Welfare Fund	82	3,567,000.00	3,600,000.00	0.00	3,600,000.00	3,500,000.00	100,000.00
051405500100	School of Handicap	83	2,340,000.00	2,600,000.00	0.00	2,600,000.00	960,000.00	1,640,000.00
<b>05170000000</b>	<b>Ministry for Basic and Secondary Education</b>		<b>363,265,000.00</b>	<b>2,212,320,000.00</b>	<b>0.00</b>	<b>2,212,320,000.00</b>	<b>1,800,877,799.25</b>	<b>411,442,200.75</b>
051700100100	Ministry for Basic and Secondary Education	84	40,375,000.00	1,767,060,000.00	0.00	1,767,060,000.00	1,458,326,849.00	308,733,151.00
051700300100	Universal Basic Education (UBE)	85	110,310,000.00	120,000,000.00	0.00	120,000,000.00	87,738,150.25	32,261,849.75
051700300200	Primary School Staff Pension Board	86	2,340,000.00	3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00
051700800100	Library Board	87	5,850,000.00	7,500,000.00	0.00	7,500,000.00	6,000,000.00	1,500,000.00
051702600100	Arabic & Islamic Education Board	88	12,765,000.00	22,450,000.00	0.00	22,450,000.00	13,500,000.00	8,950,000.00
051702700100	Abdullahi Fodio Islamic Centre	89	5,850,000.00	63,000,000.00	0.00	63,000,000.00	49,910,000.00	13,090,000.00
051705700100	Secondary School Management Board (SSMB)	90	184,020,000.00	226,760,000.00	0.00	226,760,000.00	181,212,800.00	45,547,200.00
051702800100	Agency for Adult Education	91	1,755,000.00	2,050,000.00	0.00	2,050,000.00	1,790,000.00	260,000.00
<b>05630000000</b>	<b>Ministry for Higher Education</b>		<b>140,608,800.00</b>	<b>860,350,000.00</b>	<b>0.00</b>	<b>860,350,000.00</b>	<b>394,028,558.00</b>	<b>466,321,442.00</b>
056300100100	Ministry for Higher Education	92	7,270,000.00	41,000,000.00	0.00	41,000,000.00	6,600,000.00	34,400,000.00
056301800100	State Polytechnic Dakin Gari	93	23,400,000.00	41,000,000.00	0.00	41,000,000.00	40,435,517.22	564,482.78
056301900100	Adamu Augie College of Education , Argungu	94	23,400,000.00	216,500,000.00	0.00	216,500,000.00	55,971,800.00	160,528,200.00
056302100100	State University of Science & Technology Aliero	95	58,500,000.00	507,000,000.00	0.00	507,000,000.00	268,618,140.78	238,381,859.22
056305600100	State Scholarship Board	96	2,925,000.00	4,250,000.00	0.00	4,250,000.00	3,000,000.00	1,250,000.00
056302800100	College of Preliminary Studies Yauri	97	25,113,800.00	50,600,000.00	0.00	50,600,000.00	19,403,100.00	31,196,900.00
<b>05210000000</b>	<b>Ministry of Health</b>		<b>182,662,004.00</b>	<b>1,508,877,004.00</b>	<b>0.00</b>	<b>1,508,877,004.00</b>	<b>469,786,750.00</b>	<b>1,039,090,254.00</b>
052100100100	Ministry of Health	98	40,950,000.00	1,190,477,004.00	0.00	1,190,477,004.00	248,135,750.00	942,341,254.00
052100300100	Primary Health Care Development Agency	99	23,900,000.00	25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00
052110300100	Health System Development Project II	100	1,170,000.00	2,400,000.00	0.00	2,400,000.00	1,200,000.00	1,200,000.00
052102600100	Sir Yahaya Memorial Hospital	101	36,000,000.00	72,000,000.00	0.00	72,000,000.00	36,000,000.00	36,000,000.00
052102700100	Kebbi Medical Centre Kalgo	102	45,542,004.00	48,000,000.00	0.00	48,000,000.00	48,000,000.00	-
052110400100	College of Nursing Sciences	103	17,550,000.00	48,500,000.00	0.00	48,500,000.00	47,613,000.00	887,000.00
052110600100	College of Health Sciences Technology Jega	104	17,550,000.00	70,600,000.00	0.00	70,600,000.00	59,198,000.00	11,402,000.00
052110800100	Kebbi State Contributory Health Care Management Agency (KECHEMA)	105	0.00	51,400,000.00	0.00	51,400,000.00	5,640,000.00	45,760,000.00
<b>05350000000</b>	<b>Ministry of Environment</b>		<b>8,250,000.00</b>	<b>16,850,000.00</b>	<b>0.00</b>	<b>16,850,000.00</b>	<b>11,710,000.00</b>	<b>5,140,000.00</b>
053500100100	Ministry of Environment	106	5,850,000.00	11,800,000.00	0.00	11,800,000.00	9,210,000.00	2,590,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	107	2,400,000.00	5,050,000.00	0.00	5,050,000.00	2,500,000.00	2,550,000.00
<b>05510000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affiars</b>		<b>7,945,821.00</b>	<b>15,200,000.00</b>	<b>0.00</b>	<b>15,200,000.00</b>	<b>7,259,550.00</b>	<b>7,940,450.00</b>
055100100100	Ministry for Local Government & Chieftancy Affiars	108	5,850,000.00	13,000,000.00	0.00	13,000,000.00	5,350,000.00	7,650,000.00
055100100200	Kebbi Council of Chiefs	109	2,095,821.00	2,200,000.00	0.00	2,200,000.00	1,909,550.00	290,450.00



NOTE 13								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMA NCE IN
		₦	₦	₦	₦	₦	₦	%
011100100100	OFFICE OF THE EXECUTIVE GOVERNOR							
2	EXPENDITURES		4,801,502,238.04	1,350,000,000.00	6,151,502,238.04	4,275,404,338.00	1,876,097,900.04	69.50
21	PERSONNEL COST		95,502,238.04	0.00	95,502,238.04	48,637,074.00	46,865,164.04	50.93
2101	SALARY		95,502,238.04	0.00	95,502,238.04	48,637,074.00	46,865,164.04	50.93
210101	SALARIES AND WAGES		95,502,238.04	0.00	95,502,238.04	48,637,074.00	46,865,164.04	50.93
21010101	SALARY		95,502,238.04	0.00	95,502,238.04	48,637,074.00	46,865,164.04	50.93
22	OTHER RECURRENT COSTS		4,706,000,000.00	1,350,000,000.00	6,056,000,000.00	4,226,767,264.00	1,829,232,736.00	69.79
2202	OVERHEAD COST		3,906,000,000.00	950,000,000.00	4,856,000,000.00	4,225,579,041.00	630,420,959.00	87.02
220201	TRAVELLING & TRANSPORT- GENERAL		2,500,000,000.00	900,000,000.00	3,400,000,000.00	3,391,603,066.00	8,396,934.00	99.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,500,000,000.00	900,000,000.00	3,400,000,000.00	3,391,603,066.00	8,396,934.00	99.75
220203	MATERIALS & SUPPLIES - GENERAL		16,000,000.00	0.00	16,000,000.00	6,500,000.00	9,500,000.00	40.63
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		10,000,000.00	0.00	10,000,000.00	1,000,000.00	9,000,000.00	10.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		6,000,000.00	0.00	6,000,000.00	5,500,000.00	500,000.00	91.67
220204	MAINTENANCE SERVICES - GENERAL		340,000,000.00	50,000,000.00	390,000,000.00	290,191,975.00	99,808,025.00	74.41
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		200,000,000.00	50,000,000.00	250,000,000.00	246,980,000.00	3,020,000.00	98.79
22020402	MAINTENANCE OF OFFICE FURNITURE		140,000,000.00	0.00	140,000,000.00	43,211,975.00	96,788,025.00	30.87
220206	OTHER SERVICES - GENERAL		400,000,000.00	0.00	400,000,000.00	74,130,000.00	325,870,000.00	18.53
22020601	SECURITY SERVICES		400,000,000.00	0.00	400,000,000.00	74,130,000.00	325,870,000.00	18.53
220210	MISCELLANEOUS EXPENSES GENERAL		650,000,000.00	0.00	650,000,000.00	463,154,000.00	186,846,000.00	71.25
22021001	REFRESHMENT & MEALS		50,000,000.00	0.00	50,000,000.00	4,000,000.00	46,000,000.00	8.00
22021002	HONORARIUM & SITTING ALLOWANCE		500,000,000.00	0.00	500,000,000.00	411,404,000.00	88,596,000.00	82.28
22021007	WELFARE PACKAGES		100,000,000.00	0.00	100,000,000.00	47,750,000.00	52,250,000.00	47.75
2204	GRANTS AND CONTRIBUTIONS GENERAL		800,000,000.00	400,000,000.00	1,200,000,000.00	1,188,223.00	1,198,811,777.00	0.10
220401	LOCAL GRANTS AND CONTRIBUTIONS		800,000,000.00	400,000,000.00	1,200,000,000.00	1,188,223.00	1,198,811,777.00	0.10
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		800,000,000.00	400,000,000.00	1,200,000,000.00	1,188,223.00	1,198,811,777.00	0.10



<b>NOTE 14</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR</b>	<b>VARIANCE</b>	<b>BUDGET</b>
		<b>ACTUAL 2021</b>	<b>BUDGET</b>	<b>BUDGET</b>		<b>ACTUAL</b>		<b>PERFOR</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
011100100200	OFFICE OF THE DEPUTY GOVERNOR							
2	EXPENDITURES		136,500,000.00	0.00	136,500,000.00	84,000,000.00	52,500,000.00	61.54
21	PERSONNEL COST		10,000,000.00	0.00	10,000,000.00	4,320,000.00	5,680,000.00	43.20
2101	SALARY		10,000,000.00	0.00	10,000,000.00	4,320,000.00	5,680,000.00	43.20
210101	SALARIES AND WAGES		10,000,000.00	0.00	10,000,000.00	4,320,000.00	5,680,000.00	43.20
21010101	SALARY		10,000,000.00	0.00	10,000,000.00	4,320,000.00	5,680,000.00	43.20
22	OTHER RECURRENT COSTS		126,500,000.00	0.00	126,500,000.00	79,680,000.00	46,820,000.00	62.99
2202	OVERHEAD COST		91,500,000.00	0.00	91,500,000.00	63,830,000.00	27,670,000.00	69.76
220201	TRAVELLING & TRANSPORT- GENERAL		40,000,000.00	0.00	40,000,000.00	25,500,000.00	14,500,000.00	63.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		40,000,000.00	0.00	40,000,000.00	25,500,000.00	14,500,000.00	63.75
220203	MATERIALS & SUPPLIES - GENERAL		600,000.00	0.00	600,000.00	350,000.00	250,000.00	58.33
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		600,000.00	0.00	600,000.00	350,000.00	250,000.00	58.33
220204	MAINTENANCE SERVICES - GENERAL		19,400,000.00	0.00	19,400,000.00	18,190,000.00	1,210,000.00	93.76
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		19,000,000.00	0.00	19,000,000.00	18,190,000.00	810,000.00	95.74
22020402	MAINTENANCE OF OFFICE FURNITURE		400,000.00	0.00	400,000.00		400,000.00	0.00
220205	TRAINNING - GENARAL		2,000,000.00	0.00	2,000,000.00	-	2,000,000.00	0.00
22020501	LOCAL TRAINNING		2,000,000.00	0.00	2,000,000.00		2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		29,500,000.00	0.00	29,500,000.00	19,790,000.00	9,710,000.00	67.08
22021002	HONORARIUM & SITTING ALLOWANCE		20,000,000.00	0.00	20,000,000.00	18,050,000.00	1,950,000.00	90.25
22021007	WELFARE PACKAGES		9,500,000.00	0.00	9,500,000.00	1,740,000.00	7,760,000.00	18.32
2204	GRANTS AND CONTRIBUTIONS GENERAL		35,000,000.00	0.00	35,000,000.00	15,850,000.00	19,150,000.00	45.29
220401	LOCAL GRANTS AND CONTRIBUTIONS		35,000,000.00	0.00	35,000,000.00	15,850,000.00	19,150,000.00	45.29
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		35,000,000.00	0.00	35,000,000.00	15,850,000.00	19,150,000.00	45.29



<b>NOTE 15</b>								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		YEAR ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
011100500100	SUSTAINABLE DEVELOPMENT GOALS							
2	<b>EXPENDITURES</b>		6,000,000.00	0.00	6,000,000.00	6,000,000.00	-	100.00
22	<b>OTHER RECURRENT COSTS</b>		6,000,000.00	0.00	6,000,000.00	6,000,000.00	-	100.00
2202	<b>OVERHEAD COST</b>		5,904,000.00	0.00	5,904,000.00	5,904,000.00	-	100.00
220201	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>		1,800,000.00	0.00	1,800,000.00	1,800,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,800,000.00	0.00	1,800,000.00	1,800,000.00	-	100.00
220202	<b>UTILITIES - GENERAL</b>		144,000.00	0.00	144,000.00	144,000.00	-	100.00
22020201	ELECTRICITY CHARGES		144,000.00	0.00	144,000.00	144,000.00	-	100.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		180,000.00	0.00	180,000.00	180,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		180,000.00	0.00	180,000.00	180,000.00	-	100.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>		960,000.00	0.00	960,000.00	960,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		600,000.00	0.00	600,000.00	600,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		120,000.00	0.00	120,000.00	120,000.00	-	100.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		180,000.00	0.00	180,000.00	180,000.00	-	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		60,000.00	0.00	60,000.00	60,000.00	-	100.00
220205	<b>TRAINING - GENERAL</b>		240,000.00	0.00	240,000.00	240,000.00	-	100.00
22020501	LOCAL TRAINING		240,000.00	0.00	240,000.00	240,000.00	-	100.00
220206	<b>OTHER SERVICES - GENERAL</b>		120,000.00	0.00	120,000.00	120,000.00	-	100.00
22020601	SECURITY SERVICES		120,000.00	0.00	120,000.00	120,000.00	-	100.00
220207	<b>CONSULTING &amp; PROFESSIONAL SERVICES GENERAL</b>		120,000.00	0.00	120,000.00	120,000.00	-	100.00
22020701	FINANCING CONSULTING		120,000.00	0.00	120,000.00	120,000.00	-	100.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		2,340,000.00	0.00	2,340,000.00	2,340,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		60,000.00	0.00	60,000.00	60,000.00	-	100.00
22021007	WELFARE PACKAGES		2,280,000.00	0.00	2,280,000.00	2,280,000.00	-	100.00
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		96,000.00	0.00	96,000.00	96,000.00	-	100.00
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		96,000.00	0.00	96,000.00	96,000.00	-	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		96,000.00	0.00	96,000.00	96,000.00	-	100.00



<b>NOTE 16</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFOR</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
011100800100	KEBBI STATE EMERGENCY RELIEF AGENCY							
2	EXPENDITURES		28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00	4.18
22	OTHER RECURRENT COSTS		28,700,000.00	0.00	28,700,000.00	1,200,000.00	27,500,000.00	4.18
2202	OVERHEAD COST		28,550,000.00	0.00	28,550,000.00	1,075,000.00	27,475,000.00	3.77
220201	TRAVELLING & TRANSPORT- GENERAL		800,000.00	0.00	800,000.00	240,000.00	560,000.00	30.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		800,000.00	0.00	800,000.00	240,000.00	560,000.00	30.00
220202	UTILITIES - GENERAL		200,000.00	0.00	200,000.00	80,000.00	120,000.00	40.00
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	80,000.00	120,000.00	40.00
220203	MATERIALS & SUPPLIES - GENERAL		26,300,000.00	0.00	26,300,000.00	65,000.00	26,235,000.00	0.25
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	65,000.00	235,000.00	21.67
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES		26,000,000.00	0.00	26,000,000.00	0.00	26,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL		450,000.00	0.00	450,000.00	210,000.00	240,000.00	46.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		300,000.00	0.00	300,000.00	145,000.00	155,000.00	48.33
22020402	MAINTENANCE OF OFFICE FURNITURE		150,000.00	0.00	150,000.00	65,000.00	85,000.00	43.33
220210	MISCELLANEOUS EXPENSES GENERAL		800,000.00	0.00	800,000.00	480,000.00	320,000.00	60.00
22021002	HONORARIUM & SITTING ALLOWANCE		150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22021007	WELFARE PACKAGES		650,000.00	0.00	650,000.00	480,000.00	170,000.00	73.85
2204	GRANTS AND CONTRIBUTIONS GENERAL		150,000.00	0.00	150,000.00	125,000.00	25,000.00	83.33
220401	LOCAL GRANTS AND CONTRIBUTIONS		150,000.00	0.00	150,000.00	125,000.00	25,000.00	83.33
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		150,000.00	0.00	150,000.00	125,000.00	25,000.00	83.33



<b>NOTE 17</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET</b>
			<b>BUDGET</b>	<b>BUDGET</b>				<b>PERFOR MANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
011100900100	DUE PROCESS							
2	EXPENDITURES		18,000,000.00	0.00	18,000,000.00	12,000,000.00	6,000,000.00	66.67
22	OTHER RECURRENT COSTS		18,000,000.00	0.00	18,000,000.00	12,000,000.00	6,000,000.00	66.67
2202	OVERHEAD COST		18,000,000.00	0.00	18,000,000.00	12,000,000.00	6,000,000.00	66.67
220201	TRAVELLING & TRANSPORT- GENERAL		6,000,000.00	0.00	6,000,000.00	3,000,000.00	3,000,000.00	50.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,000,000.00	0.00	6,000,000.00	3,000,000.00	3,000,000.00	50.00
220202	UTILITIES - GENERAL		0.00	0.00	0.00	0.00	0.00	0.00
22020205	WATER RATES		0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL		2,500,000.00	0.00	2,500,000.00	1,800,000.00	700,000.00	72.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	0.00	1,500,000.00	1,000,000.00	500,000.00	66.67
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES GENERAL		2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
22020701	FINANCIAL CONSULTING		2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
220210	MISCELLANEOUS EXPENSES GENERAL		6,000,000.00	0.00	6,000,000.00	5,000,000.00	1,000,000.00	83.33
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
22021007	WELFARE PACKAGES		4,000,000.00	0.00	4,000,000.00	3,200,000.00	800,000.00	80.00





NOTE 18								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
		₦	₦	₦	₦	₦	₦	%
011100800100	SPECIAL SERVICES							
2	EXPENDITURES		88,781,000.00	0.00	88,781,000.00	76,171,082.12	12,609,917.88	85.80
21	PERSONNEL COST		6,000,000.00	0.00	6,000,000.00	5,099,282.12	900,717.88	84.99
2101	SALARY		6,000,000.00	0.00	6,000,000.00	5,099,282.12	900,717.88	84.99
210101	SALARIES AND WAGES		6,000,000.00	0.00	6,000,000.00	5,099,282.12	900,717.88	84.99
21010101	SALARY		6,000,000.00	0.00	6,000,000.00	5,099,282.12	900,717.88	84.99
22	OTHER RECURRENT COSTS		82,781,000.00	0.00	82,781,000.00	71,071,800.00	11,709,200.00	85.86
2202	OVERHEAD COST		82,781,000.00	0.00	82,781,000.00	71,071,800.00	11,709,200.00	85.86
220201	TRAVELLING & TRANSPORT- GENERAL		600,000.00	0.00	600,000.00	500,000.00	100,000.00	83.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		600,000.00	0.00	600,000.00	500,000.00	100,000.00	83.33
220203	MATERIALS & SUPPLIES - GENERAL		400,000.00	0.00	400,000.00	350,000.00	50,000.00	87.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		400,000.00	0.00	400,000.00	350,000.00	50,000.00	87.50
220204	MAINTENANCE SERVICES - GENERAL		1,400,000.00	0.00	1,400,000.00	1,200,000.00	200,000.00	85.71
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,400,000.00	0.00	1,400,000.00	1,200,000.00	200,000.00	85.71
220206	OTHER SERVICES - GENERAL		50,381,000.00	0.00	50,381,000.00	46,321,800.00	4,059,200.00	91.94
22020601	SECURITY SERVICES		50,381,000.00	0.00	50,381,000.00	46,321,800.00	4,059,200.00	91.94
220210	MISCELLANEOUS EXPENSES GENERAL		30,000,000.00	0.00	30,000,000.00	22,700,000.00	7,300,000.00	75.67
22021003	PUBLIC & ADVERTISEMENTS		25,000,000.00	0.00	25,000,000.00	18,000,000.00	7,000,000.00	72.00
22021007	WELFARE PACKAGES		5,000,000.00	0.00	5,000,000.00	4,700,000.00	300,000.00	94.00



NOTE 18								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
011102800100	NATIONAL COUNCIL FOR WOMEN SOCIETY (NCWS)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		600,000.00	0.00	600,000.00	600,000.00	-	100.00
22	OTHER RECURRENT COSTS		600,000.00	0.00	600,000.00	600,000.00	-	100.00
2202	OVERHEAD COST		600,000.00	0.00	600,000.00	600,000.00	-	100.00
220201	TRAVELLING & TRANSPORT- GENERAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		100,000.00	0.00	100,000.00	100,000.00	-	100.00
220202	UTILITIES - GENERAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22020205	WATER RATES		100,000.00	0.00	100,000.00	100,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		150,000.00	0.00	150,000.00	150,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		150,000.00	0.00	150,000.00	150,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		150,000.00	0.00	150,000.00	150,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		50,000.00	0.00	50,000.00	50,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		50,000.00	0.00	50,000.00	50,000.00	-	100.00
22021007	WELFARE PACKAGES		50,000.00	0.00	50,000.00	50,000.00	-	100.00



<b>NOTE 19</b>								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		YEAR ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
011103300100	STATE AGENCY FOR CONTROL OF AIDS/HIV							
2	EXPENDITURES		6,000,000.00	0.00	6,000,000.00			0.00
22	OTHER RECURRENT COSTS		6,000,000.00	0.00	6,000,000.00			0.00
2202	OVERHEAD COST		5,904,000.00	0.00	5,904,000.00			0.00
220201	TRAVELLING & TRANSPORT- GENERAL		1,500,000.00	0.00	1,500,000.00			0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000.00	0.00	1,500,000.00			0.00
220203	MATERIALS & SUPPLIES - GENERAL		360,000.00	0.00	360,000.00			0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		360,000.00	0.00	360,000.00			0.00
220204	MAINTENANCE SERVICES - GENERAL		2,440,000.00	0.00	2,440,000.00			0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,000,000.00	0.00	2,000,000.00			0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		440,000.00	0.00	440,000.00			0.00
220210	MISCELLANEOUS EXPENSES GENERAL		5,700,000.00	0.00	5,700,000.00			0.00
22021002	HONORARIUM & SITTING ALLOWANCE		500,000.00	0.00	500,000.00			0.00
22021007	WELFARE PACKAGES		5,200,000.00	0.00	5,200,000.00			0.00
23	CAPITAL EXPENDITURE		50,000,000.00	0.00	50,000,000.00			0.00
2301	FIXED ASSETS PURCHASE		50,000,000.00	0.00	50,000,000.00			0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,000,000.00	0.00	50,000,000.00			0.00
23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT		50,000,000.00	0.00	50,000,000.00			0.00



NOTE 20								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFOR
011103500100	KEBBI STATE CONTRIBUTORY PENSION BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		9,500,000.00	0.00	9,500,000.00	6,000,000.00	3,500,000.00	63.16
22	OTHER RECURRENT COSTS		9,500,000.00	0.00	9,500,000.00	6,000,000.00	3,500,000.00	63.16
2202	OVERHEAD COST		9,400,000.00	0.00	9,400,000.00	6,000,000.00	3,400,000.00	63.83
220201	TRAVELLING & TRANSPORT- GENERAL		1,000,000.00	0.00	1,000,000.00	836,300.00	163,700.00	83.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000.00	0.00	1,000,000.00	836,300.00	163,700.00	83.63
220202	UTILITIES - GENERAL		2,000,000.00	0.00	2,000,000.00	1,250,000.00	750,000.00	62.50
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	730,000.00	270,000.00	73.00
22020202	TELEPHONE CHARGES		800,000.00	0.00	800,000.00	520,000.00	280,000.00	65.00
22020203	INTERNET CHARGES		200,000.00	0.00	200,000.00		200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		1,000,000.00	0.00	1,000,000.00	583,700.00	416,300.00	58.37
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	583,700.00	416,300.00	58.37
220204	MAINTENANCE SERVICES - GENERAL		110,000.00	0.00	110,000.00	10,000.00	100,000.00	9.09
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		50,000.00	0.00	50,000.00		50,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		50,000.00	0.00	50,000.00		50,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		10,000.00	0.00	10,000.00	10,000.00	-	100.00
220206	OTHER SERVICES - GENERAL		3,600,000.00	0.00	3,600,000.00	2,500,000.00	1,100,000.00	69.44
22020601	SECURITY SERVICES		100,000.00	0.00	100,000.00	10,000.00	90,000.00	10.00
22020602	OFFICE RENT		3,500,000.00	0.00	3,500,000.00	2,490,000.00	1,010,000.00	71.14
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		90,000.00	0.00	90,000.00	90,000.00	-	100.00
22020701	FINANCIAL CONSULTING		90,000.00	0.00	90,000.00	90,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		1,600,000.00	0.00	1,600,000.00	730,000.00	870,000.00	45.63
22021002	HONORARIUM & SITTING ALLOWANCE		300,000.00	0.00	300,000.00		300,000.00	0.00
22021004	MEDICAL EXPENSES - LOCAL		300,000.00	0.00	300,000.00		300,000.00	0.00
22021007	WELFARE PACKAGES		1,000,000.00	0.00	1,000,000.00	730,000.00	270,000.00	73.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00		100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00		100,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00		100,000.00	0.00



NOTE 21								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
01111300100	DIRECTORATE OF PROTOCOL							
2	EXPENDITURES		350,085,411.08	0.00	350,085,411.08	144,272,514.22	205,812,896.86	41.21
21	PERSONNEL COST		30,185,411.08	0.00	30,185,411.08	25,617,514.22	4,567,896.86	84.87
2101	SALARY		30,185,411.08	0.00	30,185,411.08	25,617,514.22	4,567,896.86	84.87
210101	SALARIES AND WAGES		30,185,411.08	0.00	30,185,411.08	25,617,514.22	4,567,896.86	84.87
21010101	SALARY		30,185,411.08	0.00	30,185,411.08	25,617,514.22	4,567,896.86	84.87
22	OTHER RECURRENT COSTS		319,900,000.00	0.00	319,900,000.00	118,655,000.00	201,245,000.00	37.09
2202	OVERHEAD COST		319,900,000.00	0.00	319,900,000.00	118,655,000.00	201,245,000.00	37.09
220201	TRAVELLING & TRANSPORT- GENERAL		10,000,000.00	0.00	10,000,000.00	6,780,985.00	3,219,015.00	67.81
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,000,000.00	0.00	10,000,000.00	6,780,985.00	3,219,015.00	67.81
220202	UTILITIES - GENERAL		2,000,000.00	0.00	2,000,000.00	110,000.00	1,890,000.00	5.50
22020201	ELECTRICITY CHARGES		2,000,000.00	0.00	2,000,000.00	110,000.00	1,890,000.00	5.50
220203	MATERIALS & SUPPLIES - GENERAL		70,000,000.00	0.00	70,000,000.00	4,059,230.00	65,940,770.00	5.80
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		5,000,000.00	0.00	5,000,000.00	610,465.00	4,389,535.00	12.21
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES		65,000,000.00	0.00	65,000,000.00	3,448,765.00	61,551,235.00	5.31
220204	MAINTENANCE SERVICES - GENERAL		82,400,000.00	0.00	82,400,000.00	17,749,485.00	64,650,515.00	21.54
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,400,000.00	0.00	2,400,000.00	24,000.00	2,376,000.00	1.00
22020402	MAINTENANCE OF OFFICE FURNITURE		20,000,000.00	0.00	20,000,000.00	1,200,000.00	18,800,000.00	6.00
22020406	OTHER MAINTENANCE SERVICES		60,000,000.00	0.00	60,000,000.00	16,525,485.00	43,474,515.00	27.54
220205	TRAINING - GENERAL		500,000.00	0.00	500,000.00	-	500,000.00	0.00
22020501	LOCAL TRAINING		500,000.00	0.00	500,000.00		500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		155,000,000.00	0.00	155,000,000.00	89,955,300.00	65,044,700.00	58.04
22021002	HONORARIUM & SITTING ALLOWANCE		75,000,000.00	0.00	75,000,000.00	35,202,500.00	39,797,500.00	46.94
22021007	WELFARE PACKAGES		80,000,000.00	0.00	80,000,000.00	54,752,800.00	25,247,200.00	68.44



NOTE 22								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
011100100100	GENERAL ADMINISTRATIVE (GOVERNMENT HOUSE)							
<b>2</b>	<b>EXPENDITURES</b>		<b>508,023,308.00</b>	<b>0.00</b>	<b>511,023,308.00</b>	<b>260,300,447.83</b>	<b>250,722,860.17</b>	<b>50.94</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>240,000,000.00</b>	<b>0.00</b>	<b>240,000,000.00</b>	<b>217,700,447.83</b>	<b>22,299,552.17</b>	<b>90.71</b>
<b>2101</b>	<b>SALARY</b>		<b>240,000,000.00</b>	<b>0.00</b>	<b>240,000,000.00</b>	<b>217,700,447.83</b>	<b>22,299,552.17</b>	<b>90.71</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>240,000,000.00</b>	<b>0.00</b>	<b>240,000,000.00</b>	<b>217,700,447.83</b>	<b>22,299,552.17</b>	<b>90.71</b>
21010101	SALARY		240,000,000.00	0.00	240,000,000.00	217,700,447.83	22,299,552.17	90.71
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>268,023,308.00</b>	<b>0.00</b>	<b>271,023,308.00</b>	<b>42,600,000.00</b>	<b>228,423,308.00</b>	<b>15.72</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>267,623,308.00</b>	<b>0.00</b>	<b>270,623,308.00</b>	<b>42,600,000.00</b>	<b>228,023,308.00</b>	<b>15.74</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,960,000.00</b>	<b>40,000.00</b>	<b>98.67</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00	0.00	3,000,000.00	2,960,000.00	40,000.00	98.67
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>110,000.00</b>	<b>90,000.00</b>	<b>55.00</b>
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	110,000.00	90,000.00	55.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>6,500,000.00</b>	<b>0.00</b>	<b>6,500,000.00</b>	<b>2,440,000.00</b>	<b>4,060,000.00</b>	<b>37.54</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	920,000.00	80,000.00	92.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	640,000.00	360,000.00	64.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		3,500,000.00	0.00	3,500,000.00		3,500,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		1,000,000.00	0.00	1,000,000.00	880,000.00	120,000.00	88.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>248,823,308.00</b>	<b>0.00</b>	<b>251,823,308.00</b>	<b>36,090,000.00</b>	<b>215,733,308.00</b>	<b>14.33</b>
22020501	LOCAL TRAINING		248,823,308.00	#####	251,823,308.00	36,090,000.00	215,733,308.00	14.33
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	<b>0.00</b>
22020601	SECURITY SERVICES		7,000,000.00	0.00	7,000,000.00	0.00	7,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>0.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22021007	WELFARE PACKAGES		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		400,000.00	0.00	400,000.00	0.00	400,000.00	0.00



**NOTE 23**

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT							
2	EXPENDITURES		4,835,700,000.00	0.00	4,835,700,000.00	4,518,517,976.02	317,182,023.98	93.44
21	PERSONNEL COST		600,000,000.00	0.00	600,000,000.00	286,067,195.02	313,932,804.98	47.68
2101	SALARY		600,000,000.00	0.00	600,000,000.00	286,067,195.02	313,932,804.98	47.68
210101	SALARIES AND WAGES		600,000,000.00	0.00	600,000,000.00	286,067,195.02	313,932,804.98	47.68
21010101	SALARY		600,000,000.00	0.00	600,000,000.00	286,067,195.02	313,932,804.98	47.68
22	OTHER RECURRENT COSTS		4,235,700,000.00	0.00	4,235,700,000.00	4,232,450,781.00	3,249,219.00	99.92
2202	OVERHEAD COST		2,735,700,000.00	0.00	2,735,700,000.00	1,778,886,781.00	956,813,219.00	65.02
220201	TRAVELLING & TRANSPORT- GENERAL		1,500,000,000.00	0.00	1,500,000,000.00	698,427,331.00	801,572,669.00	46.56
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000,000.00	0.00	1,500,000,000.00	698,427,331.00	801,572,669.00	46.56
220202	UTILITIES - GENERAL		100,000,000.00	0.00	100,000,000.00	50,926,250.00	49,073,750.00	50.93
22020201	ELECTRICITY CHARGES		100,000,000.00	0.00	100,000,000.00	50,926,250.00	49,073,750.00	50.93
220203	MATERIALS & SUPPLIES - GENERAL		700,000.00	0.00	700,000.00	450,000.00	250,000.00	64.29
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		700,000.00	0.00	700,000.00	450,000.00	250,000.00	64.29
220204	MAINTENANCE SERVICES - GENERAL		120,000,000.00	0.00	120,000,000.00	83,245,200.00	36,754,800.00	69.37
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		50,000,000.00	0.00	50,000,000.00	33,995,200.00	16,004,800.00	67.99
22020402	MAINTENANCE OF OFFICE FURNITURE		20,000,000.00	0.00	20,000,000.00	13,000,000.00	7,000,000.00	65.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		50,000,000.00	0.00	50,000,000.00	36,250,000.00	13,750,000.00	72.50
220205	TRAINING - GENERAL		50,000,000.00	0.00	50,000,000.00	22,400,000.00	27,600,000.00	44.80
22020501	LOCAL TRAINING		50,000,000.00	0.00	50,000,000.00	22,400,000.00	27,600,000.00	44.80
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		20,000,000.00	0.00	20,000,000.00	10,000,000.00	10,000,000.00	50.00
22020701	FINANCIAL CONSULTING		20,000,000.00	0.00	20,000,000.00	10,000,000.00	10,000,000.00	50.00
220210	MISCELLANEOUS EXPENSES GENERAL		945,000,000.00	0.00	945,000,000.00	913,438,000.00	31,562,000.00	96.66
22021026	EXCO & TENDER EXPENSES		5,000,000.00	0.00	5,000,000.00	3,000,000.00	2,000,000.00	60.00
22021002	HONORARIUM & SITTING ALLOWANCE		20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
22021007	WELFARE PACKAGES		920,000,000.00	0.00	920,000,000.00	910,438,000.00	9,562,000.00	98.96
2204	GRANTS AND CONTRIBUTIONS GENERAL		1,500,000,000.00	0.00	1,500,000,000.00	2,453,564,000.00	(953,564,000.00)	163.57
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,500,000,000.00	0.00	1,500,000,000.00	2,453,564,000.00	(953,564,000.00)	163.57
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		1,500,000,000.00	0.00	1,500,000,000.00	2,453,564,000.00	(953,564,000.00)	163.57





NOTE 24								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
16102100100	LIASON OFFICE ABUJA							
2	EXPENDITURES		15,900,000.00	0.00	15,900,000.00	59,374,454.64	(43,474,454.64)	373.42
21	PERSONNEL COST		3,500,000.00	0.00	3,500,000.00	5,279,187.96	(1,779,187.96)	150.83
2101	SALARY		3,500,000.00	0.00	3,500,000.00	5,279,187.96	(1,779,187.96)	150.83
210101	SALARIES AND WAGES		3,500,000.00	0.00	3,500,000.00	5,279,187.96	(1,779,187.96)	150.83
21010101	SALARY		3,500,000.00	0.00	3,500,000.00	5,279,187.96	(1,779,187.96)	150.83
22	OTHER RECURRENT COSTS		12,400,000.00	0.00	12,400,000.00	54,095,266.68	(41,695,266.68)	436.25
2202	OVERHEAD COST		12,300,000.00	0.00	12,300,000.00	54,095,266.68	(41,795,266.68)	439.80
220201	TRAVELLING & TRANSPORT- GENERAL		4,200,000.00	0.00	4,200,000.00	16,291,958.93	(12,091,958.93)	387.90
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		4,200,000.00	0.00	4,200,000.00	16,291,958.93	(12,091,958.93)	387.90
220202	UTILITIES - GENERAL		2,500,000.00	0.00	2,500,000.00	6,690,089.04	(4,190,089.04)	267.60
22020201	ELECTRICITY CHARGES		2,500,000.00	0.00	2,500,000.00	6,690,089.04	(4,190,089.04)	267.60
220203	MATERIALS & SUPPLIES - GENERAL		1,300,000.00	0.00	1,300,000.00	7,501,380.89	(6,201,380.89)	577.03
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	1,674,714.22	(1,374,714.22)	558.24
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,000,000.00	0.00	1,000,000.00	5,826,666.67	(4,826,666.67)	582.67
220204	MAINTENANCE SERVICES - GENERAL		2,550,000.00	0.00	2,550,000.00	14,266,237.82	(11,716,237.82)	559.46
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,550,000.00	0.00	1,550,000.00	12,494,211.90	(10,944,211.90)	806.08
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	0.00	300,000.00	1,090,999.99	(790,999.99)	363.67
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		700,000.00	0.00	700,000.00	681,025.93	18,974.07	97.29
220205	TRAINING - GENERAL		50,000.00	0.00	50,000.00	-	50,000.00	0.00
22020501	LOCAL TRAINING		50,000.00	0.00	50,000.00	-	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		1,700,000.00	0.00	1,700,000.00	9,345,600.00	(7,645,600.00)	549.74
22021002	HONORARIUM & SITTING ALLOWANCE		1,500,000.00	0.00	1,500,000.00	210,000.00	1,290,000.00	14.00
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00	9,135,600.00	(8,935,600.00)	4567.80
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	-	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	-	100,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	-	100,000.00	0.00



NOTE 25								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
16102100200	LIASON OFFICE KADUNA							
2	EXPENDITURES		8,700,000.00	0.00	8,700,000.00	7,098,704.44	1,601,295.56	81.59
21	PERSONNEL COST		5,000,000.00	0.00	5,000,000.00	3,878,704.44	1,121,295.56	77.57
2101	SALARY		5,000,000.00	0.00	5,000,000.00	3,878,704.44	1,121,295.56	77.57
210101	SALARIES AND WAGES		5,000,000.00	0.00	5,000,000.00	3,878,704.44	1,121,295.56	77.57
21010101	SALARY		5,000,000.00	0.00	5,000,000.00	3,878,704.44	1,121,295.56	77.57
22	OTHER RECURRENT COSTS		3,700,000.00	0.00	3,700,000.00	3,220,000.00	480,000.00	87.03
2202	OVERHEAD COST		3,700,000.00	0.00	3,700,000.00	3,220,000.00	480,000.00	87.03
220201	TRAVELLING & TRANSPORT- GENERAL		700,000.00	0.00	700,000.00	600,000.00	100,000.00	85.71
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		700,000.00	0.00	700,000.00	600,000.00	100,000.00	85.71
220202	UTILITIES - GENERAL		500,000.00	0.00	500,000.00	450,000.00	50,000.00	90.00
22020201	ELECTRICITY CHARGES		500,000.00	0.00	500,000.00	450,000.00	50,000.00	90.00
220203	MATERIALS & SUPPLIES - GENERAL		100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL		600,000.00	0.00	600,000.00	510,000.00	90,000.00	85.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		300,000.00	0.00	300,000.00	250,000.00	50,000.00	83.33
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRs		100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
220210	MISCELLANEOUS EXPENSES GENERAL		1,800,000.00	0.00	1,800,000.00	1,580,000.00	220,000.00	87.78
22021002	HONORARIUM & SITTING ALLOWANCE		1,700,000.00	0.00	1,700,000.00	1,500,000.00	200,000.00	88.24
22021007	WELFARE PACKAGES		100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00



NOTE 26								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			BUDGET	BUDGET		ACTUAL		PERFOR
		₦	₦	₦	₦	₦	₦	%
16102100300	LIASON OFFICE SOKOTO							
2	EXPENDITURES		4,650,000.00	0.00	4,650,000.00	2,391,060.00	2,258,940.00	51.42
21	PERSONNEL COST		2,600,000.00	0.00	2,600,000.00	741,060.00	1,858,940.00	28.50
2101	SALARY		2,600,000.00	0.00	2,600,000.00	741,060.00	1,858,940.00	28.50
210101	SALARIES AND WAGES		2,600,000.00	0.00	2,600,000.00	741,060.00	1,858,940.00	28.50
21010101	SALARY		2,600,000.00	0.00	2,600,000.00	741,060.00	1,858,940.00	28.50
22	OTHER RECURRENT COSTS		2,050,000.00	0.00	2,050,000.00	1,650,000.00	400,000.00	80.49
2202	OVERHEAD COST		1,950,000.00	0.00	1,950,000.00	1,560,000.00	390,000.00	80.00
220201	TRAVELLING & TRANSPORT- GENERAL		300,000.00	0.00	300,000.00	276,000.00	24,000.00	92.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000.00	0.00	300,000.00	276,000.00	24,000.00	92.00
220202	UTILITIES - GENERAL		300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020201	ELECTRICITY CHARGES		300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL		300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	240,000.00	60,000.00	80.00
220204	MAINTENANCE SERVICES - GENERAL		650,000.00	0.00	650,000.00	624,000.00	26,000.00	96.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		250,000.00	0.00	250,000.00	240,000.00	10,000.00	96.00
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000.00	0.00	200,000.00	192,000.00	8,000.00	96.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		200,000.00	0.00	200,000.00	192,000.00	8,000.00	96.00
220205	TRAINING - GENERAL		-	0.00	-		-	
22020501	LOCAL TRAINING			0.00			-	
220210	MISCELLANEOUS EXPENSES GENERAL		400,000.00	0.00	400,000.00	180,000.00	220,000.00	45.00
22021002	HONORARIUM & SITTING ALLOWANCE		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00		200,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00



NOTE 27								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
16102100400	LIASON OFFICE LAGOS							
2	EXPENDITURES		2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
22	OTHER RECURRENT COSTS		2,000,000.00	0.00	2,000,000.00	1,800,000.00	200,000.00	90.00
2202	OVERHEAD COST		1,950,000.00	0.00	1,950,000.00	1,750,000.00	200,000.00	89.74
220201	TRAVELLING & TRANSPORT- GENERAL		450,000.00	0.00	450,000.00	450,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		450,000.00	0.00	450,000.00	450,000.00	-	100.00
220202	UTILITIES - GENERAL		450,000.00	0.00	450,000.00	350,000.00	100,000.00	77.78
22020201	ELECTRICITY CHARGES		450,000.00	0.00	450,000.00	350,000.00	100,000.00	77.78
220203	MATERIALS & SUPPLIES - GENERAL		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		200,000.00	0.00	200,000.00	200,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		550,000.00	0.00	550,000.00	540,000.00	10,000.00	98.18
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		325,000.00	0.00	325,000.00	320,000.00	5,000.00	98.46
22020402	MAINTENANCE OF OFFICE FURNITURE		125,000.00	0.00	125,000.00	120,000.00	5,000.00	96.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
220205	TRAINING - GENERAL		-	0.00	-		-	
22020501	LOCAL TRAINING			0.00			-	
220210	MISCELLANEOUS EXPENSES GENERAL		300,000.00	0.00	300,000.00	210,000.00	90,000.00	70.00
22021002	HONORARIUM & SITTING ALLOWANCE		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00	110,000.00	90,000.00	55.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		50,000.00	0.00	50,000.00	50,000.00	-	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		50,000.00	0.00	50,000.00	50,000.00	-	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		50,000.00	0.00	50,000.00	50,000.00	-	100.00



**NOTE 28**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
16102200100	<b>PREACHING BOARD</b>							
2	<b>EXPENDITURES</b>		5,200,000.00	0.00	5,200,000.00	4,632,768.36	567,231.64	89.09
21	<b>PERSONNEL COST</b>		3,500,000.00	0.00	3,500,000.00	3,447,768.36	52,231.64	98.51
2101	<b>SALARY</b>		3,500,000.00	0.00	3,500,000.00	3,447,768.36	52,231.64	98.51
210101	<b>SALARIES AND WAGES</b>		3,500,000.00	0.00	3,500,000.00	3,447,768.36	52,231.64	98.51
21010101	SALARY		3,500,000.00	0.00	3,500,000.00	3,447,768.36	52,231.64	98.51
22	<b>OTHER RECURRENT COSTS</b>		1,700,000.00	0.00	1,700,000.00	1,185,000.00	515,000.00	69.71
2202	<b>OVERHEAD COST</b>		1,600,000.00	0.00	1,600,000.00	1,152,000.00	448,000.00	72.00
220201	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>		350,000.00	0.00	350,000.00	295,000.00	55,000.00	84.29
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		350,000.00	0.00	350,000.00	295,000.00	55,000.00	84.29
220202	<b>UTILITIES - GENERAL</b>		150,000.00	0.00	150,000.00	122,000.00	28,000.00	81.33
22020201	ELECTRICITY CHARGES		150,000.00	0.00	150,000.00	122,000.00	28,000.00	81.33
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		250,000.00	0.00	250,000.00	225,000.00	25,000.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		250,000.00	0.00	250,000.00	225,000.00	25,000.00	90.00
220204	<b>MAINTENANCE SERVICES - GENERAL</b>		350,000.00	0.00	350,000.00	270,000.00	80,000.00	77.14
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		200,000.00	0.00	200,000.00	165,000.00	35,000.00	82.50
22020402	MAINTENANCE OF OFFICE FURNITURE		150,000.00	0.00	150,000.00	105,000.00	45,000.00	70.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		500,000.00	0.00	500,000.00	240,000.00	260,000.00	48.00
22021003	PUBLICITY & ADVERTISEMENTS		150,000.00	0.00	150,000.00		150,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE		150,000.00	0.00	150,000.00	125,000.00	25,000.00	83.33
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00	115,000.00	85,000.00	57.50
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		100,000.00	0.00	100,000.00	33,000.00	67,000.00	33.00
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		100,000.00	0.00	100,000.00	33,000.00	67,000.00	33.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	33,000.00	67,000.00	33.00



**NOTE 29**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
16102500100	RELIGIOUS AFFAIRS							
2	EXPENDITURES		60,250,000.00	0.00	60,250,000.00	43,073,000.00	17,177,000.00	71.49
22	OTHER RECURRENT COSTS		60,250,000.00	0.00	60,250,000.00	43,073,000.00	17,177,000.00	71.49
2202	OVERHEAD COST		58,750,000.00	0.00	58,750,000.00	42,553,000.00	16,197,000.00	72.43
220201	TRAVELLING & TRANSPORT - GENERAL		1,000,000.00	0.00	1,000,000.00	470,000.00	530,000.00	47.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000.00	0.00	1,000,000.00	470,000.00	530,000.00	47.00
220202	UTILITIES - GENERAL		600,000.00	0.00	600,000.00	103,000.00	497,000.00	17.17
22020201	ELECTRICITY CHARGES		600,000.00	0.00	600,000.00	103,000.00	497,000.00	17.17
22020202	TELEPHONE CHARGES		0.00	0.00	0.00	0.00	-	
220203	MATERIALS & SUPPLIES - GENERAL		1,500,000.00	0.00	1,500,000.00	1,470,000.00	30,000.00	98.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	970,000.00	30,000.00	97.00
22020302	BOOKS		500,000.00	0.00	500,000.00	500,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		1,500,000.00	0.00	1,500,000.00	1,100,000.00	400,000.00	73.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	500,000.00	-	100.00
220205	TRAINING - GENERAL		200,000.00	0.00	200,000.00	20,000.00	180,000.00	10.00
22020501	LOCAL TRAINING		200,000.00	0.00	200,000.00	20,000.00	180,000.00	10.00
220210	MISCELLANEOUS EXPENSES GENERAL		53,950,000.00	0.00	53,950,000.00	39,390,000.00	14,560,000.00	73.01
22021024	COMMITTEE & COMMISSION EXPENSES		10,000,000.00	0.00	10,000,000.00	3,000,000.00	7,000,000.00	30.00
22021002	HONORARIUM & SITTING ALLOWANCE		42,250,000.00	0.00	42,250,000.00	35,880,000.00	6,370,000.00	84.92
22021007	WELFARE PACKAGES		1,700,000.00	0.00	1,700,000.00	510,000.00	1,190,000.00	30.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		1,500,000.00	0.00	1,500,000.00	520,000.00	980,000.00	34.67
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,500,000.00	0.00	1,500,000.00	520,000.00	980,000.00	34.67
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		500,000.00	0.00	500,000.00	150,000.00	350,000.00	30.00
22040109	GRANTS TO COMMUNITIES / NGOS		1,000,000.00	0.00	1,000,000.00	370,000.00	630,000.00	37.00



**NOTE 30**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFOR
016103700100	PILGRIMS WELFARE AGENCY (PWA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		22,827,624.00	0.00	25,827,624.00	20,317,173.23	5,510,450.77	78.66
21	PERSONNEL COST		17,027,624.00	0.00	18,027,624.00	16,717,173.23	1,310,450.77	92.73
2101	SALARY		17,027,624.00	0.00	18,027,624.00	16,717,173.23	1,310,450.77	92.73
210101	SALARIES AND WAGES		17,027,624.00	0.00	18,027,624.00	16,717,173.23	1,310,450.77	92.73
21010101	SALARY		17,027,624.00	1,000,000.00	18,027,624.00	16,717,173.23	1,310,450.77	92.73
22	OTHER RECURRENT COSTS		5,800,000.00	0.00	7,800,000.00	3,600,000.00	4,200,000.00	46.15
2202	OVERHEAD COST		5,750,000.00	0.00	7,750,000.00	3,577,000.00	4,173,000.00	46.15
220201	TRAVELLING & TRANSPORT- GENERAL		2,500,000.00	0.00	2,500,000.00	2,500,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,500,000.00	0.00	2,500,000.00	2,500,000.00	-	100.00
220202	UTILITIES - GENERAL		150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
22020201	ELECTRICITY CHARGES		150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
220203	MATERIALS & SUPPLIES - GENERAL		150,000.00	0.00	150,000.00	77,000.00	73,000.00	51.33
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		150,000.00	0.00	150,000.00	77,000.00	73,000.00	51.33
220204	MAINTENANCE SERVICES - GENERAL		2,550,000.00	0.00	4,550,000.00	600,000.00	3,950,000.00	13.19
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,050,000.00	2,000,000.00	4,050,000.00	600,000.00	3,450,000.00	14.81
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		400,000.00	0.00	400,000.00	280,000.00	120,000.00	70.00
22021002	HONORARIUM & SITTING ALLOWANCE		150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
22021003	PUBLICITY & ADVERTISEMENT		200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
22021007	WELFARE PACKAGES		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		50,000.00	0.00	50,000.00	23,000.00	27,000.00	46.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		50,000.00	0.00	50,000.00	23,000.00	27,000.00	46.00
22040109	GRANT TO OTHER STATE GOVERNMENTS - NGOs		50,000.00	0.00	50,000.00	23,000.00	27,000.00	46.00





**NOTE 31**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
011200300100	STATE HOUSE OF ASSEMBLY							
2	EXPENDITURES		2,654,178,720.00	0.00	2,654,178,720.00	1,606,727,213.49	1,047,451,506.51	60.54
21	PERSONNEL COST		385,128,721.00	0.00	385,128,721.00	136,244,706.49	248,884,014.51	35.38
2101	SALARY		385,128,721.00	0.00	385,128,721.00	136,244,706.49	248,884,014.51	35.38
210101	SALARIES AND WAGES		385,128,721.00	0.00	385,128,721.00	136,244,706.49	248,884,014.51	35.38
21010101	SALARY		385,128,721.00	0.00	385,128,721.00	136,244,706.49	248,884,014.51	35.38
22	OTHER RECURRENT COSTS		2,269,049,999.00	0.00	2,269,049,999.00	1,470,482,507.00	798,567,492.00	64.81
2202	OVERHEAD COST		2,184,000,000.00	0.00	2,184,000,000.00	1,443,048,507.00	740,951,493.00	66.07
220201	TRAVELLING & TRANSPORT- GENERAL		950,000,000.00	0.00	950,000,000.00	815,453,273.00	134,546,727.00	85.84
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		50,000,000.00	0.00	50,000,000.00	31,000,000.00	19,000,000.00	62.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		900,000,000.00	0.00	900,000,000.00	784,453,273.00	115,546,727.00	87.16
220202	UTILITIES - GENERAL		15,000,000.00	0.00	15,000,000.00	1,965,000.00	13,035,000.00	13.10
22020201	ELECTRICITY CHARGES		5,000,000.00	0.00	5,000,000.00	1,965,000.00	3,035,000.00	39.30
22020202	TELEPHONE CHARGES			0.00	0.00	0.00	0.00	
22020203	INTERNET ACCESS CHARGES		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		97,500,000.00	0.00	97,500,000.00	34,055,000.00	63,445,000.00	34.93
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		5,000,000.00	0.00	5,000,000.00	720,000.00	4,280,000.00	14.40
22020302	BOOKS		26,500,000.00	0.00	26,500,000.00	0.00	26,500,000.00	0.00
22020303	NEWS PAPERS		1,000,000.00	0.00	1,000,000.00	335,000.00	665,000.00	33.50
22020306	PRINTING OF SECURITY DOCUMENT		15,000,000.00	0.00	15,000,000.00	15,000,000.00	0.00	100.00
22020309	UNIFORM & OTHER CLOTHING		50,000,000.00	0.00	50,000,000.00	18,000,000.00	32,000,000.00	36.00
220204	MAINTENANCE SERVICES - GENERAL		75,000,000.00	0.00	75,000,000.00	18,315,234.00	56,684,766.00	24.42
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		50,000,000.00	0.00	50,000,000.00	18,315,234.00	31,684,766.00	36.63
22020402	MAINTENANCE OF OFFICE FURNITURE		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL		350,000,000.00	0.00	350,000,000.00	170,000,000.00	180,000,000.00	48.57
22020501	LOCAL TRAINING		50,000,000.00	0.00	50,000,000.00	20,000,000.00	30,000,000.00	40.00
22020502	INTERNATIONAL TRAINING		300,000,000.00	0.00	300,000,000.00	150,000,000.00	150,000,000.00	50.00
220206	OTHER SERVICES - GENERAL		3,500,000.00	0.00	3,500,000.00	1,000,000.00	2,500,000.00	28.57



22020601	SECURITY SERVICES		2,500,000.00	0.00	2,500,000.00	0.00	2,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	0.00	20,000,000.00	0.00
22020703	LEGAL SERVICES		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>673,000,000.00</b>	<b>0.00</b>	<b>673,000,000.00</b>	<b>402,260,000.00</b>	<b>270,740,000.00</b>	<b>59.77</b>
22021002	HONORARIUM & SITTING ALLOWANCE		10,000,000.00	0.00	10,000,000.00	3,000,000.00	7,000,000.00	30.00
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000.00	0.00	1,000,000.00	510,000.00	490,000.00	51.00
22021004	MEDICAL EXPENSES - LOCAL		62,000,000.00	0.00	62,000,000.00	0.00	62,000,000.00	0.00
22021007	WELFARE PACKAGES		100,000,000.00	0.00	100,000,000.00	2,400,000.00	97,600,000.00	2.40
22021024	COMMITTEE & COMMISSION EXPENSES		500,000,000.00	0.00	500,000,000.00	396,350,000.00	103,650,000.00	79.27
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>84,549,999.00</b>	<b>0.00</b>	<b>84,549,999.00</b>	<b>27,434,000.00</b>	<b>57,115,999.00</b>	<b>32.45</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>84,549,999.00</b>	<b>0.00</b>	<b>84,549,999.00</b>	<b>27,434,000.00</b>	<b>57,115,999.00</b>	<b>32.45</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		84,549,999.00	0.00	84,549,999.00	27,434,000.00	57,115,999.00	32.45
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
22060301	FOREIGN PRINCIPAL - TREASURY BILL		500,000.00	0.00	500,000.00	0.00	0.00	0



**NOTE 32**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
011200400100	STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		171,824,817.00	0.00	171,824,817.00	3,778,085.52	168,046,731.48	2.20
21	PERSONNEL COST		117,624,817.00	0.00	117,624,817.00	1,918,085.52	115,706,731.48	1.63
2101	SALARY		117,624,817.00	0.00	117,624,817.00	1,918,085.52	115,706,731.48	1.63
210101	SALARIES AND WAGES		117,624,817.00	0.00	117,624,817.00	1,918,085.52	115,706,731.48	1.63
21010101	SALARY		1,800,000.00	0.00	1,800,000.00	1,918,085.52	(118,085.52)	106.56
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES		115,824,817.00	0.00	115,824,817.00	0.00	115,824,817.00	0.00
22	OTHER RECURRENT COSTS		54,200,000.00	0.00	54,200,000.00	1,860,000.00	52,340,000.00	3.43
2202	OVERHEAD COST		38,700,000.00	0.00	38,700,000.00	1,810,000.00	36,890,000.00	4.68
220201	TRAVELLING & TRANSPORT- GENERAL		10,000,000.00	0.00	10,000,000.00	1,740,000.00	8,260,000.00	17.40
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		10,000,000.00	0.00	10,000,000.00	1,740,000.00	8,260,000.00	17.40
220202	UTILITIES - GENERAL		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		5,600,000.00	0.00	5,600,000.00	840,000.00	4,760,000.00	15.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,000,000.00	0.00	3,000,000.00	730,000.00	2,270,000.00	24.33
22020302	BOOKS		500,000.00	0.00	500,000.00	80,000.00	420,000.00	16.00
22020303	NEWS PAPERS		100,000.00	0.00	100,000.00	30,000.00	70,000.00	30.00
22020309	UNIFORM & OTHER CLOTHING		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL		6,000,000.00	0.00	6,000,000.00	470,000.00	5,530,000.00	7.83
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,000,000.00	0.00	2,000,000.00	50,000.00	1,950,000.00	2.50
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		2,000,000.00	0.00	2,000,000.00	420,000.00	1,580,000.00	21.00
220205	TRAINING - GENERAL		8,000,000.00	0.00	8,000,000.00	300,000.00	7,700,000.00	3.75
22020501	LOCAL TRAINING		8,000,000.00	0.00	8,000,000.00	300,000.00	7,700,000.00	3.75
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		5,000,000.00	0.00	5,000,000.00	200,000.00	4,800,000.00	4.00
22020703	LEGAL SERVICES		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES		2,000,000.00	0.00	2,000,000.00	200,000.00	1,800,000.00	10.00
2203	LOANS & ADVANCES		15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
220301	STAFF LOANS & ADVANCES		15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
22030105	SPECTACLE ADVANCES		15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00



<b>NOTE 33</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
012300100100	MINISTRY OF INFORMATION & CULTURE							
2	EXPENDITURES		166,164,554.00	0.00	166,164,554.00	123,985,838.48	42,178,715.52	74.62
21	PERSONNEL COST		109,564,554.00	0.00	109,564,554.00	99,201,638.48	10,362,915.52	90.54
2101	SALARY		109,564,554.00	0.00	109,564,554.00	99,201,638.48	10,362,915.52	90.54
210101	SALARIES AND WAGES		109,564,554.00	0.00	109,564,554.00	99,201,638.48	10,362,915.52	90.54
21010101	SALARY		109,564,554.00	0.00	109,564,554.00	99,201,638.48	10,362,915.52	90.54
22	OTHER RECURRENT COSTS		56,600,000.00	0.00	56,600,000.00	24,784,200.00	31,815,800.00	43.79
2202	OVERHEAD COST		56,600,000.00	0.00	56,600,000.00	24,784,200.00	31,815,800.00	43.79
220201	TRAVELLING & TRANSPORT- GENERAL		5,000,000.00	0.00	5,000,000.00	4,950,000.00	50,000.00	99.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	0.00	5,000,000.00	4,950,000.00	50,000.00	99.00
220202	UTILITIES - GENERAL		100,000.00	0.00	200,000.00	145,000.00	55,000.00	72.50
22020201	ELECTRICITY CHARGES		100,000.00	100,000.00	200,000.00	145,000.00	55,000.00	72.50
220203	MATERIALS & SUPPLIES - GENERAL		2,000,000.00	0.00	3,900,000.00	3,300,000.00	600,000.00	84.62
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	1,900,000.00	3,900,000.00	3,300,000.00	600,000.00	84.62
220204	MAINTENANCE SERVICES - GENERAL		4,500,000.00	0.00	4,500,000.00	2,839,000.00	1,661,000.00	63.09
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		4,000,000.00	0.00	4,000,000.00	2,839,000.00	1,161,000.00	70.98
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
220205	TRAINING - GENERAL		4,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020501	LOCAL TRAINING		4,000,000.00	(2,000,000.00)	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		41,000,000.00	0.00	41,000,000.00	13,550,200.00	27,449,800.00	33.05
22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENT		22,000,000.00	0.00	22,000,000.00	8,110,200.00	13,889,800.00	36.86
22021007	WELFARE PACKAGES		6,000,000.00	0.00	6,000,000.00	5,440,000.00	560,000.00	90.67
22021031	CARNIVAL AND FESTIVAL EXPENSES		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00



**NOTE 34**

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		YEAR		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
012300200100	HISTORY BUREAU							
2	EXPENDITURES		3,600,000.00	0.00	3,600,000.00	130,000.00	3,470,000.00	3.61
22	OTHER RECURRENT COSTS		3,600,000.00	0.00	3,600,000.00	130,000.00	3,470,000.00	3.61
2202	OVERHEAD COST		3,600,000.00	0.00	3,600,000.00	130,000.00	3,470,000.00	3.61
220201	TRAVELLING & TRANSPORT- GENERAL		300,000.00	0.00	300,000.00	-	300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000.00	0.00	300,000.00		300,000.00	0.00
220202	UTILITIES - GENERAL		350,000.00	0.00	350,000.00	10,000.00	340,000.00	2.86
22020201	ELECTRICITY CHARGES		350,000.00	0.00	350,000.00	10,000.00	340,000.00	2.86
22020202	TELEPHONE CHARGES		0.00	0.00	0.00		-	
220203	MATERIALS & SUPPLIES - GENERAL		1,300,000.00	0.00	1,300,000.00	100,000.00	1,200,000.00	7.69
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
22020302	BOOKS		1,000,000.00	0.00	1,000,000.00		1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL		600,000.00	0.00	600,000.00	-	600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		300,000.00	0.00	300,000.00		300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	0.00	300,000.00		300,000.00	0.00
220205	TRAINING - GENERAL		100,000.00	0.00	100,000.00	-	100,000.00	0.00
22020501	LOCAL TRAINING		100,000.00	0.00	100,000.00		100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		100,000.00	0.00	100,000.00	-	100,000.00	0.00
22020706	SURVEYING SERVICES		100,000.00	0.00	100,000.00		100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		850,000.00	0.00	850,000.00	20,000.00	830,000.00	2.35
22021002	HONORARIUM & SITTING ALLOWANCE		100,000.00	0.00	100,000.00		100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENT		300,000.00	0.00	300,000.00		300,000.00	0.00
22021007	WELFARE PACKAGES		350,000.00	0.00	350,000.00	20,000.00	330,000.00	5.71
22021031	CARNIVAL AND FESTIVAL EXPENSES		100,000.00	0.00	100,000.00		100,000.00	0.00



**NOTE 35**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
012300300100	KEBBI STATE TELEVISION (KBTV)							
2	EXPENDITURES		143,210,000.00	0.00	143,210,000.00	136,367,031.33	6,842,968.67	95.22
21	PERSONNEL COST		121,000,000.00	0.00	121,000,000.00	119,857,031.33	1,142,968.67	99.06
2101	SALARY		121,000,000.00	0.00	121,000,000.00	119,857,031.33	1,142,968.67	99.06
210101	SALARIES AND WAGES		121,000,000.00	0.00	121,000,000.00	119,857,031.33	1,142,968.67	99.06
21010101	SALARY		121,000,000.00	0.00	121,000,000.00	119,857,031.33	1,142,968.67	99.06
22	OTHER RECURRENT COSTS		22,210,000.00	0.00	22,210,000.00	16,510,000.00	5,700,000.00	74.34
2202	OVERHEAD COST		22,110,000.00	0.00	22,110,000.00	16,480,000.00	5,630,000.00	74.54
220201	TRAVELLING & TRANSPORT- GENERAL		1,500,000.00	0.00	1,500,000.00	1,250,000.00	250,000.00	83.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000.00	0.00	1,500,000.00	1,250,000.00	250,000.00	83.33
220202	UTILITIES - GENERAL		1,000,000.00	0.00	1,000,000.00	850,000.00	150,000.00	85.00
22020202	TELEPHONE CHARGES		1,000,000.00	0.00	1,000,000.00	850,000.00	150,000.00	85.00
220203	MATERIALS & SUPPLIES - GENERAL		3,900,000.00	0.00	3,900,000.00	2,380,000.00	1,520,000.00	61.03
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,500,000.00	0.00	3,500,000.00	2,180,000.00	1,320,000.00	62.29
22020307	DRUGS/LABOURATORY/MEDICAL SUPPLIES		200,000.00	0.00	200,000.00	100,000.00	100,000.00	50.00
22020309	UNIFORMS AND OTHER CLOTHING		200,000.00	0.00	200,000.00	100,000.00	100,000.00	50.00
220204	MAINTENANCE SERVICES - GENERAL		12,150,000.00	0.00	12,150,000.00	9,250,000.00	2,900,000.00	76.13
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		10,600,000.00	0.00	10,600,000.00	8,150,000.00	2,450,000.00	76.89
22020402	MAINTENANCE OF OFFICE FURNITURE		1,400,000.00	0.00	1,400,000.00	1,050,000.00	350,000.00	75.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT		150,000.00	0.00	150,000.00	50,000.00	100,000.00	33.33
220205	TRAINING - GENERAL		500,000.00	0.00	500,000.00	300,000.00	200,000.00	60.00
22020501	LOCAL TRAINING		500,000.00	0.00	500,000.00	300,000.00	200,000.00	60.00
220206	OTHER SERVICES - GENERAL		300,000.00	0.00	300,000.00	160,000.00	140,000.00	53.33
22020605	CLEANING & FUMIGATION SERVICES		300,000.00	0.00	300,000.00	160,000.00	140,000.00	53.33
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
22020708	MEDICAL CONSULTING		500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
220208	FUEL & LUBRICANTS - GENERAL		0.00	0.00	0.00	0.00	-	-
22020803	PLANT/GENERATOR FUEL COST		0.00	0.00	0.00	0.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL		2,260,000.00	0.00	2,260,000.00	1,890,000.00	370,000.00	83.63
22021003	PUBLICITY & ADVERTISEMENT		1,800,000.00	0.00	1,800,000.00	1,765,000.00	35,000.00	98.06
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00	50,000.00	150,000.00	25.00
22021031	CARNIVAL AND FESTIVAL EXPENSES		260,000.00	0.00	260,000.00	75,000.00	185,000.00	28.85
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	30,000.00	70,000.00	30.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	30,000.00	70,000.00	30.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	30,000.00	70,000.00	30.00



<b>NOTE 36</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
012300400100	KEBBI BROADCASTING CORPORATION (KBC)							
2	EXPENDITURES		142,021,286.00	0.00	142,021,286.00	129,406,222.04	12,615,063.96	91.12
21	PERSONNEL COST		133,721,286.00	0.00	133,721,286.00	121,331,889.04	12,389,396.96	90.73
2101	SALARY		133,721,286.00	0.00	133,721,286.00	121,331,889.04	12,389,396.96	90.73
210101	SALARIES AND WAGES		133,721,286.00	0.00	133,721,286.00	121,331,889.04	12,389,396.96	90.73
21010101	SALARY		133,721,286.00	0.00	133,721,286.00	121,331,889.04	12,389,396.96	90.73
22	OTHER RECURRENT COSTS		8,300,000.00	0.00	8,300,000.00	8,074,333.00	225,667.00	97.28
2202	OVERHEAD COST		8,250,000.00	0.00	8,250,000.00	8,034,333.00	215,667.00	97.39
220201	TRAVELLING & TRANSPORT- GENERAL		500,000.00	0.00	500,000.00	495,000.00	5,000.00	99.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00	495,000.00	5,000.00	99.00
220202	UTILITIES - GENERAL		600,000.00	0.00	600,000.00	581,500.00	18,500.00	96.92
22020201	ELECTRICITY CHARGES		600,000.00	0.00	600,000.00	581,500.00	18,500.00	96.92
220203	MATERIALS & SUPPLIES - GENERAL		700,000.00	0.00	700,000.00	653,500.00	46,500.00	93.36
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		700,000.00	0.00	700,000.00	653,500.00	46,500.00	93.36
220204	MAINTENANCE SERVICES - GENERAL		4,450,000.00	0.00	4,450,000.00	4,442,833.00	7,167.00	99.84
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		4,000,000.00	0.00	4,000,000.00	3,993,833.00	6,167.00	99.85
22020402	MAINTENANCE OF OFFICE FURNITURE		450,000.00	0.00	450,000.00	449,000.00	1,000.00	99.78
220208	FUEL & LUBRICANTS - GENERAL		0.00	0.00	0.00	0.00	-	
22020803	PLANT/GENERATOR FUEL COST		0.00	0.00	0.00	0.00	-	
220210	MISCELLANEOUS EXPENSES GENERAL		2,000,000.00	0.00	2,000,000.00	1,861,500.00	138,500.00	93.08
22021002	HONORARIUM & SITTING ALLOWANCE		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22021007	WELFARE PACKAGES		1,800,000.00	0.00	1,800,000.00	1,661,500.00	138,500.00	92.31
2204	GRANTS AND CONTRIBUTIONS GENERAL		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00





**NOTE 37**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			BUDGET	BUDGET		ACTUAL		PERFORMANC
012500500100	ESTABLISHMENT TRAINING & PENSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		386,700,000.00	0.00	386,700,000.00	310,692,740.78	76,007,259.22	80.34
21	PERSONNEL COST		256,000,000.00	0.00	256,000,000.00	221,646,740.78	34,353,259.22	86.58
2101	SALARY		256,000,000.00	0.00	256,000,000.00	221,646,740.78	34,353,259.22	86.58
210101	SALARIES AND WAGES		256,000,000.00	0.00	256,000,000.00	221,646,740.78	34,353,259.22	86.58
21010101	SALARY		256,000,000.00	0.00	256,000,000.00	221,646,740.78	34,353,259.22	86.58
22	OTHER RECURRENT COSTS		130,700,000.00	0.00	130,700,000.00	89,046,000.00	41,654,000.00	68.13
2202	OVERHEAD COST		100,700,000.00	0.00	100,700,000.00	61,546,000.00	39,154,000.00	61.12
220201	TRAVELLING & TRANSPORT- GENERAL		2,000,000.00	0.00	2,000,000.00	720,000.00	1,280,000.00	36.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	720,000.00	1,280,000.00	36.00
220202	UTILITIES - GENERAL		0.00	0.00	0.00	0.00	-	
22020201	ELECTRICITY CHARGES		0.00	0.00	0.00	0.00	-	
220203	MATERIALS & SUPPLIES - GENERAL		500,000.00	0.00	500,000.00	251,000.00	249,000.00	50.20
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		500,000.00	0.00	500,000.00	251,000.00	249,000.00	50.20
220204	MAINTENANCE SERVICES - GENERAL		21,000,000.00	0.00	21,000,000.00	5,789,000.00	15,211,000.00	27.57
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		500,000.00	0.00	500,000.00	300,000.00	200,000.00	60.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	499,200.00	800.00	99.84
22020406	OTHER MAINTENANCE SERVICES		20,000,000.00	0.00	20,000,000.00	4,989,800.00	15,010,200.00	24.95
220205	TRAINING - GENERAL		25,000,000.00	0.00	25,000,000.00	15,986,000.00	9,014,000.00	63.94
22020501	LOCAL TRAINING		0.00	0.00	0.00	0.00	-	
22020502	INTERNATIONAL TRAINING		25,000,000.00	0.00	25,000,000.00	15,986,000.00	9,014,000.00	63.94
220210	MISCELLANEOUS EXPENSES GENERAL		52,200,000.00	0.00	52,200,000.00	38,800,000.00	13,400,000.00	74.33
22021002	HONORARIUM & SITTING ALLOWANCE		50,000,000.00	0.00	50,000,000.00	38,103,000.00	11,897,000.00	76.21
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00	197,000.00	3,000.00	98.50
22021021	SPECIAL DAY / CELEBRATIONS		2,000,000.00	0.00	2,000,000.00	500,000.00	1,500,000.00	25.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		30,000,000.00	0.00	30,000,000.00	27,500,000.00	2,500,000.00	91.67
220401	LOCAL GRANTS AND CONTRIBUTIONS		30,000,000.00	0.00	30,000,000.00	27,500,000.00	2,500,000.00	91.67
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		30,000,000.00	0.00	30,000,000.00	27,500,000.00	2,500,000.00	91.67



NOTE 38								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
012500700100	STATE MANPOWER COMMITTEE							
2	EXPENDITURES		360,000.00	0.00	360,000.00	360,000.00	-	100.00
22	OTHER RECURRENT COSTS		360,000.00	0.00	360,000.00	360,000.00	-	100.00
2202	OVERHEAD COST		360,000.00	0.00	360,000.00	360,000.00	-	100.00
220201	TRAVELLING & TRANSPORT- GENERAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		100,000.00	0.00	100,000.00	100,000.00	-	100.00
220202	UTILITIES - GENERAL		30,000.00	0.00	30,000.00	30,000.00	-	100.00
22020201	ELECTRICITY CHARGES		30,000.00	0.00	30,000.00	30,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		70,000.00	0.00	70,000.00	70,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		70,000.00	0.00	70,000.00	70,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		40,000.00	0.00	40,000.00	40,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		30,000.00	0.00	30,000.00	30,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		10,000.00	0.00	10,000.00	10,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		120,000.00	0.00	120,000.00	120,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		50,000.00	0.00	50,000.00	50,000.00	-	100.00
22021007	WELFARE PACKAGES		70,000.00	0.00	70,000.00	70,000.00	-	100.00



NOTE 39								
CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
016400100100	MINISTRY OF SPECIAL DUTIES	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		650,000,000.00					
23	CAPITAL EXPENDITURE		650,000,000.00					
2305	OTHER CAPITAL PROJECT		650,000,000.00					
230501	ACQUISITION OF NON TANGIBLE ASSETS		650,000,000.00					
23050101	RESEARCH AND DEVELOPMENT		650,000,000.00					



<b>NOTE 40</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
014000100100	OFFICE OF THE AUDITOR GENERAL							
2	EXPENDITURES		170,090,444.00	0.00	170,090,444.00	53,791,679.05	116,298,764.95	31.63
21	PERSONNEL COST		112,040,444.00	0.00	112,040,444.00	40,391,679.05	71,648,764.95	36.05
2101	SALARY		112,040,444.00	0.00	112,040,444.00	40,391,679.05	71,648,764.95	36.05
210101	SALARIES AND WAGES		112,040,444.00	0.00	112,040,444.00	40,391,679.05	71,648,764.95	36.05
21010101	SALARY		104,883,643.00	0.00	104,883,643.00	35,952,886.97	68,930,756.03	34.28
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		7,156,801.00	0.00	7,156,801.00	4,438,792.08	2,718,008.92	62.02
22	OTHER RECURRENT COSTS		58,050,000.00	0.00	58,050,000.00	13,400,000.00	44,650,000.00	23.08
2202	OVERHEAD COST		57,950,000.00	0.00	57,950,000.00	13,400,000.00	44,550,000.00	23.12
220201	TRAVELLING & TRANSPORT- GENERAL		3,500,000.00	0.00	3,500,000.00	1,730,000.00	1,770,000.00	49.43
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,500,000.00	0.00	3,500,000.00	1,730,000.00	1,770,000.00	49.43
220202	UTILITIES - GENERAL		3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
22020201	ELECTRICITY CHARGES		3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		17,000,000.00	0.00	17,000,000.00	4,690,000.00	12,310,000.00	27.59
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	490,000.00	1,510,000.00	24.50
22020306	PRINTING OF SECURITY DOCUMENTS		10,000,000.00	0.00	10,000,000.00	4,200,000.00	5,800,000.00	42.00
22020309	UNIFORMS & OTHER CLOTHING		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL		15,000,000.00	0.00	15,000,000.00	2,450,000.00	12,550,000.00	16.33
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		7,000,000.00	0.00	7,000,000.00	1,270,000.00	5,730,000.00	18.14
22020402	MAINTENANCE OF OFFICE FURNITURE		8,000,000.00	0.00	8,000,000.00	1,180,000.00	6,820,000.00	14.75
220205	TRAINING - GENERAL		10,500,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
22020501	LOCAL TRAINING		10,500,000.00	0.00	10,500,000.00	0.00	10,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020703	LEGAL SERVICES		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		8,750,000.00	0.00	8,750,000.00	4,530,000.00	4,220,000.00	51.77
22021002	HONORARIUM & SITTING ALLOWANCE		3,100,000.00	0.00	3,100,000.00	980,000.00	2,120,000.00	31.61
22021003	PUBLICITY & ADVERTISEMENT		5,000,000.00	0.00	5,000,000.00	3,550,000.00	1,450,000.00	71.00
22021006	POSTAGES & COURIER SERVICES		400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22021007	WELFARE PACKAGES		250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00



**NOTE 41**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT							
2	EXPENDITURES		150,738,218.79	0.00	150,738,218.79	40,086,754.23	110,651,464.56	26.59
21	PERSONNEL COST		98,038,218.79	0.00	98,038,218.79	38,286,754.23	59,751,464.56	39.05
2101	SALARY		98,038,218.79	0.00	98,038,218.79	38,286,754.23	59,751,464.56	39.05
210101	SALARIES AND WAGES		98,038,218.79	0.00	98,038,218.79	38,286,754.23	59,751,464.56	39.05
21010101	SALARY		90,955,418.79	0.00	90,955,418.79	33,815,439.39	57,139,979.40	37.18
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		7,082,800.00	0.00	7,082,800.00	4,471,314.84	2,611,485.16	63.13
22	OTHER RECURRENT COSTS		52,700,000.00	0.00	52,700,000.00	1,800,000.00	50,900,000.00	3.42
2202	OVERHEAD COST		51,200,000.00	0.00	51,200,000.00	1,800,000.00	49,400,000.00	3.52
220201	TRAVELLING & TRANSPORT- GENERAL		2,000,000.00	0.00	2,000,000.00	290,000.00	1,710,000.00	14.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	290,000.00	1,710,000.00	14.50
220202	UTILITIES - GENERAL		1,000,000.00	0.00	1,000,000.00	50,000.00	950,000.00	5.00
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	50,000.00	950,000.00	5.00
220203	MATERIALS & SUPPLIES - GENERAL		6,500,000.00	0.00	6,500,000.00	585,000.00	5,915,000.00	9.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		500,000.00	0.00	500,000.00	295,000.00	205,000.00	59.00
22020306	PRINTING OF SECURITY DOCUMENTS		6,000,000.00	0.00	6,000,000.00	290,000.00	5,710,000.00	4.83
220204	MAINTENANCE SERVICES - GENERAL		5,100,000.00	0.00	5,100,000.00	435,000.00	4,665,000.00	8.53
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,000,000.00	0.00	3,000,000.00	145,000.00	2,855,000.00	4.83
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	145,000.00	855,000.00	14.50
22020404	MAINTENANCE OF OFFICE /IT EQUIPMENTS		1,100,000.00	0.00	1,100,000.00	145,000.00	955,000.00	13.18
220205	TRAINING - GENERAL		20,300,000.00	0.00	20,300,000.00	0.00	20,300,000.00	0.00
22020501	LOCAL TRAINING		20,300,000.00	0.00	20,300,000.00	0.00	20,300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020701	FINANCIAL CONSULTING		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		6,300,000.00	0.00	6,300,000.00	440,000.00	5,860,000.00	6.98
22021002	HONORARIUM & SITTING ALLOWANCE		1,300,000.00	0.00	1,300,000.00	150,000.00	1,150,000.00	11.54
22021007	WELFARE PACKAGES		0.00	0.00	0.00	290,000.00	(290,000.00)	
22021033	OTHER MISC EXPENDITURE		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00



NOTE 42								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
014700100100	CIVIL SERVICE COMMISSION							
2	EXPENDITURES		83,663,976.00	0.00	83,663,976.00	17,546,404.11	66,117,571.89	20.97
21	PERSONNEL COST		70,313,976.00	0.00	70,313,976.00	5,596,404.11	64,717,571.89	7.96
2101	SALARY		70,313,976.00	0.00	70,313,976.00	5,596,404.11	64,717,571.89	7.96
210101	SALARIES AND WAGES		70,313,976.00	0.00	70,313,976.00	5,596,404.11	64,717,571.89	7.96
21010101	SALARY		35,000,000.00	0.00	35,000,000.00	5,596,404.11	29,403,595.89	15.99
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		35,313,976.00	0.00	35,313,976.00		35,313,976.00	0.00
22	OTHER RECURRENT COSTS		13,350,000.00	0.00	13,350,000.00	11,950,000.00	1,400,000.00	89.51
2202	OVERHEAD COST		13,350,000.00	0.00	13,350,000.00	11,950,000.00	1,400,000.00	89.51
220201	TRAVELLING & TRANSPORT- GENERAL		5,000,000.00	0.00	5,000,000.00	4,990,000.00	10,000.00	99.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	0.00	5,000,000.00	4,990,000.00	10,000.00	99.80
220202	UTILITIES - GENERAL		200,000.00	0.00	200,000.00	110,000.00	90,000.00	55.00
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	110,000.00	90,000.00	55.00
220203	MATERIALS & SUPPLIES - GENERAL		4,200,000.00	0.00	4,200,000.00	3,620,000.00	580,000.00	86.19
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,500,000.00	0.00	2,500,000.00	2,220,000.00	280,000.00	88.80
22020306	PRINTING OF NON SECURITY DOCUMENTS		1,700,000.00	0.00	1,700,000.00	1,400,000.00	300,000.00	82.35
220204	MAINTENANCE SERVICES - GENERAL		1,200,000.00	0.00	1,200,000.00	690,000.00	510,000.00	57.50
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	690,000.00	310,000.00	69.00
220205	TRAINING - GENERAL		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		750,000.00	0.00	750,000.00	540,000.00	210,000.00	72.00
22021001	REFRESHMENT & MEALS		450,000.00	0.00	450,000.00	450,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22021007	WELFARE PACKAGES		100,000.00	0.00	100,000.00	90,000.00	10,000.00	90.00



NOTE 43								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
014800100100	KEBBI STATE INDEPENDENT ELECTORAL COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		67,407,924.00	0.00	67,407,924.00	36,763,086.46	30,644,837.54	54.54
21	PERSONNEL COST		43,407,924.00	0.00	43,407,924.00	30,765,986.46	12,641,937.54	70.88
2101	SALARY		43,407,924.00	0.00	43,407,924.00	30,765,986.46	12,641,937.54	70.88
210101	SALARIES AND WAGES		43,407,924.00	0.00	43,407,924.00	30,765,986.46	12,641,937.54	70.88
21010101	SALARY		7,600,000.00	0.00	7,600,000.00	3,804,342.90	3,795,657.10	50.06
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		35,807,924.00	0.00	35,807,924.00	26,961,643.56	8,846,280.44	75.30
22	OTHER RECURRENT COSTS		24,000,000.00	0.00	24,000,000.00	5,997,100.00	18,002,900.00	24.99
2202	OVERHEAD COST		22,000,000.00	0.00	22,000,000.00	5,897,100.00	16,102,900.00	26.81
220201	TRAVELLING & TRANSPORT- GENERAL		6,000,000.00	0.00	6,000,000.00	860,000.00	5,140,000.00	14.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,000,000.00	0.00	6,000,000.00	860,000.00	5,140,000.00	14.33
220202	UTILITIES - GENERAL		500,000.00	0.00	500,000.00	190,000.00	310,000.00	38.00
22020201	ELECTRICITY CHARGES		500,000.00	0.00	500,000.00	190,000.00	310,000.00	38.00
220203	MATERIALS & SUPPLIES - GENERAL		2,500,000.00	0.00	2,500,000.00	312,500.00	2,187,500.00	12.50
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,500,000.00	0.00	2,500,000.00	312,500.00	2,187,500.00	12.50
220204	MAINTENANCE SERVICES - GENERAL		6,000,000.00	0.00	6,000,000.00	999,100.00	5,000,900.00	16.65
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		4,000,000.00	0.00	4,000,000.00	708,000.00	3,292,000.00	17.70
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	0.00	2,000,000.00	291,100.00	1,708,900.00	14.56
220210	MISCELLANEOUS EXPENSES GENERAL		7,000,000.00	0.00	7,000,000.00	3,535,500.00	3,464,500.00	50.51
22021001	REFRESHMENT & MEALS		2,000,000.00	0.00	2,000,000.00	321,500.00	1,678,500.00	16.08
22021002	HONORARIUM & SITTING ALLOWANCE		5,000,000.00	0.00	5,000,000.00	3,214,000.00	1,786,000.00	64.28
2204	GRANTS AND CONTRIBUTIONS GENERAL		2,000,000.00	0.00	2,000,000.00	100,000.00	1,900,000.00	5.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		2,000,000.00	0.00	2,000,000.00	100,000.00	1,900,000.00	5.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		2,000,000.00	0.00	2,000,000.00	100,000.00	1,900,000.00	5.00





NOTE 44								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			BUDGET	BUDGET		ACTUAL		PERFORMANCE
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		18,510,000.00	0.00	18,510,000.00	16,882,919.76	1,627,080.24	91.21
21	PERSONNEL COST		5,510,000.00	0.00	5,510,000.00	4,882,919.76	627,080.24	88.62
2101	SALARY		5,510,000.00	0.00	5,510,000.00	4,882,919.76	627,080.24	88.62
210101	SALARIES AND WAGES		5,510,000.00	0.00	5,510,000.00	4,882,919.76	627,080.24	88.62
21010101	SALARY		5,510,000.00	0.00	5,510,000.00	4,882,919.76	627,080.24	88.62
22	OTHER RECURRENT COSTS		13,000,000.00	0.00	13,000,000.00	12,000,000.00	1,000,000.00	92.31
2202	OVERHEAD COST		13,000,000.00	0.00	13,000,000.00	12,000,000.00	1,000,000.00	92.31
220201	TRAVELLING & TRANSPORT- GENERAL		2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
220202	UTILITIES - GENERAL		1,500,000.00	0.00	1,500,000.00	1,480,200.00	19,800.00	98.68
22020201	ELECTRICITY CHARGES		1,500,000.00	0.00	1,500,000.00	1,480,200.00	19,800.00	98.68
220203	MATERIALS & SUPPLIES - GENERAL		3,000,000.00	0.00	3,000,000.00	1,600,000.00	1,400,000.00	53.33
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	850,000.00	1,150,000.00	42.50
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000.00	0.00	1,000,000.00	750,000.00	250,000.00	75.00
220204	MAINTENANCE SERVICES - GENERAL		8,500,000.00	0.00	8,500,000.00	1,955,200.00	6,544,800.00	23.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	0.00	1,500,000.00	555,200.00	944,800.00	37.01
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	0.00	2,000,000.00	1,400,000.00	600,000.00	70.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220205	TRAINING - GENERAL		3,000,000.00	0.00	3,000,000.00	2,930,000.00	70,000.00	97.67
22020501	LOCAL TRAINING		3,000,000.00	0.00	3,000,000.00	2,930,000.00	70,000.00	97.67
220210	MISCELLANEOUS EXPENSES GENERAL		3,500,000.00	0.00	3,500,000.00	2,134,600.00	1,365,400.00	60.99
22021001	REFRESHMENT & MEALS		2,000,000.00	0.00	2,000,000.00	1,374,600.00	625,400.00	68.73
22021002	HONORARIUM & SITTING ALLOWANCE		1,500,000.00	0.00	1,500,000.00	760,000.00	740,000.00	50.67



NOTE 45								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET
			BUDGET	BUDGET				PERFORMANCE
014900200100	LOCAL GOVT. STAFF PENSION BOARD	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		4,550,000.00	0.00	4,550,000.00	3,940,299.44	609,700.56	86.60
21	PERSONNEL COST		2,500,000.00	0.00	2,500,000.00	2,240,299.44	259,700.56	89.61
2101	SALARY		2,500,000.00	0.00	2,500,000.00	2,240,299.44	259,700.56	89.61
210101	SALARIES AND WAGES		2,500,000.00	0.00	2,500,000.00	2,240,299.44	259,700.56	89.61
21010101	SALARY		2,500,000.00	0.00	2,500,000.00	2,240,299.44	259,700.56	89.61
22	OTHER RECURRENT COSTS		2,050,000.00	0.00	2,050,000.00	1,700,000.00	350,000.00	82.93
2202	OVERHEAD COST		2,000,000.00	0.00	2,000,000.00	1,650,000.00	350,000.00	82.50
220201	TRAVELLING & TRANSPORT- GENERAL		500,000.00	0.00	500,000.00	500,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00	500,000.00	-	100.00
220202	UTILITIES - GENERAL		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	200,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		500,000.00	0.00	500,000.00	500,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	300,000.00	-	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		200,000.00	0.00	200,000.00	200,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		300,000.00	0.00	300,000.00	300,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		150,000.00	0.00	150,000.00	150,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		150,000.00	0.00	150,000.00	150,000.00	-	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22020701	FINANCIAL CONSULTING		100,000.00	0.00	100,000.00	100,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		400,000.00	0.00	400,000.00	50,000.00	350,000.00	12.50
22021001	REFRESHMENT & MEALS		50,000.00	0.00	50,000.00	50,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		350,000.00	0.00	350,000.00	0.00	350,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		50,000.00	0.00	50,000.00	50,000.00	-	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		50,000.00	0.00	50,000.00	50,000.00	-	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		50,000.00	0.00	50,000.00	50,000.00	-	100.00



**NOTE 46**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
021500100100	MINISTRY OF AGRICULTURE							
2	EXPENDITURES		279,300,000.00	0.00	279,300,000.00	216,009,109.55	63,290,890.45	77.34
21	PERSONNEL COST		250,000,000.00	0.00	250,000,000.00	206,419,109.55	43,580,890.45	82.57
2101	SALARY		250,000,000.00	0.00	250,000,000.00	206,419,109.55	43,580,890.45	82.57
210101	SALARIES AND WAGES		250,000,000.00	0.00	250,000,000.00	206,419,109.55	43,580,890.45	82.57
21010101	SALARY		250,000,000.00	0.00	250,000,000.00	206,419,109.55	43,580,890.45	82.57
22	OTHER RECURRENT COSTS		29,300,000.00	0.00	29,300,000.00	9,590,000.00	19,710,000.00	32.73
2202	OVERHEAD COST		29,300,000.00	0.00	29,300,000.00	9,590,000.00	19,710,000.00	32.73
220201	TRAVELLING & TRANSPORT- GENERAL		2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
220202	UTILITIES - GENERAL		250,000.00	0.00	250,000.00	230,000.00	20,000.00	92.00
22020201	ELECTRICITY CHARGES		250,000.00	0.00	250,000.00	230,000.00	20,000.00	92.00
220203	MATERIALS & SUPPLIES - GENERAL		2,000,000.00	0.00	2,000,000.00	1,713,900.00	286,100.00	85.70
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	1,713,900.00	286,100.00	85.70
220204	MAINTENANCE SERVICES - GENERAL		11,000,000.00	0.00	11,000,000.00	4,040,500.00	6,959,500.00	36.73
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,000,000.00	0.00	3,000,000.00	1,598,750.00	1,401,250.00	53.29
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	1,381,750.00	1,618,250.00	46.06
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		5,000,000.00	0.00	5,000,000.00	1,060,000.00	3,940,000.00	21.20
220205	TRAINING - GENERAL		5,000,000.00	0.00	5,000,000.00	925,600.00	4,074,400.00	18.51
22020501	LOCAL TRAINING		5,000,000.00	0.00	5,000,000.00	925,600.00	4,074,400.00	18.51
220210	MISCELLANEOUS EXPENSES GENERAL		9,050,000.00	0.00	9,050,000.00	780,000.00	8,270,000.00	8.62
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000.00	0.00	2,000,000.00	159,500.00	1,840,500.00	7.98
22021007	WELFARE PACKAGES		2,000,000.00	0.00	2,000,000.00	620,500.00	1,379,500.00	31.03
22021031	CARNIVAL AND FESTIVAL EXPENSES		5,050,000.00	0.00	5,050,000.00	0.00	5,050,000.00	0.00



**NOTE 47**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
021510200100	KEBBI AGRICULTURAL AND RURAL DEVELOPMENT AGENCY (KARDA)							
<b>2</b>	<b>EXPENDITURES</b>		<b>398,400,000.00</b>	<b>0.00</b>	<b>398,400,000.00</b>	<b>369,684,551.01</b>	<b>28,715,448.99</b>	<b>92.79</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>390,000,000.00</b>	<b>0.00</b>	<b>390,000,000.00</b>	<b>364,900,551.01</b>	<b>25,099,448.99</b>	<b>93.56</b>
<b>2101</b>	<b>SALARY</b>		<b>390,000,000.00</b>	<b>0.00</b>	<b>390,000,000.00</b>	<b>364,900,551.01</b>	<b>25,099,448.99</b>	<b>93.56</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>390,000,000.00</b>	<b>0.00</b>	<b>390,000,000.00</b>	<b>364,900,551.01</b>	<b>25,099,448.99</b>	<b>93.56</b>
21010101	SALARY		390,000,000.00	0.00	390,000,000.00	364,900,551.01	25,099,448.99	93.56
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>8,400,000.00</b>	<b>0.00</b>	<b>8,400,000.00</b>	<b>4,784,000.00</b>	<b>3,616,000.00</b>	<b>56.95</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>8,400,000.00</b>	<b>0.00</b>	<b>8,400,000.00</b>	<b>4,784,000.00</b>	<b>3,616,000.00</b>	<b>56.95</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,004,000.00</b>	<b>996,000.00</b>	<b>50.20</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	1,004,000.00	996,000.00	50.20
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>600,000.00</b>	<b>400,000.00</b>	<b>60.00</b>
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>480,000.00</b>	<b>520,000.00</b>	<b>48.00</b>
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,000,000.00	0.00	1,000,000.00	480,000.00	520,000.00	48.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,440,000.00</b>	<b>560,000.00</b>	<b>72.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	660,000.00	340,000.00	66.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	780,000.00	220,000.00	78.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>660,000.00</b>	<b>540,000.00</b>	<b>55.00</b>
22020501	LOCAL TRAINING		1,200,000.00	0.00	1,200,000.00	660,000.00	540,000.00	55.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>50.00</b>
22021001	REFRESHMENT & MEALS		1,200,000.00	0.00	1,200,000.00	600,000.00	600,000.00	50.00



**NOTE 48**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT	VARIANCE	BUDGET
			BUDGET	BUDGET		YEAR ACTUAL		PERFORMANCE
021510300100	RURAL ACCESS MOBILITY PROJECT (RAMP)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		3,280,000.00	0.00	3,280,000.00			0.00
22	OTHER RECURRENT COSTS		3,280,000.00	0.00	3,280,000.00			0.00
2202	OVERHEAD COST		3,180,000.00	0.00	3,180,000.00			0.00
220201	TRAVELLING & TRANSPORT- GENERAL		500,000.00	0.00	500,000.00			0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00			0.00
220203	MATERIALS & SUPPLIES - GENERAL		400,000.00	0.00	400,000.00			0.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		400,000.00	0.00	400,000.00			0.00
220204	MAINTENANCE SERVICES - GENERAL		1,800,000.00	0.00	1,800,000.00			0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,300,000.00	0.00	1,300,000.00			0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00			0.00
220205	TRAINING - GENERAL		55,000.00	0.00	55,000.00			0.00
22020501	LOCAL TRAINING		55,000.00	0.00	55,000.00			0.00
220210	MISCELLANEOUS EXPENSES GENERAL		425,000.00	0.00	425,000.00			0.00
22021001	REFRESHMENT & MEALS		370,000.00	0.00	370,000.00			0.00
22021002	HONORARIUM & SITTING ALLOWANCE		55,000.00	0.00	55,000.00			0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00			0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00			0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00			0.00



**NOTE 49**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
021510900100	FORESTRY II PROJECT							
2	EXPENDITURES		19,740,000.00	0.00	19,740,000.00	15,954,196.75	3,785,803.25	80.82
21	PERSONNEL COST		17,000,000.00	0.00	17,000,000.00	13,554,196.75	3,445,803.25	79.73
2101	SALARY		17,000,000.00	0.00	17,000,000.00	13,554,196.75	3,445,803.25	79.73
210101	SALARIES AND WAGES		17,000,000.00	0.00	17,000,000.00	13,554,196.75	3,445,803.25	79.73
21010101	SALARY		17,000,000.00	0.00	17,000,000.00	13,554,196.75	3,445,803.25	79.73
22	OTHER RECURRENT COSTS		2,740,000.00	0.00	2,740,000.00	2,400,000.00	340,000.00	87.59
2202	OVERHEAD COST		2,640,000.00	0.00	2,640,000.00	2,330,000.00	310,000.00	88.26
220201	TRAVELLING & TRANSPORT- GENERAL		500,000.00	0.00	500,000.00	470,000.00	30,000.00	94.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00	470,000.00	30,000.00	94.00
220202	UTILITIES - GENERAL		200,000.00	0.00	200,000.00	170,000.00	30,000.00	85.00
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	170,000.00	30,000.00	85.00
220203	MATERIALS & SUPPLIES - GENERAL		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL		640,000.00	0.00	640,000.00	540,000.00	100,000.00	84.38
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE		180,000.00	0.00	180,000.00	150,000.00	30,000.00	83.33
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL		160,000.00	0.00	160,000.00	140,000.00	20,000.00	87.50
22020406	OTHER MAINTENANCE SERVICES		150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
220205	TRAINING - GENERAL		150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
22020501	LOCAL TRAINING		150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
220206	OTHER SERVICES - GENERAL		250,000.00	0.00	250,000.00	200,000.00	50,000.00	80.00
22020601	SECURITY SERVICES		100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
22020605	CLEANING & FUMIGATION SERVICES		150,000.00	0.00	150,000.00	120,000.00	30,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
22020707	AGRICULTURAL CONSULTING		100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
220210	MISCELLANEOUS EXPENSES GENERAL		600,000.00	0.00	600,000.00	570,000.00	30,000.00	95.00
22021001	REFRESHMENT & MEALS		200,000.00	0.00	200,000.00	190,000.00	10,000.00	95.00
22021002	HONORARIUM & SITTING ALLOWANCE		400,000.00	0.00	400,000.00	380,000.00	20,000.00	95.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	70,000.00	30,000.00	70.00



NOTE 50								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
			BUDGET	BUDGET				
021511000100	KEBBI AGRICULTURAL SUPPLY COMPANY (KASCOM)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		9,600,000.00	0.00	9,600,000.00	8,700,000.00	900,000.00	90.63
22	OTHER RECURRENT COSTS		9,600,000.00	0.00	9,600,000.00	8,700,000.00	900,000.00	90.63
2202	OVERHEAD COST		9,400,000.00	0.00	9,400,000.00	8,500,000.00	900,000.00	90.43
220201	TRAVELLING & TRANSPORT- GENERAL		1,500,000.00	0.00	1,500,000.00	1,500,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000.00	0.00	1,500,000.00	1,500,000.00	-	100.00
220202	UTILITIES - GENERAL		500,000.00	0.00	500,000.00	500,000.00	-	100.00
22020201	ELECTRICITY CHARGES		500,000.00	0.00	500,000.00	500,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		1,750,000.00	0.00	1,750,000.00	1,750,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,750,000.00	0.00	1,750,000.00	1,750,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		2,400,000.00	0.00	2,400,000.00	1,500,000.00	900,000.00	62.50
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,400,000.00	0.00	1,400,000.00	1,400,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	100,000.00	900,000.00	10.00
220206	OTHER SERVICES - GENERAL		750,000.00	0.00	750,000.00	750,000.00	-	100.00
22020603	RESIDENTIAL RENT		750,000.00	0.00	750,000.00	750,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		2,500,000.00	0.00	2,500,000.00	2,500,000.00	-	100.00
22021001	REFRESHMENT & MEALS		1,200,000.00	0.00	1,200,000.00	1,200,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22021004	MEDICAL EXPENSES - LOCAL		300,000.00	0.00	300,000.00	300,000.00	-	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		200,000.00	0.00	200,000.00	200,000.00	-	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		200,000.00	0.00	200,000.00	200,000.00	-	100.00



NOTE 51								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
026200100100	MINISTRY OF ANIMAL HEALTH HUSBANDRY & FISHERIES							
2	EXPENDITURES		790,113,091.00	0.00	790,113,091.00	674,249,446.38	115,863,644.62	85.34
21	PERSONNEL COST		760,113,091.00	0.00	760,113,091.00	663,579,446.38	96,533,644.62	87.30
2101	SALARY		760,113,091.00	0.00	760,113,091.00	663,579,446.38	96,533,644.62	87.30
210101	SALARIES AND WAGES		760,113,091.00	0.00	760,113,091.00	663,579,446.38	96,533,644.62	87.30
21010101	SALARY		760,113,091.00	0.00	760,113,091.00	663,579,446.38	96,533,644.62	87.30
22	OTHER RECURRENT COSTS		30,000,000.00	0.00	30,000,000.00	10,670,000.00	19,330,000.00	35.57
2202	OVERHEAD COST		28,500,000.00	0.00	28,500,000.00	10,110,000.00	18,390,000.00	35.47
220201	TRAVELLING & TRANSPORT- GENERAL		2,500,000.00	0.00	2,500,000.00	900,000.00	1,600,000.00	36.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,500,000.00	0.00	2,500,000.00	900,000.00	1,600,000.00	36.00
220202	UTILITIES - GENERAL		1,500,000.00	0.00	1,500,000.00	910,000.00	590,000.00	60.67
22020201	ELECTRICITY CHARGES		1,500,000.00	0.00	1,500,000.00	910,000.00	590,000.00	60.67
220203	MATERIALS & SUPPLIES - GENERAL		1,100,000.00	0.00	1,100,000.00	600,000.00	500,000.00	54.55
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,100,000.00	0.00	1,100,000.00	600,000.00	500,000.00	54.55
220204	MAINTENANCE SERVICES - GENERAL		4,800,000.00	0.00	4,800,000.00	3,500,000.00	1,300,000.00	72.92
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,500,000.00	0.00	2,500,000.00	2,020,000.00	480,000.00	80.80
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	610,000.00	390,000.00	61.00
22020406	OTHER MAINTENANCE SERVICES		1,300,000.00	0.00	1,300,000.00	870,000.00	430,000.00	66.92
220205	TRAINING - GENERAL		3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
22020501	LOCAL TRAINING		3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		600,000.00	0.00	600,000.00	250,000.00	350,000.00	41.67
22020707	AGRICULTURAL CONSULTING		600,000.00	0.00	600,000.00	250,000.00	350,000.00	41.67
220210	MISCELLANEOUS EXPENSES GENERAL		14,500,000.00	0.00	14,500,000.00	3,950,000.00	10,550,000.00	27.24
22021001	REFRESHMENT & MEALS		7,200,000.00	0.00	7,200,000.00	3,750,000.00	3,450,000.00	52.08
22021002	HONORARIUM & SITTING ALLOWANCE		300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22021021	SPECIAL DAYS/CELEBRATIONS		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021033	OTHER MISC EXPENDITURE		6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		1,500,000.00	0.00	1,500,000.00	560,000.00	940,000.00	37.33
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,500,000.00	0.00	1,500,000.00	560,000.00	940,000.00	37.33
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		1,500,000.00	0.00	1,500,000.00	560,000.00	940,000.00	37.33





**NOTE 52**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>022000100100</b>	<b>MINISTRY OF FINANCE</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>15,610,385,352.00</b>	<b>0.00</b>	<b>18,610,385,352.00</b>	<b>13,519,337,566.33</b>	<b>5,091,047,785.67</b>	<b>72.64</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>11,923,249,783.00</b>	<b>0.00</b>	<b>14,923,249,783.00</b>	<b>13,120,311,766.18</b>	<b>1,802,938,016.82</b>	<b>87.92</b>
<b>2101</b>	<b>SALARY</b>		<b>2,123,249,783.00</b>	<b>0.00</b>	<b>2,123,249,783.00</b>	<b>554,456,715.54</b>	<b>1,568,793,067.46</b>	<b>26.11</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>2,123,249,783.00</b>	<b>0.00</b>	<b>2,123,249,783.00</b>	<b>554,456,715.54</b>	<b>1,568,793,067.46</b>	<b>26.11</b>
21010101	SALARY		541,170,891.00	0.00	541,170,891.00	540,563,550.48	607,340.52	99.89
21010103	CONSOLIDATED REVENUE FUND CHARGE SALARIES		1,582,078,892.00	0.00	1,582,078,892.00	13,893,165.06	1,568,185,726.94	0.88
<b>2103</b>	<b>SOCIAL BENEFITS</b>		<b>9,800,000,000.00</b>	<b>0.00</b>	<b>12,800,000,000.00</b>	<b>12,565,855,050.64</b>	<b>234,144,949.36</b>	<b>98.17</b>
<b>210301</b>	<b>SOCIALBENEFITS</b>		<b>9,800,000,000.00</b>	<b>0.00</b>	<b>12,800,000,000.00</b>	<b>12,565,855,050.64</b>	<b>234,144,949.36</b>	<b>98.17</b>
21030101	GRATUITY		5,000,000,000.00	3,000,000,000.00	8,000,000,000.00	8,000,000,000.00	-	100.00
21030101	PENSION		4,800,000,000.00	0.00	4,800,000,000.00	4,565,855,050.64	234,144,949.36	95.12
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>3,687,135,569.00</b>	<b>0.00</b>	<b>3,687,135,569.00</b>	<b>399,025,800.15</b>	<b>3,288,109,768.85</b>	<b>10.82</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>983,750,692.00</b>	<b>0.00</b>	<b>983,750,692.00</b>	<b>399,025,800.15</b>	<b>584,724,891.85</b>	<b>40.56</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>7,420,000.00</b>	<b>12,580,000.00</b>	<b>37.10</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,000,000.00	0.00	10,000,000.00	6,000,000.00	4,000,000.00	60.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,000,000.00	0.00	10,000,000.00	1,420,000.00	8,580,000.00	14.20
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>600,000,000.00</b>	<b>0.00</b>	<b>600,000,000.00</b>	<b>380,931,800.15</b>	<b>219,068,199.85</b>	<b>63.49</b>
22020201	ELECTRICITY CHARGES		600,000,000.00	0.00	600,000,000.00	380,931,800.15	219,068,199.85	63.49
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>3,994,000.00</b>	<b>4,006,000.00</b>	<b>49.93</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		4,000,000.00	0.00	4,000,000.00	3,994,000.00	6,000.00	99.85
22020305	PRINTING OF NON SECURITY DOCUMENTS		4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>260,000,000.00</b>	<b>0.00</b>	<b>260,000,000.00</b>	<b>6,680,000.00</b>	<b>253,320,000.00</b>	<b>2.57</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		5,000,000.00	0.00	5,000,000.00	3,585,000.00	1,415,000.00	71.70
22020402	MAINTENANCE OF OFFICE FURNITURE		5,000,000.00	0.00	5,000,000.00	3,095,000.00	1,905,000.00	61.90
22020406	OTHER MAINTENANCE SERVICE		250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
22020603	RESIDENTIAL RENT		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>
22020701	FINANCIAL CONSULTING		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>60,750,692.00</b>	<b>0.00</b>	<b>60,750,692.00</b>	<b>0.00</b>	<b>60,750,692.00</b>	<b>0.00</b>
22021001	REFRESHMENT & MEALS		60,750,692.00	0.00	60,750,692.00	0.00	60,750,692.00	0.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>		<b>2,703,384,877.00</b>	<b>0.00</b>	<b>2,703,384,877.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220601</b>	<b>FOREIGN INTEREST/DISCOUNT</b>		<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>
22060102	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWING		400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
<b>220602</b>	<b>DOMESTIC INTREST/DISCOUNT</b>		<b>2,303,384,877.00</b>	<b>0.00</b>	<b>2,303,384,877.00</b>	<b>0.00</b>	<b>2,303,384,877.00</b>	<b>0.00</b>
22060202	DOMESTIC INTREST/DISCOUNT SHORT TERM BORROWING		2,303,384,877.00	0.00	2,303,384,877.00	0.00	2,303,384,877.00	0.00



**NOTE 53**

CODE	MINISTRY / DEPARTMENT	PREVIUOS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
022000600100	<b>YOUTH EMPOWERMENT AND SOCIAL SUPPORT OPERATION(YESSO)</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
2	<b>EXPENDITURE</b>		6,000,000.00	0.00	6,000,000.00			0.00
22	<b>OTHER RECURRENT COSTS</b>		6,000,000.00	0.00	6,000,000.00			0.00
2202	<b>OVERHEAD COST</b>		5,800,000.00	0.00	5,800,000.00			0.00
220201	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		2,000,000.00	0.00	2,000,000.00			0.00
22020102	LOCAL TRAVEL & TRASNSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00			0.00
220203	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		500,000.00	0.00	500,000.00			0.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		500,000.00	0.00	500,000.00			0.00
220204	<b>MAINTAENANCE SERVICE - GENERAL</b>		3,000,000.00	0.00	3,000,000.00			0.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	0.00	1,500,000.00			0.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000.00	0.00	1,500,000.00			0.00
220210	<b>MISCELLANEOUS EXPENSES GENERAL</b>		300,000.00	0.00	300,000.00			0.00
22021001	REFRESHMENT & MEALS		150,000.00	0.00	150,000.00			0.00
22021007	WELFARE PACKAGES		150,000.00	0.00	150,000.00			0.00
2204	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		200,000.00	0.00	200,000.00			0.00
220401	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		200,000.00	0.00	200,000.00			0.00
22040109	GRANTS TO COMMUNITIES/NGOs		200,000.00	0.00	200,000.00			0.00



**NOTE 54**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>22000700100</b>	<b>ACCOUNTANT GENRRAL's OFFICE</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>463,000,000.00</b>	<b>0.00</b>	<b>463,000,000.00</b>	<b>418,748,850.00</b>	<b>44,251,150.00</b>	<b>90.44</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>463,000,000.00</b>	<b>0.00</b>	<b>463,000,000.00</b>	<b>418,748,850.00</b>	<b>44,251,150.00</b>	<b>90.44</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>463,000,000.00</b>	<b>0.00</b>	<b>463,000,000.00</b>	<b>418,748,850.00</b>	<b>44,251,150.00</b>	<b>90.44</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>6,000,000.00</b>	<b>2,000,000.00</b>	<b>75.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,000,000.00	0.00	8,000,000.00	6,000,000.00	2,000,000.00	75.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>14,980,000.00</b>	<b>20,000.00</b>	<b>99.87</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		15,000,000.00	0.00	15,000,000.00	14,980,000.00	20,000.00	99.87
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>3,260,000.00</b>	<b>2,740,000.00</b>	<b>54.33</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,000,000.00	0.00	3,000,000.00	1,844,000.00	1,156,000.00	61.47
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	1,416,000.00	1,584,000.00	47.20
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>-</b>	<b>8,000,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING		8,000,000.00	0.00	8,000,000.00		8,000,000.00	0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>		<b>43,000,000.00</b>	<b>0.00</b>	<b>43,000,000.00</b>	<b>33,252,000.00</b>	<b>9,748,000.00</b>	<b>77.33</b>
22020701	FINANCIAL CONSULTING		43,000,000.00	0.00	43,000,000.00	33,252,000.00	9,748,000.00	77.33
<b>220209</b>	<b>FINANCIAL SERVICE - GENERAL</b>		<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>6,840,000.00</b>	<b>8,160,000.00</b>	<b>45.60</b>
22020901	BANK CHARGES( OTHER THAN INTEREST)		15,000,000.00	0.00	15,000,000.00	6,840,000.00	8,160,000.00	45.60
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>368,000,000.00</b>	<b>0.00</b>	<b>368,000,000.00</b>	<b>354,416,850.00</b>	<b>13,583,150.00</b>	<b>96.31</b>
22021002	HONORARIUM & SITTING ALLOWANCE		10,000,000.00	0.00	10,000,000.00	466,850.00	9,533,150.00	4.67
22021006	POSTAGES & COURIER SERVICES		7,000,000.00	0.00	7,000,000.00	3,500,000.00	3,500,000.00	50.00
22021007	WELFARE PACKEGES		350,000,000.00	0.00	350,000,000.00	350,000,000.00	-	100.00
22021024	COMMITTEE & COMMISION EXPENCES		1,000,000.00	0.00	1,000,000.00	450,000.00	550,000.00	45.00



**NOTE 55**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>022000700200</b>	<b>KEBBI STATE PROJECT FINANCE MANAGEMENT UNIT(PFMU)</b>							
2	EXPENDITURE		8,586,198.00	0.00	8,586,198.00	8,586,198.00	-	100.00
21	PERSONNEL COST		4,386,198.00	0.00	4,386,198.00	4,386,198.00	-	100.00
2101	SALARY		4,386,198.00	0.00	4,386,198.00	4,386,198.00	-	100.00
210101	SALARIES AND WAGES		4,386,198.00	0.00	4,386,198.00	4,386,198.00	-	100.00
21010101	SALARY		4,386,198.00	0.00	4,386,198.00	4,386,198.00	-	100.00
22	OTHER RECURRENT COSTS		4,200,000.00	0.00	4,200,000.00	4,200,000.00	-	100.00
2202	OVERHEAD COST		4,050,000.00	0.00	4,050,000.00	4,050,000.00	-	100.00
220201	TRAVEL AND TRANSPORT- GENERAL		970,000.00	0.00	970,000.00	970,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		970,000.00	0.00	970,000.00	970,000.00	-	100.00
220202	UTILITIES - GENERAL		700,000.00	0.00	700,000.00	700,000.00	-	100.00
22020201	ELECTRICITY CHARGES		400,000.00	0.00	400,000.00	400,000.00	-	100.00
22020202	TELEPHONE CHARGES		300,000.00	0.00	300,000.00	300,000.00	-	100.00
220203	MATERIAL & SOPPLIES - GENERAL		700,000.00	0.00	700,000.00	700,000.00	-	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		700,000.00	0.00	700,000.00	700,000.00	-	100.00
220204	MAINTENANCE SERVICE - GENERAL		720,000.00	0.00	720,000.00	720,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		360,000.00	0.00	360,000.00	360,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		360,000.00	0.00	360,000.00	360,000.00	-	100.00
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		440,000.00	0.00	440,000.00	440,000.00	-	100.00
22020701	FINANCIAL CONSULTING		440,000.00	0.00	440,000.00	440,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		520,000.00	0.00	520,000.00	520,000.00	-	100.00
22021001	REFRESHMENT & MEALS		450,000.00	0.00	70,000.00	70,000.00	-	100.00
22021007	WELFARE PACKAGES		70,000.00	0.00	450,000.00	450,000.00	-	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		150,000.00	0.00	150,000.00	150,000.00	-	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		150,000.00	0.00	150,000.00	150,000.00	-	100.00
22040109	GRANTS TO COMMUNITIES/NGO'S		150,000.00	0.00	150,000.00	150,000.00	-	100.00



**NOTE 56**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>022000800000</b>	<b>BOARD OF INTERNAL REVENUE</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>299,787,740.00</b>	<b>0.00</b>	<b>299,787,740.00</b>	<b>236,137,708.83</b>	<b>63,650,031.17</b>	<b>78.77</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>76,287,740.00</b>	<b>0.00</b>	<b>76,287,740.00</b>	<b>69,689,801.06</b>	<b>6,597,938.94</b>	<b>91.35</b>
<b>2101</b>	<b>SALARY</b>		<b>76,287,740.00</b>	<b>0.00</b>	<b>76,287,740.00</b>	<b>69,689,801.06</b>	<b>6,597,938.94</b>	<b>91.35</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>76,287,740.00</b>	<b>0.00</b>	<b>76,287,740.00</b>	<b>69,689,801.06</b>	<b>6,597,938.94</b>	<b>91.35</b>
21010101	SALARY		76,287,740.00	0.00	76,287,740.00	69,689,801.06	6,597,938.94	91.35
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>223,500,000.00</b>	<b>0.00</b>	<b>223,500,000.00</b>	<b>166,447,907.77</b>	<b>57,052,092.23</b>	<b>74.47</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>223,300,000.00</b>	<b>0.00</b>	<b>223,300,000.00</b>	<b>166,277,907.77</b>	<b>57,022,092.23</b>	<b>74.46</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,008,000.00</b>	<b>992,000.00</b>	<b>50.40</b>
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000.00	0.00	2,000,000.00	1,008,000.00	992,000.00	50.40
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>-</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES		500,000.00	100,000.00	600,000.00	600,000.00	-	100.00
<b>220203</b>	<b>MATERIAL &amp; SOPPLIES - GENERAL</b>		<b>49,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>487,400.00</b>	<b>712,600.00</b>	<b>40.62</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		200,000.00	1,000,000.00	1,200,000.00	337,400.00	862,600.00	28.12
22020305	PRINTING OF NON SECURITY DOCUMENTS		49,000,000.00	0.00	0.00	150,000.00	(150,000.00)	#DIV/0!
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>5,800,000.00</b>	<b>0.00</b>	<b>4,700,000.00</b>	<b>3,596,049.06</b>	<b>1,103,950.94</b>	<b>76.51</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		5,500,000.00	(1,800,000.00)	3,700,000.00	3,011,049.06	688,950.94	81.38
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	700,000.00	1,000,000.00	585,000.00	415,000.00	58.50
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>179,820.00</b>	<b>1,820,180.00</b>	<b>8.99</b>
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00	179,820.00	1,820,180.00	8.99
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020701	FINANCIAL CONSULTING		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
<b>2202009</b>	<b>FINANCIAL CHARGES - GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>76,110.94</b>	<b>423,889.06</b>	<b>15.22</b>
22020902	INSURANCE PREMIUM		500,000.00	0.00	500,000.00	76,110.94	423,889.06	15.22
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>162,800,000.00</b>	<b>0.00</b>	<b>162,800,000.00</b>	<b>160,330,527.77</b>	<b>2,469,472.23</b>	<b>98.48</b>
22021001	REFRESHMENT & MEALS		500,000.00	0.00	500,000.00	499,460.00	540.00	99.89
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000.00	0.00	1,000,000.00	484,000.00	516,000.00	48.40
22021006	POSTAGES & COURIER SERVICES		1,300,000.00	0.00	1,300,000.00	59,160.00	1,240,840.00	4.55
22021023	FINAL ACCOUNT & BUDGET PREPARATION EXPENSES		160,000,000.00	0.00	160,000,000.00	159,287,907.77	712,092.23	99.55
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>170,000.00</b>	<b>30,000.00</b>	<b>85.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>170,000.00</b>	<b>30,000.00</b>	<b>85.00</b>
22040101	GRANTS TO OTHER STATE GOVERNMENTS CURRENT		200,000.00	0.00	200,000.00	170,000.00	30,000.00	85.00



**NOTE 57**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
	<b>MICRO FINANCE BANK</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>8,700,000.00</b>	<b>0.00</b>	<b>8,700,000.00</b>			<b>0.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>8,700,000.00</b>	<b>0.00</b>	<b>8,700,000.00</b>			<b>0.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>8,700,000.00</b>	<b>0.00</b>	<b>8,700,000.00</b>			<b>0.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>			<b>0.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00			0.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>			<b>0.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		500,000.00	0.00	500,000.00			0.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>			<b>0.00</b>
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00			0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>			<b>0.00</b>
22020701	FINANCIAL CONSULT		200,000.00	0.00	200,000.00			0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>			<b>0.00</b>
22021001	REFRESHMENT & MEALS		500,000.00	0.00	500,000.00			0.00
22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000.00	0.00	3,000,000.00			0.00
22021007	WELFARE PACKAGES		1,500,000.00	0.00	1,500,000.00			0.00



**NOTE 58**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>022200100100</b>	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>386,793,699.00</b>	<b>0.00</b>	<b>386,793,699.00</b>	<b>82,102,527.32</b>	<b>304,691,171.68</b>	<b>21.23</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>89,793,699.00</b>	<b>0.00</b>	<b>89,793,699.00</b>	<b>75,007,527.32</b>	<b>14,786,171.68</b>	<b>83.53</b>
<b>2101</b>	<b>SALARY</b>		<b>89,793,699.00</b>	<b>0.00</b>	<b>89,793,699.00</b>	<b>75,007,527.32</b>	<b>14,786,171.68</b>	<b>83.53</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>89,793,699.00</b>	<b>0.00</b>	<b>89,793,699.00</b>	<b>75,007,527.32</b>	<b>14,786,171.68</b>	<b>83.53</b>
21010101	SALARY		89,793,699.00	0.00	89,793,699.00	75,007,527.32	14,786,171.68	83.53
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>297,000,000.00</b>	<b>0.00</b>	<b>297,000,000.00</b>	<b>7,095,000.00</b>	<b>289,905,000.00</b>	<b>2.39</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>291,500,000.00</b>	<b>0.00</b>	<b>291,500,000.00</b>	<b>7,095,000.00</b>	<b>284,405,000.00</b>	<b>2.43</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>845,000.00</b>	<b>2,155,000.00</b>	<b>28.17</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00	0.00	3,000,000.00	845,000.00	2,155,000.00	28.17
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>50.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	1,000,000.00	1,000,000.00	50.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>4,325,000.00</b>	<b>3,675,000.00</b>	<b>54.06</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		4,000,000.00	0.00	4,000,000.00	1,475,000.00	2,525,000.00	36.88
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	2,380,000.00	620,000.00	79.33
22020406	OTHER MAINTENANCE SERVICE		1,000,000.00	0.00	1,000,000.00	470,000.00	530,000.00	47.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>460,000.00</b>	<b>4,540,000.00</b>	<b>9.20</b>
22020501	LOCAL TRAINING		5,000,000.00	0.00	5,000,000.00	460,000.00	4,540,000.00	9.20
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>273,500,000.00</b>	<b>0.00</b>	<b>273,500,000.00</b>	<b>465,000.00</b>	<b>273,035,000.00</b>	<b>0.17</b>
22021001	REFRESHMENT & MEALS		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021001	HONORARIUM & SITTING ALLOWANCE		3,000,000.00	0.00	3,000,000.00	465,000.00	2,535,000.00	15.50
22021030	TRADE FAIR EXPENSES		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22021031	CARNIVAL AND FESTIVAL EXPENSES		250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>		<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>0.00</b>	<b>5,500,000.00</b>	<b>0.00</b>
22040105	GRANT TO GOVERNMENT OWNED COMPANIES CURRENT		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22040109	GRANT TO COMMUNITIES/NGO's		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00



**NOTE 59**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>22205200100</b>	<b>TOURISMS BOARD</b>							
2	EXPENDITURE		32,350,000.00	12,000,000.00	44,350,000.00	34,792,775.36	9,557,224.64	78.45
21	PERSONNEL COST		30,500,000.00	0.00	30,500,000.00	25,658,085.36	4,841,914.64	84.12
2101	SALARY		30,500,000.00	0.00	30,500,000.00	25,658,085.36	4,841,914.64	84.12
210101	SALARIES AND WAGES		30,500,000.00	0.00	30,500,000.00	25,658,085.36	4,841,914.64	84.12
21010101	SALARY		30,500,000.00	0.00	30,500,000.00	25,658,085.36	4,841,914.64	84.12
22	OTHER RECURRENT COSTS		1,850,000.00	12,000,000.00	13,850,000.00	9,134,690.00	4,715,310.00	65.95
2202	OVERHEAD COST		1,800,000.00	12,000,000.00	13,800,000.00	9,134,690.00	4,665,310.00	66.19
220201	TRAVEL AND TRANSPORT- GENERAL		300,000.00	2,000,000.00	2,300,000.00	2,295,000.00	5,000.00	99.78
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000.00	2,000,000.00	2,300,000.00	2,295,000.00	5,000.00	99.78
220202	UTILITIES - GENERAL		400,000.00	2,500,000.00	2,900,000.00	2,774,000.00	126,000.00	95.66
22020201	ELECTRICITY CHARGES		400,000.00	2,500,000.00	2,900,000.00	2,774,000.00	126,000.00	95.66
220203	MATERIAL & SUPPLIES - GENERAL		300,000.00	2,000,000.00	2,300,000.00	755,600.00	1,544,400.00	32.85
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		300,000.00	2,000,000.00	2,300,000.00	755,600.00	1,544,400.00	32.85
220204	MAINTENANCE SERVICE - GENERAL		300,000.00	1,300,000.00	1,600,000.00	678,790.00	921,210.00	42.42
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		150,000.00	800,000.00	950,000.00	300,000.00	650,000.00	31.58
22020402	MAINTENANCE OF OFFICE FURNITURE		150,000.00	500,000.00	650,000.00	378,790.00	271,210.00	58.28
220210	MISCELLANEOUS EXPENSES GENERAL		500,000.00	4,200,000.00	4,700,000.00	2,631,300.00	2,068,700.00	55.99
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		400,000.00	3,400,000.00	3,800,000.00	2,591,900.00	1,208,100.00	68.21
22021024	COMMITTEE & COMMISSION EXPENSES		100,000.00	800,000.00	900,000.00	39,400.00	860,600.00	4.38
2204	GRANTS AND CONTRIBUTION GENERAL		50,000.00	0.00	50,000.00	0.00	0.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS		50,000.00	0.00	50,000.00	0.00	0.00	0.00
22040109	GRANT TO COMMUNITIES/NGO's		50,000.00	0.00	50,000.00	0.00	0.00	0.00





NOTE 60								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>022205300100</b>	<b>BIRNIN KEBBI CENTRAL MARKET</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>56,500,000.00</b>	<b>0.00</b>	<b>56,500,000.00</b>	<b>43,841,441.76</b>	<b>12,658,558.24</b>	<b>77.60</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>39,041,441.76</b>	<b>5,958,558.24</b>	<b>86.76</b>
<b>2101</b>	<b>SALARY</b>		<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>39,041,441.76</b>	<b>5,958,558.24</b>	<b>86.76</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>45,000,000.00</b>	<b>0.00</b>	<b>45,000,000.00</b>	<b>39,041,441.76</b>	<b>5,958,558.24</b>	<b>86.76</b>
21010101	SALARY		45,000,000.00	0.00	45,000,000.00	39,041,441.76	5,958,558.24	86.76
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>11,500,000.00</b>	<b>0.00</b>	<b>11,500,000.00</b>	<b>4,800,000.00</b>	<b>6,700,000.00</b>	<b>41.74</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>11,450,000.00</b>	<b>0.00</b>	<b>11,450,000.00</b>	<b>4,800,000.00</b>	<b>6,650,000.00</b>	<b>41.92</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>990,000.00</b>	<b>10,000.00</b>	<b>99.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000.00	0.00	1,000,000.00	990,000.00	10,000.00	99.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>350,000.00</b>	<b>0.00</b>	<b>350,000.00</b>	<b>320,000.00</b>	<b>30,000.00</b>	<b>91.43</b>
22020201	ELECTRICITY CHARGES		350,000.00	0.00	350,000.00	320,000.00	30,000.00	91.43
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>-</b>	<b>100.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		700,000.00	0.00	700,000.00	700,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>5,200,000.00</b>	<b>0.00</b>	<b>5,200,000.00</b>	<b>1,590,000.00</b>	<b>3,610,000.00</b>	<b>30.58</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		800,000.00	0.00	800,000.00	330,000.00	470,000.00	41.25
22020402	MAINTENANCE OF OFFICE FURNITURE		600,000.00	0.00	600,000.00	600,000.00	-	100.00
22020405	MAINTENANCE OF PLANT/GENERATORS		1,000,000.00	0.00	1,000,000.00	500,000.00	500,000.00	50.00
22020406	OTHER MAINTENANCE SERVICES		900,000.00	0.00	900,000.00	0.00	900,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT		400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		1,000,000.00	0.00	1,000,000.00	160,000.00	840,000.00	16.00
22020413	MINOR ROAD MAINTENANCE		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>4,200,000.00</b>	<b>0.00</b>	<b>4,200,000.00</b>	<b>1,200,000.00</b>	<b>3,000,000.00</b>	<b>28.57</b>
22021002	HONORARIUM & SITTING ALLOWANCE		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS		3,500,000.00	0.00	3,500,000.00	1,200,000.00	2,300,000.00	34.29
22021006	POSTAGES & COURIER SERVICES		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>		<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		50,000.00	0.00	50,000.00	0.00	0.00	0.00



<b>NOTE 61</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>022800100100</b>	<b>MINISTRY OF INFORMATION COMMUNICATION AND TECHNOLOGY(ICT)</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>80,500,000.00</b>	<b>0.00</b>	<b>80,500,000.00</b>	<b>7,290,000.00</b>	<b>73,210,000.00</b>	<b>9.06</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>80,400,000.00</b>	<b>0.00</b>	<b>80,400,000.00</b>	<b>7,290,000.00</b>	<b>73,110,000.00</b>	<b>9.07</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>80,300,000.00</b>	<b>0.00</b>	<b>80,300,000.00</b>	<b>7,290,000.00</b>	<b>73,010,000.00</b>	<b>9.08</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>2,171,100.00</b>	<b>1,328,900.00</b>	<b>62.03</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,500,000.00	0.00	3,500,000.00	2,171,100.00	1,328,900.00	62.03
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>190,000.00</b>	<b>810,000.00</b>	<b>19.00</b>
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	190,000.00	810,000.00	19.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>610,900.00</b>	<b>89,100.00</b>	<b>87.27</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		700,000.00	0.00	700,000.00	610,900.00	89,100.00	87.27
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>8,400,000.00</b>	<b>0.00</b>	<b>8,400,000.00</b>	<b>4,318,000.00</b>	<b>4,082,000.00</b>	<b>51.40</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		700,000.00	0.00	700,000.00	695,000.00	5,000.00	99.29
22020402	MAINTENANCE OF OFFICE FURNITURE		1,700,000.00	0.00	1,700,000.00	910,000.00	790,000.00	53.53
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT		6,000,000.00	0.00	6,000,000.00	2,713,000.00	3,287,000.00	45.22
<b>220207</b>	<b>CONSULTING AND PROFESSIONAL SERVICE - GENERAL</b>		<b>62,000,000.00</b>	<b>0.00</b>	<b>62,000,000.00</b>	<b>0.00</b>	<b>62,000,000.00</b>	<b>0.00</b>
22020702	INFORMATION TECHNOLOGY CONSULTING		62,000,000.00	0.00	62,000,000.00	0.00	62,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>4,700,000.00</b>	<b>0.00</b>	<b>4,700,000.00</b>	<b>0.00</b>	<b>4,700,000.00</b>	<b>0.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE		700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
22021007	WELFARE PACKAGES		4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00	0.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		100,000.00	0.00	100,000.00	0.00	0.00	0.00



NOTE 62								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>023400100100</b>	<b>MINISTRY OF WORKS AND TRANSPORT</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>377,800,000.00</b>	<b>0.00</b>	<b>377,800,000.00</b>	<b>318,776,641.87</b>	<b>59,023,358.13</b>	<b>84.38</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>343,200,000.00</b>	<b>0.00</b>	<b>343,200,000.00</b>	<b>299,691,641.87</b>	<b>43,508,358.13</b>	<b>87.32</b>
<b>2101</b>	<b>SALARY</b>		<b>343,200,000.00</b>	<b>0.00</b>	<b>343,200,000.00</b>	<b>299,691,641.87</b>	<b>43,508,358.13</b>	<b>87.32</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>343,200,000.00</b>	<b>0.00</b>	<b>343,200,000.00</b>	<b>299,691,641.87</b>	<b>43,508,358.13</b>	<b>87.32</b>
21010101	SALARY		343,200,000.00	0.00	343,200,000.00	299,691,641.87	43,508,358.13	87.32
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>34,600,000.00</b>	<b>0.00</b>	<b>34,600,000.00</b>	<b>19,085,000.00</b>	<b>15,515,000.00</b>	<b>55.16</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>34,400,000.00</b>	<b>0.00</b>	<b>34,400,000.00</b>	<b>19,085,000.00</b>	<b>15,315,000.00</b>	<b>55.48</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>1,900,000.00</b>	<b>1,600,000.00</b>	<b>54.29</b>
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		3,500,000.00	0.00	3,500,000.00	1,900,000.00	1,600,000.00	54.29
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>2,640,000.00</b>	<b>1,360,000.00</b>	<b>66.00</b>
22020201	ELECTRICITY CHARGES		4,000,000.00	0.00	4,000,000.00	2,640,000.00	1,360,000.00	66.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>1,570,000.00</b>	<b>1,430,000.00</b>	<b>52.33</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		3,000,000.00	0.00	3,000,000.00	1,570,000.00	1,430,000.00	52.33
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>8,925,000.00</b>	<b>9,075,000.00</b>	<b>49.58</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		7,000,000.00	0.00	7,000,000.00	6,825,000.00	175,000.00	97.50
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	2,100,000.00	900,000.00	70.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>3,200,000.00</b>	<b>300,000.00</b>	<b>91.43</b>
22020501	LOCAL TRAINING		3,500,000.00	0.00	3,500,000.00	3,200,000.00	300,000.00	91.43
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>2,400,000.00</b>	<b>0.00</b>	<b>2,400,000.00</b>	<b>850,000.00</b>	<b>1,550,000.00</b>	<b>35.42</b>
22021001	REFRESHMENT & MEALS		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22021006	POSTAGES & COURIER SERVICE		2,300,000.00	0.00	2,300,000.00	850,000.00	1,450,000.00	36.96
<b>2204</b>	<b>GRANTS AND CONTRIBUTION GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		200,000.00	0.00	200,000.00	0.00	0.00	0.00



<b>NOTE 63</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>023410300100</b>	<b>RURAL ELECTRIFICATION BOARD (REB)</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>38,818,000.00</b>	<b>0.00</b>	<b>38,818,000.00</b>	<b>28,142,896.73</b>	<b>10,675,103.27</b>	<b>72.50</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>25,013,896.73</b>	<b>9,986,103.27</b>	<b>71.47</b>
<b>2101</b>	<b>SALARY</b>		<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>25,013,896.73</b>	<b>9,986,103.27</b>	<b>71.47</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>25,013,896.73</b>	<b>9,986,103.27</b>	<b>71.47</b>
<b>21010101</b>	<b>SALARY</b>		<b>35,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>	<b>25,013,896.73</b>	<b>9,986,103.27</b>	<b>71.47</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>3,818,000.00</b>	<b>0.00</b>	<b>3,818,000.00</b>	<b>3,129,000.00</b>	<b>689,000.00</b>	<b>81.95</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>3,818,000.00</b>	<b>0.00</b>	<b>3,818,000.00</b>	<b>3,129,000.00</b>	<b>689,000.00</b>	<b>81.95</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>958,000.00</b>	<b>42,000.00</b>	<b>95.80</b>
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		1,000,000.00	0.00	1,000,000.00	958,000.00	42,000.00	95.80
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>195,000.00</b>	<b>5,000.00</b>	<b>97.50</b>
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	195,000.00	5,000.00	97.50
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>380,000.00</b>	<b>20,000.00</b>	<b>95.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		400,000.00	0.00	400,000.00	380,000.00	20,000.00	95.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>1,118,000.00</b>	<b>0.00</b>	<b>1,118,000.00</b>	<b>950,000.00</b>	<b>168,000.00</b>	<b>84.97</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		500,000.00	0.00	500,000.00	473,000.00	27,000.00	94.60
22020402	MAINTENANCE OF OFFICE FURNITURE		250,000.00	0.00	250,000.00	167,000.00	83,000.00	66.80
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS		268,000.00	0.00	268,000.00	237,000.00	31,000.00	88.43
22020406	OTHER MAINTENACE SERVICE		100,000.00	0.00	100,000.00	73,000.00	27,000.00	73.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>205,000.00</b>	<b>395,000.00</b>	<b>34.17</b>
22020501	LOCAL TRAINING		600,000.00	0.00	600,000.00	205,000.00	395,000.00	34.17
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICE - GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>88,000.00</b>	<b>12,000.00</b>	<b>88.00</b>
22020704	ENGINEERING SERVICES		100,000.00	0.00	100,000.00	88,000.00	12,000.00	88.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>353,000.00</b>	<b>47,000.00</b>	<b>88.25</b>
22021001	REFRESHMENT & MEALS		200,000.00	0.00	200,000.00	173,000.00	27,000.00	86.50
22021004	MEDICAL EXPENSES - GENRAL		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00



NOTE 64								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>023410500100</b>	<b>SIR AHMADU BELLO AIRPORT</b>							
2	EXPENDITURE		302,500,000.00	0.00	302,500,000.00	112,087,584.36	190,412,415.64	37.05
21	PERSONAL COST		53,000,000.00	0.00	53,000,000.00	52,087,584.36	912,415.64	98.28
2101	SALARY		53,000,000.00	0.00	53,000,000.00	52,087,584.36	912,415.64	98.28
21010101	SALARIES AND WAGES		53,000,000.00	0.00	53,000,000.00	52,087,584.36	912,415.64	98.28
21010101	SALARY		53,000,000.00	0.00	53,000,000.00	52,087,584.36	912,415.64	98.28
22	OTHER RECURRENT COSTS		249,500,000.00	0.00	249,500,000.00	60,000,000.00	189,500,000.00	24.05
2202	OVERHEAD COST		247,500,000.00	0.00	247,500,000.00	58,000,000.00	189,500,000.00	23.43
220201	TRAVEL AND TRANSPORT- GENERAL		5,000,000.00	0.00	5,000,000.00	5,000,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00	0.00	3,000,000.00	3,000,000.00	-	100.00
220202	UTILITIES - GENERAL		10,000,000.00	0.00	10,000,000.00	6,200,000.00	3,800,000.00	62.00
22020201	ELECTRICITY CHARGES		10,000,000.00	0.00	10,000,000.00	6,200,000.00	3,800,000.00	62.00
220203	MATERIAL & SUPPLIES - GENERAL		1,000,000.00	0.00	1,000,000.00	790,000.00	210,000.00	79.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	790,000.00	210,000.00	79.00
220204	MAINTENANCE SERVICE - GENERAL		21,000,000.00	0.00	21,000,000.00	14,730,000.00	6,270,000.00	70.14
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		10,000,000.00	0.00	10,000,000.00	8,680,000.00	1,320,000.00	86.80
22020402	MAINTENANCE OF OFFICE FURNITURE		10,000,000.00	0.00	10,000,000.00	5,050,000.00	4,950,000.00	50.50
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
220205	TRAINING - GENERAL		20,000,000.00	0.00	20,000,000.00	10,740,000.00	9,260,000.00	53.70
22020501	LOCAL TRAINING		20,000,000.00	0.00	20,000,000.00	10,740,000.00	9,260,000.00	53.70
220207	CONSULTING & PROFESSIONAL SERVICE - GENERAL		152,000,000.00	0.00	152,000,000.00	11,340,000.00	140,660,000.00	7.46
22020701	FINANCIAL CONSULTING		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22020703	LEGAL SERVICE		150,000,000.00	0.00	150,000,000.00	9,340,000.00	140,660,000.00	6.23
220210	MISCELLANEOUS EXPENSES GENERAL		38,500,000.00	0.00	38,500,000.00	9,200,000.00	29,300,000.00	23.90
22021007	WELFARE PACKAGES		3,000,000.00	0.00	3,000,000.00	3,000,000.00	-	100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		35,500,000.00	0.00	35,500,000.00	6,200,000.00	29,300,000.00	17.46
2204	GRANT AND CONTRIBUTIONS - GENERAL		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
220401	LOCAL GRANT AND CONTRIBUTIONS		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
22040101	GRANT TO OTHER STATE GOVERNMENT - CURRENT		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00



NOTE 65								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>023800100100</b>	<b>MINISTRY OF BUDGET &amp; ECONOMIC PLANNING</b>							
2	EXPENDITURE		91,426,274.00	0.00	91,426,274.00	63,228,660.69	28,197,613.31	69.16
21	PERSONAL COST		32,526,274.00	0.00	32,526,274.00	29,894,660.69	2,631,613.31	91.91
2101	SALARY		32,526,274.00	0.00	32,526,274.00	29,894,660.69	2,631,613.31	91.91
21010101	SALARIES AND WAGES		32,526,274.00	0.00	32,526,274.00	29,894,660.69	2,631,613.31	91.91
21010101	SALARY		32,526,274.00	0.00	32,526,274.00	29,894,660.69	2,631,613.31	91.91
22	OTHER RECURRENT COSTS		58,900,000.00	0.00	58,900,000.00	33,334,000.00	25,566,000.00	56.59
2202	OVERHEAD COST		57,900,000.00	0.00	57,900,000.00	32,534,000.00	25,366,000.00	56.19
220201	TRAVEL AND TRANSPORT- GENERAL		6,000,000.00	0.00	6,000,000.00	3,839,762.00	2,160,238.00	64.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		6,000,000.00	0.00	6,000,000.00	3,839,762.00	2,160,238.00	64.00
220202	UTILITIES - GENERAL		100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
22020201	ELECTRICITY CHARGES		100,000.00	0.00	100,000.00	60,000.00	40,000.00	60.00
220203	MATERIAL & SUPPLIES - GENERAL		9,500,000.00	0.00	9,500,000.00	7,278,000.00	2,222,000.00	76.61
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		3,500,000.00	0.00	3,500,000.00	2,278,000.00	1,222,000.00	65.09
22020306	PRINTING OF SECURITY DOCUMENT		6,000,000.00	0.00	6,000,000.00	5,000,000.00	1,000,000.00	83.33
220204	MAINTENANCE SERVICE - GENERAL		8,000,000.00	0.00	8,000,000.00	6,125,438.00	1,874,562.00	76.57
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,000,000.00	0.00	3,000,000.00	2,855,438.00	144,562.00	95.18
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	1,454,000.00	1,546,000.00	48.47
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		2,000,000.00	0.00	2,000,000.00	1,816,000.00	184,000.00	90.80
220205	TRAINING - GENERAL		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22020501	LOCAL TRAINING		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		29,300,000.00	0.00	29,300,000.00	15,230,800.00	14,069,200.00	51.98
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000.00	0.00	2,000,000.00	1,330,800.00	669,200.00	66.54
22021007	WELFARE PACKAGES		20,500,000.00	0.00	20,500,000.00	8,000,000.00	12,500,000.00	39.02
22021024	COMMITTEE & COMMISSION EXPENSES		2,400,000.00	0.00	2,400,000.00	2,400,000.00	-	100.00
22021027	BUDGET/PROJECT MORNITORING EXPENSES		2,400,000.00	0.00	2,400,000.00	2,400,000.00	-	100.00
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COST		2,000,000.00	0.00	2,000,000.00	1,100,000.00	900,000.00	55.00
2204	GRANT AND CONTRIBUTIONS - GENERAL		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
220401	LOCAL GRANT AND CONTRIBUTIONS		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22040101	GRANT TO OTHER STATE GOVERNMENT - CURRENT		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00



<b>NOTE 66</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
<b>023800700100</b>	<b>COVID 19 ACTION RECOVERY AND ECONOMIC STIMULUS (CARES)</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
2	EXPENDITURE		7,800,000.00	0.00	7,800,000.00	7,800,000.00	-	100.00
22	OTHER RECURRENT COSTS		7,800,000.00	0.00	7,800,000.00	7,800,000.00	-	100.00
2202	OVERHEAD COST		7,800,000.00	0.00	7,800,000.00	7,800,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		7,800,000.00	0.00	7,800,000.00	800,000.00	7,000,000.00	10.26
22021034	CARES OPERATIONAL COSTS		7,800,000.00	0.00	7,800,000.00	7,000,000.00	800,000.00	89.74



NOTE 67								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE
025000100100	FISCAL RESPONSIBILITY COMMISSION	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE		23,889,387.00	0.00	23,889,387.00		23,889,387.00	0.00
21	PERSONAL COST		20,249,387.00	0.00	20,249,387.00		20,249,387.00	0.00
2101	SALARY		20,249,387.00	0.00	20,249,387.00		20,249,387.00	0.00
21010101	SALARIES AND WAGES		20,249,387.00	0.00	20,249,387.00		20,249,387.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES		20,249,387.00	0.00	20,249,387.00		20,249,387.00	0.00
22	OTHER RECURRENT COSTS		3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00	98.90
2202	OVERHEAD COST		3,640,000.00	0.00	3,640,000.00	3,600,000.00	40,000.00	98.90
220201	TRAVEL AND TRANSPORT- GENERAL		550,000.00	0.00	550,000.00	550,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		550,000.00	0.00	550,000.00	550,000.00	-	100.00
220203	MATERIAL & SUPPLIES - GENERAL		240,000.00	0.00	240,000.00	240,000.00	-	100.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020303	NEWS PAPERS		40,000.00	0.00	40,000.00	40,000.00	-	100.00
220204	MAINTENANCE SERVICE - GENERAL		800,000.00	0.00	800,000.00	800,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		400,000.00	0.00	400,000.00	400,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		400,000.00	0.00	400,000.00	400,000.00	-	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,600,000.00	0.00	1,600,000.00	1,560,000.00	40,000.00	97.50
22020701	FINANCIAL CONSULTING		1,300,000.00	0.00	1,300,000.00	1,260,000.00	40,000.00	96.92
22020706	SURVEYING SERVICES		300,000.00	0.00	300,000.00	300,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		450,000.00	0.00	450,000.00	450,000.00	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE		250,000.00	0.00	250,000.00	250,000.00	-	100.00
22021007	WELFARE PACKAGES		200,000.00	0.00	200,000.00	200,000.00	-	100.00





<b>NOTE 68</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
<b>025200100100</b>	<b>MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>129,635,000.00</b>	<b>0.00</b>	<b>129,635,000.00</b>	<b>112,847,224.53</b>	<b>16,787,775.47</b>	<b>87.05</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>118,000,000.00</b>	<b>0.00</b>	<b>118,000,000.00</b>	<b>107,067,224.53</b>	<b>10,932,775.47</b>	<b>90.73</b>
<b>2101</b>	<b>SALARY</b>		<b>118,000,000.00</b>	<b>0.00</b>	<b>118,000,000.00</b>	<b>107,067,224.53</b>	<b>10,932,775.47</b>	<b>90.73</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>118,000,000.00</b>	<b>0.00</b>	<b>118,000,000.00</b>	<b>107,067,224.53</b>	<b>10,932,775.47</b>	<b>90.73</b>
21010101	SALARY		118,000,000.00	0.00	118,000,000.00	107,067,224.53	10,932,775.47	90.73
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>11,635,000.00</b>	<b>0.00</b>	<b>11,635,000.00</b>	<b>5,780,000.00</b>	<b>5,855,000.00</b>	<b>49.68</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>11,635,000.00</b>	<b>0.00</b>	<b>11,635,000.00</b>	<b>5,780,000.00</b>	<b>5,855,000.00</b>	<b>49.68</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,270,000.00</b>	<b>230,000.00</b>	<b>84.67</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000.00	0.00	1,500,000.00	1,270,000.00	230,000.00	84.67
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>100.00</b>
22020201	ELECTRICITY CHARGES		100,000.00	0.00	100,000.00	100,000.00	-	100.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>-</b>	<b>100.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		600,000.00	0.00	600,000.00	600,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>4,200,000.00</b>	<b>0.00</b>	<b>4,200,000.00</b>	<b>3,320,000.00</b>	<b>880,000.00</b>	<b>79.05</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,000,000.00	0.00	3,000,000.00	2,910,000.00	90,000.00	97.00
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS		400,000.00	0.00	400,000.00	210,000.00	190,000.00	52.50
22020406	OTHER MAINTENACE SERVICES		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>3,435,000.00</b>	<b>0.00</b>	<b>3,435,000.00</b>	<b>0.00</b>	<b>3,435,000.00</b>	<b>0.00</b>
22020704	ENGINEERING SERVICES		3,435,000.00	0.00	3,435,000.00	0.00	3,435,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>1,800,000.00</b>	<b>0.00</b>	<b>1,800,000.00</b>	<b>490,000.00</b>	<b>1,310,000.00</b>	<b>27.22</b>
22021001	REFRESHMENT & MEALS		300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021006	POSTAGES & COURIER SERVICE		1,500,000.00	0.00	1,500,000.00	490,000.00	1,010,000.00	32.67



**NOTE 69**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
<b>025210200100</b>	<b>WATER BOARD</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		342,112,000.00	0.00	342,112,000.00	341,420,576.18	691,423.82	99.80
<b>21</b>	<b>PERSONAL COST</b>		160,000,000.00	0.00	160,000,000.00	138,612,576.18	21,387,423.82	86.63
<b>2101</b>	<b>SALARY</b>		160,000,000.00	0.00	160,000,000.00	138,612,576.18	21,387,423.82	86.63
<b>21010101</b>	<b>SALARIES AND WAGES</b>		160,000,000.00	0.00	160,000,000.00	138,612,576.18	21,387,423.82	86.63
21010101	SALARY		160,000,000.00	0.00	160,000,000.00	138,612,576.18	21,387,423.82	86.63
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		182,112,000.00	0.00	182,112,000.00	202,808,000.00	(20,696,000.00)	111.36
<b>2202</b>	<b>OVERHEAD COST</b>		180,032,000.00	0.00	180,032,000.00	202,808,000.00	(22,776,000.00)	112.65
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		9,120,000.00	0.00	9,120,000.00	49,000,000.00	(39,880,000.00)	537.28
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		6,000,000.00	0.00	6,000,000.00	47,000,000.00	(41,000,000.00)	783.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,120,000.00	0.00	3,120,000.00	2,000,000.00	1,120,000.00	64.10
<b>220202</b>	<b>UTILITIES - GENERAL</b>		58,280,000.00	0.00	58,280,000.00	53,000,000.00	5,280,000.00	90.94
22020201	ELECTRICITY CHARGES		58,280,000.00	0.00	58,280,000.00	53,000,000.00	5,280,000.00	90.94
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		3,848,000.00	0.00	3,848,000.00	2,808,000.00	1,040,000.00	72.97
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		2,600,000.00	0.00	2,600,000.00	1,800,000.00	800,000.00	69.23
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,040,000.00	0.00	1,040,000.00	800,000.00	240,000.00	76.92
22020309	UNIFORMS & OTHER CLOTHING		208,000.00	0.00	208,000.00	208,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		41,288,000.00	0.00	41,288,000.00	36,100,000.00	5,188,000.00	87.43
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,640,000.00	0.00	3,640,000.00	2,500,000.00	1,140,000.00	68.68
22020402	MAINTENANCE OF OFFICE FURNITURE		2,288,000.00	0.00	2,288,000.00	1,900,000.00	388,000.00	83.04
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		2,080,000.00	0.00	2,080,000.00	1,800,000.00	280,000.00	86.54
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS		3,640,000.00	0.00	3,640,000.00	2,700,000.00	940,000.00	74.18
22020405	MAINTENANCE OF PLANTS/GENERATORS		11,440,000.00	0.00	11,440,000.00	10,200,000.00	1,240,000.00	89.16
22020406	OTHER MAINTENANCE SERVICES		18,200,000.00	0.00	18,200,000.00	17,000,000.00	1,200,000.00	93.41
<b>220206</b>	<b>OTHER SERVICES - GENERALS</b>		6,760,000.00	0.00	6,760,000.00	6,500,000.00	260,000.00	96.15
22020602	OFFICE RENT		2,080,000.00	0.00	2,080,000.00	2,000,000.00	80,000.00	96.15
2202065	CLEANING & FUMIGATION SERVICES		4,680,000.00	0.00	4,680,000.00	4,500,000.00	180,000.00	96.15
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		7,800,000.00	0.00	7,800,000.00	6,200,000.00	1,600,000.00	79.49
22020704	ENGINEERING SERVICES		2,600,000.00	0.00	2,600,000.00	2,500,000.00	100,000.00	96.15
22020708	MEDICAL CONSULTING		5,200,000.00	0.00	5,200,000.00	3,700,000.00	1,500,000.00	71.15
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		46,800,000.00	0.00	46,800,000.00	46,000,000.00	800,000.00	98.29
22020801	MOTOR VEHICLE FUEL COST		46,800,000.00	0.00	46,800,000.00	46,000,000.00	800,000.00	98.29
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>		1,040,000.00	0.00	1,040,000.00	900,000.00	140,000.00	86.54
22020901	BANK CHARGES (OTHER THAN INTEREST)		1,040,000.00	0.00	1,040,000.00	900,000.00	140,000.00	86.54
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		5,096,000.00	0.00	5,096,000.00	2,300,000.00	2,796,000.00	45.13
22021001	REFRESHMENT & MEALS		1,040,000.00	0.00	1,040,000.00	800,000.00	240,000.00	76.92
22021003	PUBLICITY & ADVERTISEMENTS		1,560,000.00	0.00	1,560,000.00	1,500,000.00	60,000.00	96.15
22021019	MEDICAL EXPENCES INTERNATIONAL		2,496,000.00	0.00	2,496,000.00		2,496,000.00	0.00
<b>2204</b>	<b>GRANTS &amp; CONTRIBUTIONS GENERAL</b>		2,080,000.00	0.00	2,080,000.00	0	2,080,000.00	0.00
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		2,080,000.00	0.00	2,080,000.00	0	2,080,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENT CURRENT		2,080,000.00	0.00	2,080,000.00		2,080,000.00	0.00



**NOTE 70**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
<b>025210300100</b>	<b>STATE RURAL WATER SUPPLY &amp; SANITATION AGENCY(RUWATSAN)</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>6,300,000.00</b>	<b>0.00</b>	<b>6,300,000.00</b>	<b>4,058,735.90</b>	<b>2,241,264.10</b>	<b>64.42</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,618,735.90</b>	<b>381,264.10</b>	<b>87.29</b>
<b>2101</b>	<b>SALARY</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,618,735.90</b>	<b>381,264.10</b>	<b>87.29</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>2,618,735.90</b>	<b>381,264.10</b>	<b>87.29</b>
2101010	SALARY		3,000,000.00	0.00	3,000,000.00	2,618,735.90	381,264.10	87.29
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>3,300,000.00</b>	<b>0.00</b>	<b>3,300,000.00</b>	<b>1,440,000.00</b>	<b>1,860,000.00</b>	<b>43.64</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>3,300,000.00</b>	<b>0.00</b>	<b>3,300,000.00</b>	<b>1,440,000.00</b>	<b>1,860,000.00</b>	<b>43.64</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT - GENERAL</b>		<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	<b>280,000.00</b>	<b>520,000.00</b>	<b>35.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		800,000.00	0.00	800,000.00	280,000.00	520,000.00	35.00
<b>220202</b>	<b>UTILITIES GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>140,000.00</b>	<b>260,000.00</b>	<b>35.00</b>
22020201	ELECTRICITY CHARGES		400,000.00	0.00	400,000.00	140,000.00	260,000.00	35.00
<b>220203</b>	<b>MATERIAL &amp; SUPPLIES - GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>100.00</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		200,000.00	0.00	200,000.00	200,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>380,000.00</b>	<b>720,000.00</b>	<b>34.55</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	280,000.00	720,000.00	28.00
22020402	MAINTENANCE OF OFFICE FURNITURE		100,000.00	0.00	100,000.00	100,000.00	-	100.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>120,000.00</b>	<b>80,000.00</b>	<b>60.00</b>
22020501	LOCAL TRAINING		200,000.00	0.00	200,000.00	120,000.00	80,000.00	60.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>600,000.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>320,000.00</b>	<b>280,000.00</b>	<b>53.33</b>
22021002	HONORARIUM & SITTING ALLOWANCE		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22021007	WELFARE PACKAGES		400,000.00	0.00	400,000.00	120,000.00	280,000.00	30.00



<b>NOTE 71</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>125300100100</b>	<b>MINISTRY OF LANDS &amp; HOUSING</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>129,000,000.00</b>	<b>0.00</b>	<b>129,000,000.00</b>	<b>102,101,593.65</b>	<b>26,898,406.35</b>	<b>79.15</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>111,000,000.00</b>	<b>0.00</b>	<b>111,000,000.00</b>	<b>93,431,593.65</b>	<b>17,568,406.35</b>	<b>84.17</b>
<b>2101</b>	<b>SALARY</b>		<b>111,000,000.00</b>	<b>0.00</b>	<b>111,000,000.00</b>	<b>93,431,593.65</b>	<b>17,568,406.35</b>	<b>84.17</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>111,000,000.00</b>	<b>0.00</b>	<b>111,000,000.00</b>	<b>93,431,593.65</b>	<b>17,568,406.35</b>	<b>84.17</b>
21010101	SALARY		111,000,000.00	0.00	111,000,000.00	93,431,593.65	17,568,406.35	84.17
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>18,000,000.00</b>	<b>0.00</b>	<b>18,000,000.00</b>	<b>8,670,000.00</b>	<b>9,330,000.00</b>	<b>48.17</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>17,800,000.00</b>	<b>0.00</b>	<b>17,800,000.00</b>	<b>8,470,000.00</b>	<b>9,330,000.00</b>	<b>47.58</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>3,250,000.00</b>	<b>0.00</b>	<b>3,250,000.00</b>	<b>2,390,000.00</b>	<b>860,000.00</b>	<b>73.54</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		3,250,000.00	0.00	3,250,000.00	2,390,000.00	860,000.00	73.54
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>320,000.00</b>	<b>1,680,000.00</b>	<b>16.00</b>
22020201	ELECTRICITY CHARGES		2,000,000.00	0.00	2,000,000.00	320,000.00	1,680,000.00	16.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>3,100,000.00</b>	<b>0.00</b>	<b>3,100,000.00</b>	<b>2,780,000.00</b>	<b>320,000.00</b>	<b>89.68</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,100,000.00	0.00	1,100,000.00	800,000.00	300,000.00	72.73
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	500,000.00	-	100.00
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS		500,000.00	0.00	500,000.00	480,000.00	20,000.00	96.00
22020406	OTHER MAINTENACE SERVICES		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>1,250,000.00</b>	<b>0.00</b>	<b>1,250,000.00</b>	<b>1,250,000.00</b>	<b>-</b>	<b>100.00</b>
22020706	SURVEYING SERVICES		1,250,000.00	0.00	1,250,000.00	1,250,000.00	-	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>8,200,000.00</b>	<b>0.00</b>	<b>8,200,000.00</b>	<b>1,730,000.00</b>	<b>6,470,000.00</b>	<b>21.10</b>
22021001	REFRESHMENT & MEALS		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22021002	HONORARUIM & SITTING ALLOWANCES		5,000,000.00	0.00	5,000,000.00	790,000.00	4,210,000.00	15.80
22021007	WELFARE PACKAGES		3,000,000.00	0.00	3,000,000.00	740,000.00	2,260,000.00	24.67
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>100.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		200,000.00	0.00	200,000.00	200,000.00	200,000.00	100.00



<b>NOTE 72</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>125300200100</b>	<b>OFFICE OF THE SURVEYOR GENERAL</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>11,300,000.00</b>	<b>0.00</b>	<b>11,300,000.00</b>	<b>5,620,000.00</b>	<b>5,680,000.00</b>	<b>49.73</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>11,300,000.00</b>	<b>0.00</b>	<b>11,300,000.00</b>	<b>5,620,000.00</b>	<b>5,680,000.00</b>	<b>49.73</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>11,150,000.00</b>	<b>0.00</b>	<b>11,150,000.00</b>	<b>5,620,000.00</b>	<b>5,530,000.00</b>	<b>50.40</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,100,000.00</b>	<b>900,000.00</b>	<b>55.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		2,000,000.00	0.00	2,000,000.00	1,100,000.00	900,000.00	55.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>80,000.00</b>	<b>70,000.00</b>	<b>53.33</b>
22020201	ELECTRICITY CHARGES		150,000.00	0.00	150,000.00	80,000.00	70,000.00	53.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>1,600,000.00</b>	<b>900,000.00</b>	<b>64.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22020302	BOOKS		500,000.00	0.00	500,000.00	100,000.00	400,000.00	20.00
22020305	PRINTING OF NON SECURITY DOCUMENT		1,000,000.00	0.00	1,000,000.00	700,000.00	300,000.00	70.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>800,000.00</b>	<b>200,000.00</b>	<b>80.00</b>
22020405	MAINTENANCE OF PLANTS GENERATORS		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>500,000.00</b>	<b>1,500,000.00</b>	<b>25.00</b>
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00	500,000.00	1,500,000.00	25.00
<b>220206</b>	<b>OTHER SERVICES GENERAL</b>		<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>950,000.00</b>	<b>550,000.00</b>	<b>63.33</b>
22020605	CLEANING & FUMIGATION SERVICES		1,500,000.00	0.00	1,500,000.00	950,000.00	550,000.00	63.33
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>470,000.00</b>	<b>30,000.00</b>	<b>94.00</b>
22020706	SURVEYING SERVICES		500,000.00	0.00	500,000.00	470,000.00	30,000.00	94.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>120,000.00</b>	<b>1,380,000.00</b>	<b>8.00</b>
22021001	REFRESHMENT & MEALS		1,500,000.00	0.00	1,500,000.00	120,000.00	1,380,000.00	8.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>		<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		150,000.00	0.00	150,000.00	0.00	150,000.00	0.00



<b>NOTE 73</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>125300110100</b>	<b>STATE HOUSING CORPORATION</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>17,809,356.00</b>	<b>0.00</b>	<b>17,809,356.00</b>	<b>10,818,188.00</b>	<b>6,991,168.00</b>	<b>60.74</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>14,359,356.00</b>	<b>0.00</b>	<b>14,359,356.00</b>	<b>8,068,188.00</b>	<b>6,291,168.00</b>	<b>56.19</b>
<b>2101</b>	<b>SALARY</b>		<b>14,359,356.00</b>	<b>0.00</b>	<b>14,359,356.00</b>	<b>8,068,188.00</b>	<b>6,291,168.00</b>	<b>56.19</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>14,359,356.00</b>	<b>0.00</b>	<b>14,359,356.00</b>	<b>8,068,188.00</b>	<b>6,291,168.00</b>	<b>56.19</b>
21010101	SALARY		14,359,356.00	0.00	14,359,356.00	8,068,188.00	6,291,168.00	56.19
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>3,450,000.00</b>	<b>0.00</b>	<b>3,450,000.00</b>	<b>2,750,000.00</b>	<b>700,000.00</b>	<b>79.71</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>3,350,000.00</b>	<b>0.00</b>	<b>3,350,000.00</b>	<b>2,650,000.00</b>	<b>700,000.00</b>	<b>79.10</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>240,000.00</b>	<b>260,000.00</b>	<b>48.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00	240,000.00	260,000.00	48.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>240,000.00</b>	<b>160,000.00</b>	<b>60.00</b>
22020201	ELECTRICITY CHARGES		400,000.00	0.00	400,000.00	240,000.00	160,000.00	60.00
<b>220203</b>	<b>MATERIALS AND SUPPLIES - GENRAL</b>		<b>1,300,000.00</b>	<b>0.00</b>	<b>1,300,000.00</b>	<b>1,200,000.00</b>	<b>100,000.00</b>	<b>92.31</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES		1,300,000.00	0.00	1,300,000.00	1,200,000.00	100,000.00	92.31
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>650,000.00</b>	<b>0.00</b>	<b>650,000.00</b>	<b>470,000.00</b>	<b>180,000.00</b>	<b>72.31</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		300,000.00	0.00	300,000.00	120,000.00	180,000.00	40.00
22020402	MAINTENANCE OF OFFICE FURNITURE		350,000.00	0.00	350,000.00	350,000.00	-	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>100.00</b>
22020706	SURVEYING SERVICES		100,000.00	0.00	100,000.00	100,000.00	-	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>-</b>	<b>100.00</b>
22021003	PUBLICITY & ADVERTISEMENT		300,000.00	0.00	300,000.00	300,000.00	-	100.00
22021024	COMMITTEE & COMMISSION EXPENSES		100,000.00	0.00	100,000.00	100,000.00	-	100.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>100.00</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>100.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		100,000.00	0.00	100,000.00	100,000.00	-	100.00



NOTE 74								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>125300120100</b>	<b>KEBBI URBAN DEVELOPMENT AUTHORITY (KUDA)</b>							
2	EXPENDITURE		193,200,000.00	0.00	193,200,000.00	160,176,974.79	33,023,025.21	82.91
21	PERSONAL COST		168,200,000.00	0.00	168,200,000.00	148,177,074.79	20,022,925.21	88.10
2101	SALARY		168,200,000.00	0.00	168,200,000.00	148,177,074.79	20,022,925.21	88.10
21010101	SALARIES AND WAGES		168,200,000.00	0.00	168,200,000.00	148,177,074.79	20,022,925.21	88.10
21010101	SALARY		168,200,000.00	0.00	168,200,000.00	148,177,074.79	20,022,925.21	88.10
22	OTHER RECURRENT COSTS		25,000,000.00	0.00	25,000,000.00	11,999,900.00	13,000,100.00	48.00
2202	OVERHEAD COST		24,480,000.00	0.00	24,480,000.00	11,949,900.00	12,530,100.00	48.81
220201	TRAVEL AND TRANSPORT- GENERAL		700,000.00	0.00	700,000.00	386,500.00	313,500.00	55.21
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		700,000.00	0.00	700,000.00	386,500.00	313,500.00	55.21
220202	UTILITIES - GENERAL		600,000.00	0.00	600,000.00	250,000.00	350,000.00	41.67
22020201	ELECTRICITY CHARGES		600,000.00	0.00	600,000.00	250,000.00	350,000.00	41.67
220203	MATERIALS & SUPPLIES - GENERAL		600,000.00	0.00	600,000.00	457,000.00	143,000.00	76.17
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		600,000.00	0.00	600,000.00	457,000.00	143,000.00	76.17
220204	MAINTENANCE SERVICE - GENERAL		10,800,000.00	0.00	10,800,000.00	2,776,400.00	8,023,600.00	25.71
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,700,000.00	0.00	3,700,000.00	1,554,300.00	2,145,700.00	42.01
22020402	MAINTENANCE OF OFFICE FURNITURE		600,000.00	0.00	600,000.00	103,000.00	497,000.00	17.17
22020405	MAINTENANCE OF PLANTS /GENERATORS		1,500,000.00	0.00	1,500,000.00	110,000.00	1,390,000.00	7.33
22020406	OTHER MAINTENACE SERVICES		2,000,000.00	0.00	2,000,000.00	457,100.00	1,542,900.00	22.86
22020410	MAINTENANCE OF STREET LIGHTINGS		2,000,000.00	0.00	2,000,000.00	432,000.00	1,568,000.00	21.60
22020413	MINOR ROAD MAINTENACE		1,000,000.00	0.00	1,000,000.00	120,000.00	880,000.00	12.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020706	SURVEYING SERVICES		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		11,680,000.00	0.00	11,680,000.00	8,080,000.00	3,600,000.00	69.18
22021002	HONORARUIM & SITTING ALLOWANCES		400,000.00	0.00	400,000.00	202,000.00	198,000.00	50.50
22021003	PUBLICITY & ADVERTISEMENTS		1,000,000.00	0.00	1,000,000.00	70,000.00	930,000.00	7.00
22021025	SPECIAL MEDICAL PRIGRAMME AND CAMPAIGN		10,280,000.00	0.00	10,280,000.00	7,808,000.00	2,472,000.00	75.95
2204	GRANT AND CONTRIBUTIONS GENERAL		520,000.00	0.00	520,000.00	50,000.00	470,000.00	9.62
220401	LOCAL GRANT AND CONTRIBUTIONS		520,000.00	0.00	520,000.00	50,000.00	470,000.00	9.62
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		520,000.00	0.00	520,000.00	50,000.00	470,000.00	9.62



<b>NOTE 75</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>031801100100</b>	<b>JUDICIAL SERVICE COMMISSION</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>149,263,269.00</b>	<b>0.00</b>	<b>149,263,269.00</b>	<b>70,008,121.60</b>	<b>79,255,147.40</b>	<b>46.90</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>107,263,269.00</b>	<b>0.00</b>	<b>107,263,269.00</b>	<b>68,300,121.60</b>	<b>38,963,147.40</b>	<b>63.68</b>
<b>2101</b>	<b>SALARY</b>		<b>107,263,269.00</b>	<b>0.00</b>	<b>107,263,269.00</b>	<b>68,300,121.60</b>	<b>38,963,147.40</b>	<b>63.68</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>107,263,269.00</b>	<b>0.00</b>	<b>107,263,269.00</b>	<b>68,300,121.60</b>	<b>38,963,147.40</b>	<b>63.68</b>
21010101	SALARY		80,000,000.00	0.00	80,000,000.00	68,300,121.60	11,699,878.40	85.38
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES		27,263,269.00	0.00	27,263,269.00	20,322,105.16	6,941,163.84	74.54
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>42,000,000.00</b>	<b>0.00</b>	<b>42,000,000.00</b>	<b>1,708,000.00</b>	<b>40,292,000.00</b>	<b>4.07</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>42,000,000.00</b>	<b>0.00</b>	<b>42,000,000.00</b>	<b>1,708,000.00</b>	<b>40,292,000.00</b>	<b>4.07</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>327,000.00</b>	<b>9,673,000.00</b>	<b>3.27</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,000,000.00	0.00	10,000,000.00	327,000.00	9,673,000.00	3.27
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>154,000.00</b>	<b>146,000.00</b>	<b>51.33</b>
22020201	ELECTRICITY CHARGES		300,000.00	0.00	300,000.00	154,000.00	146,000.00	51.33
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>184,000.00</b>	<b>816,000.00</b>	<b>18.40</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	184,000.00	816,000.00	18.40
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>2,200,000.00</b>	<b>0.00</b>	<b>2,200,000.00</b>	<b>124,000.00</b>	<b>2,076,000.00</b>	<b>5.64</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		700,000.00	0.00	700,000.00	37,000.00	663,000.00	5.29
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000.00	0.00	1,500,000.00	87,000.00	1,413,000.00	5.80
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING		15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>130,000.00</b>	<b>1,870,000.00</b>	<b>6.50</b>
22020703	LEGAL SERVICES		2,000,000.00	0.00	2,000,000.00	130,000.00	1,870,000.00	6.50
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>11,500,000.00</b>	<b>0.00</b>	<b>11,500,000.00</b>	<b>789,000.00</b>	<b>10,711,000.00</b>	<b>6.86</b>
22021001	REFRESHMENT & MEALS		1,500,000.00	0.00	1,500,000.00	362,000.00	1,138,000.00	24.13
22021002	HONORARIUM & SITTING ALLOWANCES		5,000,000.00	0.00	5,000,000.00	340,000.00	4,660,000.00	6.80
22021003	PUBLICITY & ADVERTISEMENTS		5,000,000.00	0.00	5,000,000.00	87,000.00	4,913,000.00	1.74





**NOTE 76**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>031805100100</b>	<b>HIGH COURT</b>							
2	EXPENDITURE		1,509,807,840.00	0.00	1,509,807,840.00	781,176,680.14	728,631,159.86	51.74
21	PERSONAL COST		1,105,259,840.00	0.00	1,105,259,840.00	512,089,280.14	593,170,559.86	46.33
2101	SALARY		605,259,840.00	0.00	605,259,840.00	512,089,280.14	93,170,559.86	84.61
21010101	SALARIES AND WAGES		605,259,840.00	0.00	605,259,840.00	512,089,280.14	93,170,559.86	84.61
21010101	SALARY		600,000,000.00	0.00	600,000,000.00	507,267,756.96	92,732,243.04	84.54
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES		5,259,840.00	0.00	5,259,840.00	4,821,523.18	438,316.82	91.67
2103	SOCIAL BENEFITS		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
210301	SOCIAL BENEFITS		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
21030102	PENSION		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
22	OTHER RECURRENT COSTS		404,548,000.00	0.00	404,548,000.00	269,087,400.00	135,460,600.00	66.52
2202	OVERHEAD COST		404,548,000.00	0.00	404,548,000.00	269,087,400.00	135,460,600.00	66.52
220201	TRAVEL AND TRANSPORT- GENERAL		16,000,000.00	0.00	16,000,000.00	16,000,000.00	-	100.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		16,000,000.00	0.00	16,000,000.00	16,000,000.00	-	100.00
220202	UTILITIES - GENERAL		8,000,000.00	0.00	8,000,000.00	7,200,000.00	800,000.00	90.00
22020201	ELECTRICITY CHARGES		8,000,000.00	0.00	8,000,000.00	7,200,000.00	800,000.00	90.00
220203	MATERIALS & SUPPLIES - GENERAL		65,000,000.00	0.00	65,000,000.00	34,700,000.00	30,300,000.00	53.38
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		15,000,000.00	0.00	15,000,000.00	11,700,000.00	3,300,000.00	78.00
22020309	UNIFORMS & OTHERCLOTHING		50,000,000.00	0.00	50,000,000.00	23,000,000.00	27,000,000.00	46.00
220204	MAINTENANCE SERVICE - GENERAL		15,000,000.00	0.00	15,000,000.00	13,000,000.00	2,000,000.00	86.67
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		10,000,000.00	0.00	10,000,000.00	8,000,000.00	2,000,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE		5,000,000.00	0.00	5,000,000.00	5,000,000.00	-	100.00
220205	TRAINING - GENERAL		60,000,000.00	0.00	60,000,000.00	16,000,000.00	44,000,000.00	26.67
22020501	LOCAL TRAINING		20,000,000.00	0.00	20,000,000.00	16,000,000.00	4,000,000.00	80.00
22020502	INTERNATIONAL TRAINING		40,000,000.00	0.00	40,000,000.00	0.00	40,000,000.00	0.00
220206	OTHER SERVICES - GENERAL		18,500,000.00	0.00	18,500,000.00	54,500,000.00	(36,000,000.00)	294.59
22020601	SECURITY SERVICES		12,000,000.00	0.00	12,000,000.00	12,000,000.00	-	100.00
22020602	OFFICE RENT		3,500,000.00	0.00	3,500,000.00	3,500,000.00	-	100.00
22020605	CLEANING & FUMIGATION SERVICES		3,000,000.00	0.00	3,000,000.00	39,000,000.00	(36,000,000.00)	1300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		40,524,000.00	0.00	40,524,000.00	23,600,000.00	16,924,000.00	58.24
22020701	FINANCIAL CONSULTING		10,524,000.00	0.00	10,524,000.00	3,600,000.00	6,924,000.00	34.21
22020703	LEGAL SERVICES		30,000,000.00	0.00	30,000,000.00	20,000,000.00	10,000,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL		181,524,000.00	0.00	181,524,000.00	104,087,400.00	77,436,600.00	57.34
22021002	HONORARUIM & SITTING ALLOWANCES		98,524,000.00	0.00	98,524,000.00	81,287,400.00	17,236,600.00	82.51
22021003	PUBLICITY & ADVERTISEMENTS		20,000,000.00	0.00	20,000,000.00	5,000,000.00	15,000,000.00	25.00
22021019	MEDICAL EXPENSES - INTERNATIONAL		58,000,000.00	0.00	58,000,000.00	14,700,000.00	43,300,000.00	25.34
22021026	EXCO & TENDEREXPENSES		5,000,000.00	0.00	5,000,000.00	3,100,000.00	1,900,000.00	62.00



**NOTE 77**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>031805300100</b>	<b>SHARIA COURT</b>							
2	EXPENDITURE		1,369,759,840.00	0.00	1,369,759,840.00	636,846,619.62	732,913,220.38	46.49
21	PERSONAL COST		1,105,259,840.00	0.00	1,105,259,840.00	486,914,619.62	618,345,220.38	44.05
2101	SALARY		705,259,840.00	0.00	705,259,840.00	486,914,619.62	218,345,220.38	69.04
21010101	SALARIES AND WAGES		705,259,840.00	0.00	705,259,840.00	486,914,619.62	218,345,220.38	69.04
21010101	SALARY		700,000,000.00	0.00	700,000,000.00	481,654,975.06	218,345,024.94	68.81
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES		5,259,840.00	0.00	5,259,840.00	5,259,644.56	195.44	100.00
2103	SOCIAL BENEFITS		400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
210301	SOCIAL BENEFITS		400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
21030102	PENSION		400,000,000.00	0.00	400,000,000.00	0.00	400,000,000.00	0.00
22	OTHER RECURRENT COSTS		264,500,000.00	0.00	264,500,000.00	149,932,000.00	114,568,000.00	56.69
2202	OVERHEAD COST		261,500,000.00	0.00	261,500,000.00	148,547,000.00	112,953,000.00	56.81
220201	TRAVEL AND TRANSPORT- GENERAL		15,000,000.00	0.00	15,000,000.00	6,800,000.00	8,200,000.00	45.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		15,000,000.00	0.00	15,000,000.00	6,800,000.00	8,200,000.00	45.33
220202	UTILITIES - GENERAL		8,000,000.00	0.00	8,000,000.00	7,000,000.00	1,000,000.00	87.50
22020201	ELECTRICITY CHARGES		8,000,000.00	0.00	8,000,000.00	7,000,000.00	1,000,000.00	87.50
220203	MATERIALS & SUPPLIES - GENERAL		38,000,000.00	0.00	38,000,000.00	18,580,000.00	19,420,000.00	48.89
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		15,000,000.00	0.00	15,000,000.00	13,625,000.00	1,375,000.00	90.83
22020302	BOOKS		0.00	0.00	0.00	0.00	-	#DIV/0!
22020309	UNIFORMS & OTHER CLOTHING		23,000,000.00	0.00	23,000,000.00	4,955,000.00	18,045,000.00	21.54
220204	MAINTENANCE SERVICE - GENERAL		43,000,000.00	0.00	43,000,000.00	21,250,000.00	21,750,000.00	49.42
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		15,000,000.00	0.00	15,000,000.00	6,740,000.00	8,260,000.00	44.93
22020402	MAINTENANCE OF OFFICE FURNITURE		15,000,000.00	0.00	15,000,000.00	6,500,000.00	8,500,000.00	43.33
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIALS QTRS		10,000,000.00	0.00	10,000,000.00	5,010,000.00	4,990,000.00	50.10
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,000,000.00	0.00	3,000,000.00	3,000,000.00	-	100.00
220205	TRAINING - GENERAL		35,000,000.00	0.00	35,000,000.00	8,220,000.00	26,780,000.00	23.49
22020501	LOCAL TRAINING		15,000,000.00	0.00	15,000,000.00	8,220,000.00	6,780,000.00	54.80
22020502	INTERNATIONAL TRAINING		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL		45,000,000.00	0.00	45,000,000.00	38,247,000.00	6,753,000.00	84.99
22020601	SECURITY SERVICES		4,000,000.00	0.00	4,000,000.00	3,520,000.00	480,000.00	88.00
22020603	RESIDENTIAL RENT		41,000,000.00	0.00	41,000,000.00	34,727,000.00	6,273,000.00	84.70
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0.00	0.00	0.00	0.00	-	
22020703	LEGAL SERVICES		0.00	0.00	0.00	0.00	-	
220210	MISCELLANEOUS EXPENSES GENERAL		77,500,000.00	0.00	77,500,000.00	48,450,000.00	29,050,000.00	62.52
22021001	REFRESHMENT & MEALS		10,000,000.00	0.00	10,000,000.00	7,120,000.00	2,880,000.00	71.20
22021002	HONORARIUM & SITTING ALLOWANCES		20,000,000.00	0.00	20,000,000.00	10,890,000.00	9,110,000.00	54.45
22021019	MEDICAL EXPENSES - LOCAL		45,000,000.00	0.00	45,000,000.00	28,240,000.00	16,760,000.00	62.76
22021026	EXCO & TENDEREXPENSES		2,500,000.00	0.00	2,500,000.00	2,200,000.00	300,000.00	88.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		3,000,000.00	0.00	3,000,000.00	1,385,000.00	1,615,000.00	46.17
220401	LOCAL GRANT AND CONTRIBUTIONS		3,000,000.00	0.00	3,000,000.00	1,385,000.00	1,615,000.00	46.17
22040109	GRANTS TO COMMUNITIES/NGOS		3,000,000.00	0.00	3,000,000.00	1,385,000.00	1,615,000.00	46.17



**NOTE 78**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>032600100100</b>	<b>MINISTRY OF JUSTICE</b>							
2	EXPENDITURE		996,260,000.00	0.00	996,260,000.00	334,513,965.82	661,746,034.18	33.58
21	PERSONAL COST		62,000,000.00	0.00	62,000,000.00	54,634,965.82	7,365,034.18	88.12
2101	SALARY		62,000,000.00	0.00	62,000,000.00	54,634,965.82	7,365,034.18	88.12
21010101	SALARIES AND WAGES		62,000,000.00	0.00	62,000,000.00	54,634,965.82	7,365,034.18	88.12
21010101	SALARY		62,000,000.00	0.00	62,000,000.00	54,634,965.82	7,365,034.18	88.12
22	OTHER RECURRENT COSTS		934,260,000.00	0.00	934,260,000.00	279,879,000.00	654,381,000.00	29.96
2202	OVERHEAD COST		433,560,000.00	0.00	433,560,000.00	279,879,000.00	153,681,000.00	64.55
220201	TRAVEL AND TRANSPORT- GENERAL		30,000,000.00	0.00	30,000,000.00	25,963,000.00	4,037,000.00	86.54
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		10,000,000.00	0.00	10,000,000.00	17,800,000.00	(7,800,000.00)	178.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		20,000,000.00	0.00	20,000,000.00	8,163,000.00	11,837,000.00	40.82
220202	UTILITIES - GENERAL		60,000.00	0.00	60,000.00	55,000.00	5,000.00	91.67
22020201	ELECTRICITY CHARGES		60,000.00	0.00	60,000.00	55,000.00	5,000.00	91.67
220203	MATERIALS & SUPPLIES - GENERAL		38,000,000.00	0.00	38,000,000.00	20,663,000.00	17,337,000.00	54.38
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		12,500,000.00	0.00	12,500,000.00	8,163,000.00	4,337,000.00	65.30
22020305	PRINTING OF NON SECURITY DOCUMENTS		12,000,000.00	0.00	12,000,000.00	0.00	12,000,000.00	0.00
22020309	UNIFORMS & OTHERCLOTHING		13,500,000.00	0.00	13,500,000.00	12,500,000.00	1,000,000.00	92.59
220204	MAINTENANCE SERVICE - GENERAL		8,000,000.00	0.00	8,000,000.00	4,589,000.00	3,411,000.00	57.36
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,000,000.00	0.00	3,000,000.00	1,826,000.00	1,174,000.00	60.87
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	0.00	2,000,000.00	1,763,000.00	237,000.00	88.15
22020406	OTHER MAINTENANCE SERVICES		3,000,000.00	0.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
220205	TRAINING - GENERAL		47,000,000.00	0.00	47,000,000.00	0.00	47,000,000.00	0.00
22020501	LOCAL TRAINING		47,000,000.00	0.00	47,000,000.00	0.00	47,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		305,500,000.00	0.00	305,500,000.00	228,109,000.00	77,391,000.00	74.67
22020703	LEGAL SERVICES		305,500,000.00	0.00	305,500,000.00	228,109,000.00	77,391,000.00	74.67
220210	MISCELLANEOUS EXPENSES GENERAL		5,000,000.00	0.00	5,000,000.00	500,000.00	4,500,000.00	10.00
22021001	REFRESHMENT & MEALS		4,000,000.00	0.00	4,000,000.00	500,000.00	3,500,000.00	12.50
22021002	HONORARIUM & SITTING ALLOWANCES		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2203	LOANS AND ADVANCES		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
220301	STAFF LOANS & ADVANCES		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
22030103	REFURBISHING ADVANCES		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
2204	GRANTS CONTRIBUTION - GENERAL		700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS		700,000.00	0.00	700,000.00	0.00	700,000.00	0.00
22040107	GRANT TO PRIVATE COMPANIES - GENERAL		700,000.00	0.00	700,000.00	0.00	700,000.00	0.00



**NOTE 79**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>032600200100</b>	<b>LAW REFORM COMMISSION</b>							
2	EXPENDITURE		27,818,245.00	0.00	27,818,245.00	8,974,899.81	18,843,345.19	32.26
21	PERSONAL COST		25,418,245.00	0.00	25,418,245.00	6,574,899.81	18,843,345.19	25.87
2101	SALARY		25,418,245.00	0.00	25,418,245.00	6,574,899.81	18,843,345.19	25.87
21010101	SALARIES AND WAGES		25,418,245.00	0.00	25,418,245.00	6,574,899.81	18,843,345.19	25.87
21010101	SALARY		7,700,000.00	0.00	7,700,000.00	6,574,899.81	1,125,100.19	85.39
21010103	CONSOLIDATED REVENUE FUND CHARGES SALARIES		17,718,245.00	0.00	17,718,245.00		17,718,245.00	0.00
22	OTHER RECURRENT COSTS		2,400,000.00	0.00	2,400,000.00	2,400,000.00	-	100.00
2202	OVERHEAD COST		2,400,000.00	0.00	2,400,000.00	2,400,000.00	-	100.00
220201	TRAVEL AND TRANSPORT- GENERAL		150,000.00	0.00	150,000.00	150,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		150,000.00	0.00	150,000.00	150,000.00	-	100.00
220202	UTILITIES - GENERAL		100,000.00	0.00	100,000.00	100,000.00	-	100.00
22020201	ELECTRICITY CHARGES		100,000.00	0.00	100,000.00	100,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		800,000.00	0.00	800,000.00	800,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	300,000.00	-	100.00
22020302	BOOKS		500,000.00	0.00	500,000.00	500,000.00	-	100.00
220204	MAINTENANCE SERVICE - GENERAL		550,000.00	0.00	550,000.00	550,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENT		150,000.00	0.00	150,000.00	150,000.00	-	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		350,000.00	0.00	350,000.00	350,000.00	-	100.00
22020703	LEGAL SERVICES		350,000.00	0.00	350,000.00	350,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		450,000.00	0.00	450,000.00	450,000.00	-	100.00
22021002	HONORARUIM & SITTING ALLOWANCES		150,000.00	0.00	150,000.00	150,000.00	-	100.00
22021003	PUBLICITY & ADVERTISEMENTS		50,000.00	0.00	50,000.00	50,000.00	-	100.00
22021024	COMMITTEE & COMMISSIONS		250,000.00	0.00	250,000.00	250,000.00	-	100.00



<b>NOTE 80</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051300100100</b>	<b>MINISTRY OF YOUTH AND SPORTS</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>596,847,282.00</b>	<b>0.00</b>	<b>596,847,282.00</b>	<b>436,580,815.91</b>	<b>160,266,466.09</b>	<b>73.15</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>61,347,282.00</b>	<b>0.00</b>	<b>61,347,282.00</b>	<b>53,944,815.91</b>	<b>7,402,466.09</b>	<b>87.93</b>
<b>2101</b>	<b>SALARY</b>		<b>61,347,282.00</b>	<b>0.00</b>	<b>61,347,282.00</b>	<b>53,944,815.91</b>	<b>7,402,466.09</b>	<b>87.93</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>61,347,282.00</b>	<b>0.00</b>	<b>61,347,282.00</b>	<b>53,944,815.91</b>	<b>7,402,466.09</b>	<b>87.93</b>
21010101	SALARY		61,347,282.00	0.00	61,347,282.00	53,944,815.91	7,402,466.09	87.93
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>535,500,000.00</b>	<b>0.00</b>	<b>535,500,000.00</b>	<b>382,636,000.00</b>	<b>152,864,000.00</b>	<b>71.45</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>524,800,000.00</b>	<b>0.00</b>	<b>524,800,000.00</b>	<b>376,236,000.00</b>	<b>148,564,000.00</b>	<b>71.69</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>	<b>45,560,000.00</b>	<b>54,440,000.00</b>	<b>45.56</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		100,000,000.00	0.00	100,000,000.00	45,560,000.00	54,440,000.00	45.56
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>600,000.00</b>	<b>400,000.00</b>	<b>60.00</b>
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	600,000.00	400,000.00	60.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>0.00</b>
22020305	PRINTING OF NON SECURITY DOCUMENTS		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING		600,000.00	0.00	600,000.00	0.00	600,000.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>3,300,000.00</b>	<b>0.00</b>	<b>3,300,000.00</b>	<b>1,700,000.00</b>	<b>1,600,000.00</b>	<b>51.52</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	90.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		1,300,000.00	0.00	1,300,000.00	0.00	1,300,000.00	0.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>40,200,000.00</b>	<b>0.00</b>	<b>40,200,000.00</b>	<b>14,126,000.00</b>	<b>26,074,000.00</b>	<b>35.14</b>
22020501	LOCAL TRAINING		40,200,000.00	0.00	40,200,000.00	14,126,000.00	26,074,000.00	35.14
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>
22020708	MEDICAL CONSULTING		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>377,600,000.00</b>	<b>0.00</b>	<b>377,600,000.00</b>	<b>314,250,000.00</b>	<b>63,350,000.00</b>	<b>83.22</b>
22021004	MEDICAL EXPENSES LOCAL		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES		4,700,000.00	0.00	4,700,000.00	0.00	4,700,000.00	0.00
22021009	SPORTING ACTIVITIES		362,900,000.00	0.00	362,900,000.00	314,250,000.00	48,650,000.00	86.59
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>		<b>10,700,000.00</b>	<b>0.00</b>	<b>10,700,000.00</b>	<b>6,400,000.00</b>	<b>4,300,000.00</b>	<b>59.81</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>10,700,000.00</b>	<b>0.00</b>	<b>10,700,000.00</b>	<b>6,400,000.00</b>	<b>4,300,000.00</b>	<b>59.81</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS CURRENT		10,700,000.00	0.00	10,700,000.00	6,400,000.00	4,300,000.00	59.81



<b>NOTE 81</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
<b>051400100100</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>136,970,000.00</b>	<b>0.00</b>	<b>136,970,000.00</b>	<b>81,363,703.64</b>	<b>55,606,296.36</b>	<b>59.40</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>56,301,315.64</b>	<b>6,698,684.36</b>	<b>89.37</b>
<b>2101</b>	<b>SALARY</b>		<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>56,301,315.64</b>	<b>6,698,684.36</b>	<b>89.37</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>56,301,315.64</b>	<b>6,698,684.36</b>	<b>89.37</b>
21010101	SALARY		63,000,000.00	0.00	63,000,000.00	56,301,315.64	6,698,684.36	89.37
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>73,970,000.00</b>	<b>0.00</b>	<b>73,970,000.00</b>	<b>25,062,388.00</b>	<b>48,907,612.00</b>	<b>33.88</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>43,198,000.00</b>	<b>0.00</b>	<b>43,198,000.00</b>	<b>18,222,388.00</b>	<b>24,975,612.00</b>	<b>42.18</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>1,700,000.00</b>	<b>0.00</b>	<b>1,700,000.00</b>	<b>1,230,000.00</b>	<b>470,000.00</b>	<b>72.35</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,700,000.00	0.00	1,700,000.00	1,230,000.00	470,000.00	72.35
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>-</b>	<b>100.00</b>
22020205	WATER RATES		60,000.00	0.00	60,000.00	60,000.00	-	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>1,600,000.00</b>	<b>0.00</b>	<b>1,600,000.00</b>	<b>955,000.00</b>	<b>645,000.00</b>	<b>59.69</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,600,000.00	0.00	1,600,000.00	955,000.00	645,000.00	59.69
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>11,500,000.00</b>	<b>0.00</b>	<b>11,500,000.00</b>	<b>3,667,388.00</b>	<b>7,832,612.00</b>	<b>31.89</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	0.00	1,500,000.00	945,000.00	555,000.00	63.00
22020402	MAINTENANCE OF OFFICE FURNITURE		7,000,000.00	0.00	7,000,000.00	800,000.00	6,200,000.00	11.43
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		1,500,000.00	0.00	1,500,000.00	480,000.00	1,020,000.00	32.00
22020406	OTHER MAINTENANCE SERVICE		1,500,000.00	0.00	1,500,000.00	1,442,388.00	57,612.00	96.16
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	<b>33.33</b>
22020501	LOCAL TRAINING		3,000,000.00	0.00	3,000,000.00	1,000,000.00	2,000,000.00	33.33
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		<b>8,778,000.00</b>	<b>0.00</b>	<b>8,778,000.00</b>	<b>2,760,000.00</b>	<b>6,018,000.00</b>	<b>31.44</b>
22020603	RESIDENTIAL RENT		8,778,000.00	0.00	8,778,000.00	2,760,000.00	6,018,000.00	31.44
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>16,560,000.00</b>	<b>0.00</b>	<b>16,560,000.00</b>	<b>8,550,000.00</b>	<b>8,010,000.00</b>	<b>51.63</b>
22021001	REFRESHMENT & MEALS		9,360,000.00	0.00	9,360,000.00	2,400,000.00	6,960,000.00	25.64
22021002	HONORARIUM & SITTING ALLOWANCE		200,000.00	0.00	200,000.00	60,000.00	140,000.00	30.00
22021004	MEDICAL EXPENSES LOCAL		300,000.00	0.00	300,000.00		300,000.00	0.00
22021007	WELFARE PACKAGES		1,000,000.00	0.00	1,000,000.00	450,000.00	550,000.00	45.00
22021031	CARNIVAL AND FESTIVAL EXPENSES		5,700,000.00	0.00	5,700,000.00	5,640,000.00	60,000.00	98.95
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>		<b>30,772,000.00</b>	<b>0.00</b>	<b>30,772,000.00</b>	<b>6,840,000.00</b>	<b>23,932,000.00</b>	<b>22.23</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>30,772,000.00</b>	<b>0.00</b>	<b>30,772,000.00</b>	<b>6,840,000.00</b>	<b>23,932,000.00</b>	<b>22.23</b>
22040109	GRANT TO COMUNITIES/NGOs		30,772,000.00	0.00	30,772,000.00	6,840,000.00	23,932,000.00	22.23





**NOTE 82**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
<b>051400200100</b>	<b>SOCIAL SECURITY WELFARE FUND</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,500,000.00</b>	<b>100,000.00</b>	<b>97.22</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,500,000.00</b>	<b>100,000.00</b>	<b>97.22</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>3,600,000.00</b>	<b>0.00</b>	<b>3,600,000.00</b>	<b>3,500,000.00</b>	<b>100,000.00</b>	<b>97.22</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>800,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>-</b>	<b>100.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		800,000.00	0.00	800,000.00	800,000.00	-	100.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>-</b>	<b>100.00</b>
22020202	TELEPHONE CHARGES		400,000.00	0.00	400,000.00	400,000.00	-	100.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>-</b>	<b>100.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	300,000.00	-	100.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>-</b>	<b>100.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		400,000.00	0.00	400,000.00	400,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	0.00	300,000.00	300,000.00	-	100.00
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>100.00</b>
22020501	LOCAL TRAINING		100,000.00	0.00	100,000.00	100,000.00	-	100.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>	<b>100.00</b>
22020703	LEGAL SERVICES		100,000.00	0.00	100,000.00	100,000.00	-	100.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>1,100,000.00</b>	<b>100,000.00</b>	<b>91.67</b>
22021002	HONORARIUM & SITTING ALLOWANCE		400,000.00	0.00	400,000.00	300,000.00	100,000.00	75.00
22021007	WELFARE PACKAGES		500,000.00	0.00	500,000.00	500,000.00	-	100.00
22021024	COMMITTEE & COMMISSION EXPENSES		300,000.00	0.00	300,000.00	300,000.00	-	100.00



**NOTE 83**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
<b>051400200100</b>	<b>SCHOOL FOR HANDICAP</b>							
2	EXPENDITURE		3,600,000.00	0.00	3,600,000.00	960,000.00	2,640,000.00	26.67
22	OTHER RECURRENT COSTS		3,600,000.00	0.00	3,600,000.00	960,000.00	2,640,000.00	26.67
2202	OVERHEAD COST		3,600,000.00	0.00	3,600,000.00	960,000.00	2,640,000.00	26.67
220201	TRAVEL AND TRANSPORT- GENERAL		800,000.00	0.00	800,000.00	140,000.00	660,000.00	17.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		800,000.00	0.00	800,000.00	140,000.00	660,000.00	17.50
220202	UTILITIES - GENERAL		400,000.00	0.00	400,000.00	150,000.00	250,000.00	37.50
22020202	TELEPHONE CHARGES		400,000.00	0.00	400,000.00	150,000.00	250,000.00	37.50
220203	MATERIALS & SUPPLIES - GENERAL		300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
220204	MAINTENANCE SERVICE - GENERAL		700,000.00	0.00	700,000.00	150,000.00	550,000.00	21.43
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		400,000.00	0.00	400,000.00	150,000.00	250,000.00	37.50
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
220205	TRAINING - GENERAL		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020501	LOCAL TRAINING		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020703	LEGAL SERVICES		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		1,200,000.00	0.00	1,200,000.00	420,000.00	780,000.00	35.00
22021002	HONORARIUM & SITTING ALLOWANCE		400,000.00	0.00	400,000.00	100,000.00	300,000.00	25.00
22021007	WELFARE PACKAGES		500,000.00	0.00	500,000.00	120,000.00	380,000.00	24.00
22021024	COMMITTEE & COMMISSION EXPENSES		300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67





<b>NOTE 84</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051700100100</b>	<b>MINISTRY OF BASIC AND SECONDRY EDUCATION</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>2,377,800,073.00</b>	<b>0.00</b>	<b>2,377,800,073.00</b>	<b>2,028,522,070.61</b>	<b>349,278,002.39</b>	<b>85.31</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>610,740,073.00</b>	<b>0.00</b>	<b>610,740,073.00</b>	<b>570,195,221.61</b>	<b>40,544,851.39</b>	<b>93.36</b>
<b>2101</b>	<b>SALARY</b>		<b>610,740,073.00</b>	<b>0.00</b>	<b>610,740,073.00</b>	<b>570,195,221.61</b>	<b>40,544,851.39</b>	<b>93.36</b>
<b>21010101</b>	<b>SALARIES AND WAGES</b>		<b>610,740,073.00</b>	<b>0.00</b>	<b>610,740,073.00</b>	<b>570,195,221.61</b>	<b>40,544,851.39</b>	<b>93.36</b>
21010101	SALARY		610,740,073.00	0.00	610,740,073.00	570,195,221.61	40,544,851.39	93.36
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>1,767,060,000.00</b>	<b>0.00</b>	<b>1,767,060,000.00</b>	<b>1,458,326,849.00</b>	<b>308,733,151.00</b>	<b>82.53</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>1,737,060,000.00</b>	<b>0.00</b>	<b>1,737,060,000.00</b>	<b>1,456,326,849.00</b>	<b>280,733,151.00</b>	<b>83.84</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>40,320,000.00</b>	<b>19,680,000.00</b>	<b>67.20</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		60,000,000.00	0.00	60,000,000.00	40,320,000.00	19,680,000.00	67.20
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>10,060,000.00</b>	<b>0.00</b>	<b>10,060,000.00</b>	<b>120,000.00</b>	<b>9,940,000.00</b>	<b>1.19</b>
22020201	ELECTRICITY CHARGES		60,000.00	0.00	60,000.00		<b>60,000.00</b>	<b>0.00</b>
22020205	WATER RATES		10,000,000.00	0.00	10,000,000.00	120,000.00	9,880,000.00	1.20
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>32,000,000.00</b>	<b>0.00</b>	<b>32,000,000.00</b>	<b>5,238,000.00</b>	<b>26,762,000.00</b>	<b>16.37</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		7,000,000.00	0.00	7,000,000.00	5,238,000.00	1,762,000.00	74.83
22020307	GRUGS/LABORATORY/MEDICAL SUPPLIES		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS		15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>28,000,000.00</b>	<b>0.00</b>	<b>28,000,000.00</b>	<b>10,026,000.00</b>	<b>17,974,000.00</b>	<b>35.81</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		15,000,000.00	0.00	15,000,000.00	9,101,000.00	5,899,000.00	60.67
22020402	MAINTENANCE OF OFFICE FURNITURE		13,000,000.00	0.00	13,000,000.00	925,000.00	12,075,000.00	7.12
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>8,900,000.00</b>	<b>1,100,000.00</b>	<b>89.00</b>
22020501	LOCAL TRAINING		10,000,000.00	0.00	10,000,000.00	8,900,000.00	1,100,000.00	89.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>	<b>0.00</b>
22020706	SURVEYING SERVICES		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>1,587,000,000.00</b>	<b>0.00</b>	<b>1,587,000,000.00</b>	<b>1,391,722,849.00</b>	<b>195,277,151.00</b>	<b>87.70</b>
22021001	REFRESHMENT & MEALS		50,000,000.00	0.00	50,000,000.00	49,963,765.00	36,235.00	99.93
22021007	WELFARE PACKAGES		14,000,000.00	0.00	14,000,000.00	6,939,935.00	7,060,065.00	49.57
22021009	SPORTING ACTIVITIES		20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
22021022	SCHOOL EXPENSES		1,500,000,000.00	0.00	1,500,000,000.00	1,334,819,149.00	165,180,851.00	88.99
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN		3,000,000.00	0.00	3,000,000.00		3,000,000.00	0.00
<b>2204</b>	<b>GRANT AND CONTRIBUTIONS GENERAL</b>		<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>2,000,000.00</b>	<b>28,000,000.00</b>	<b>6.67</b>
<b>220401</b>	<b>LOCAL GRANT AND CONTRIBUTIONS</b>		<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>2,000,000.00</b>	<b>28,000,000.00</b>	<b>6.67</b>
22040109	GRANT TO COMUNITIES/NGOs		30,000,000.00	0.00	30,000,000.00	2,000,000.00	28,000,000.00	6.67



<b>NOTE 85</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051700300100</b>	<b>UNIVERSAL BASIC EDUCATION</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>2,166,000,000.00</b>	<b>0.00</b>	<b>2,166,000,000.00</b>	<b>1,874,145,608.78</b>	<b>291,854,391.22</b>	<b>86.53</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>2,046,000,000.00</b>	<b>0.00</b>	<b>2,046,000,000.00</b>	<b>1,786,407,458.53</b>	<b>259,592,541.47</b>	<b>87.31</b>
<b>2101</b>	<b>SALARY</b>		<b>2,046,000,000.00</b>	<b>0.00</b>	<b>2,046,000,000.00</b>	<b>1,786,407,458.53</b>	<b>259,592,541.47</b>	<b>87.31</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>2,046,000,000.00</b>	<b>0.00</b>	<b>2,046,000,000.00</b>	<b>1,786,407,458.53</b>	<b>259,592,541.47</b>	<b>87.31</b>
21010101	SALARY		2,046,000,000.00	0.00	2,046,000,000.00	1,786,407,458.53	259,592,541.47	87.31
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>	<b>87,738,150.25</b>	<b>32,261,849.75</b>	<b>73.12</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>119,000,000.00</b>	<b>0.00</b>	<b>119,000,000.00</b>	<b>86,948,150.25</b>	<b>32,051,849.75</b>	<b>73.07</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>14,436,000.00</b>	<b>564,000.00</b>	<b>96.24</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		15,000,000.00	0.00	15,000,000.00	14,436,000.00	564,000.00	96.24
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,929,000.00</b>	<b>71,000.00</b>	<b>96.45</b>
22020205	WATER RATES		2,000,000.00	0.00	2,000,000.00	1,929,000.00	71,000.00	96.45
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>13,000,000.00</b>	<b>0.00</b>	<b>13,000,000.00</b>	<b>7,099,600.00</b>	<b>5,900,400.00</b>	<b>54.61</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		10,000,000.00	0.00	10,000,000.00	6,449,600.00	3,550,400.00	64.50
22020310	TEACHING AIDS/INSTRUCTIONAL MATERIALS		3,000,000.00	0.00	3,000,000.00	650,000.00	2,350,000.00	21.67
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>25,000,000.00</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>11,479,993.28</b>	<b>13,520,006.72</b>	<b>45.92</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		10,000,000.00	0.00	10,000,000.00	8,618,993.28	1,381,006.72	86.19
22020402	MAINTENANCE OF OFFICE FURNITURE		15,000,000.00	0.00	15,000,000.00	2,861,000.00	12,139,000.00	19.07
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>3,970,000.00</b>	<b>4,030,000.00</b>	<b>49.63</b>
22020501	LOCAL TRAINING		8,000,000.00	0.00	8,000,000.00	3,970,000.00	4,030,000.00	49.63
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>		<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>1,750,000.00</b>	<b>4,250,000.00</b>	<b>29.17</b>
22020701	FINANCIAL CONSULTING		6,000,000.00	0.00	6,000,000.00	1,750,000.00	4,250,000.00	29.17
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>46,283,556.97</b>	<b>3,716,443.03</b>	<b>92.57</b>
22021001	REFRESHMENT & MEALS		10,000,000.00	0.00	10,000,000.00	9,574,472.72	425,527.28	95.74
22021002	HONORARIUM & SITTING ALLOWANCE		7,000,000.00	0.00	7,000,000.00	6,899,084.25	100,915.75	98.56
22021024	COMMITTEE & COMMISSION EXPENSES		33,000,000.00	0.00	33,000,000.00	29,810,000.00	3,190,000.00	90.33
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>790,000.00</b>	<b>210,000.00</b>	<b>79.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>790,000.00</b>	<b>210,000.00</b>	<b>79.00</b>
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		1,000,000.00	0.00	1,000,000.00	790,000.00	210,000.00	79.00



NOTE 86								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
051700300200	PRIMARY SCHOOL STAFF PENSION BOARD							
2	EXPENDITURE		6,500,000.00	0.00	6,500,000.00	5,045,764.56	1,454,235.44	77.63
21	PERSONAL COST		3,000,000.00	0.00	3,000,000.00	2,645,764.56	354,235.44	88.19
2101	SALARY		3,000,000.00	0.00	3,000,000.00	2,645,764.56	354,235.44	88.19
210101	SALARIES AND WAGES		3,000,000.00	0.00	3,000,000.00	2,645,764.56	354,235.44	88.19
21010101	SALARY		3,000,000.00	0.00	3,000,000.00	2,645,764.56	354,235.44	88.19
22	OTHER RECURRENT COSTS		3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00	68.57
2202	OVERHEAD COST		3,500,000.00	0.00	3,500,000.00	2,400,000.00	1,100,000.00	68.57
220201	TRAVEL AND TRANSPORT- GENERAL		500,000.00	0.00	500,000.00	395,000.00	105,000.00	79.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		500,000.00	0.00	500,000.00	395,000.00	105,000.00	79.00
220202	UTILITIES - GENERAL		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	200,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		900,000.00	0.00	900,000.00	900,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		900,000.00	0.00	900,000.00	900,000.00	-	100.00
220204	MAINTENANCE SERVICE - GENERAL		900,000.00	0.00	900,000.00	732,900.00	167,100.00	81.43
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		400,000.00	0.00	400,000.00	315,900.00	84,100.00	78.98
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	417,000.00	83,000.00	83.40
220205	TRAINING - GENERAL		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
22020501	LOCAL TRAINING		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		800,000.00	0.00	800,000.00	172,100.00	627,900.00	21.51
22021001	REFRESHMENT & MEALS		300,000.00	0.00	300,000.00	172,100.00	127,900.00	57.37
22021024	COMMITTEE & COMMISSION EXPENSES		300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22021026	EXCO & TENDER EXPENSES		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00



NOTE 87								
CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>051700800100</b>	<b>LIBRARY BOARD</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>61,500,000.00</b>	<b>0.00</b>	<b>61,500,000.00</b>	<b>48,379,666.44</b>	<b>13,120,333.56</b>	<b>78.67</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>54,000,000.00</b>	<b>0.00</b>	<b>54,000,000.00</b>	<b>42,379,666.44</b>	<b>11,620,333.56</b>	<b>78.48</b>
<b>2101</b>	<b>SALARY</b>		<b>54,000,000.00</b>	<b>0.00</b>	<b>54,000,000.00</b>	<b>42,379,666.44</b>	<b>11,620,333.56</b>	<b>78.48</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>54,000,000.00</b>	<b>0.00</b>	<b>54,000,000.00</b>	<b>42,379,666.44</b>	<b>11,620,333.56</b>	<b>78.48</b>
21010101	SALARY		54,000,000.00	0.00	54,000,000.00	42,379,666.44	11,620,333.56	78.48
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>7,500,000.00</b>	<b>0.00</b>	<b>7,500,000.00</b>	<b>6,000,000.00</b>	<b>1,500,000.00</b>	<b>80.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>7,450,000.00</b>	<b>0.00</b>	<b>7,450,000.00</b>	<b>6,000,000.00</b>	<b>1,450,000.00</b>	<b>80.54</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>33.33</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>50.00</b>
22020201	ELECTRICITY CHARGES		200,000.00	0.00	200,000.00	100,000.00	100,000.00	50.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>3,200,000.00</b>	<b>300,000.00</b>	<b>91.43</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,500,000.00	0.00	1,500,000.00	1,300,000.00	200,000.00	86.67
22020304	MAGAZINES & PERIODICALS		2,000,000.00	0.00	2,000,000.00	1,900,000.00	100,000.00	95.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>2,450,000.00</b>	<b>0.00</b>	<b>2,450,000.00</b>	<b>1,900,000.00</b>	<b>550,000.00</b>	<b>77.55</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	300,000.00	200,000.00	60.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		950,000.00	0.00	950,000.00	800,000.00	150,000.00	84.21
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>100,000.00</b>	<b>200,000.00</b>	<b>33.33</b>
22020501	LOCAL TRAINING		300,000.00	0.00	300,000.00	100,000.00	200,000.00	33.33
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>700,000.00</b>	<b>0.00</b>	<b>700,000.00</b>	<b>600,000.00</b>	<b>100,000.00</b>	<b>85.71</b>
22021001	REFRESHMENT & MEALS		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22021024	COMMITTEE & COMMISSION EXPENSES		500,000.00	0.00	500,000.00	400,000.00	100,000.00	80.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES CURRENT		50,000.00	0.00	50,000.00	0.00	50,000.00	0.00



<b>NOTE 88</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051702600100</b>	<b>ARABIC AND ISLAMIC EDUCATION BOARD</b>							
2	EXPENDITURE		472,450,000.00	0.00	472,450,000.00	441,762,249.25	30,687,750.75	93.50
21	PERSONAL COST		450,000,000.00	0.00	450,000,000.00	428,262,249.25	21,737,750.75	95.17
2101	SALARY		450,000,000.00	0.00	450,000,000.00	428,262,249.25	21,737,750.75	95.17
210101	SALARIES AND WAGES		450,000,000.00	0.00	450,000,000.00	428,262,249.25	21,737,750.75	95.17
21010101	SALARY		450,000,000.00	0.00	450,000,000.00	428,262,249.25	21,737,750.75	95.17
22	OTHER RECURRENT COSTS		22,450,000.00	0.00	22,450,000.00	13,500,000.00	8,950,000.00	60.13
2202	OVERHEAD COST		22,200,000.00	0.00	22,200,000.00	13,250,000.00	8,950,000.00	59.68
220201	TRAVEL AND TRANSPORT- GENERAL		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
220202	UTILITIES - GENERAL		400,000.00	0.00	400,000.00	400,000.00	-	100.00
22020205	WATER RATES		400,000.00	0.00	400,000.00	400,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		1,800,000.00	0.00	1,800,000.00	1,800,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,800,000.00	0.00	1,800,000.00	1,800,000.00	-	100.00
220204	MAINTENANCE SERVICE - GENERAL		10,000,000.00	0.00	10,000,000.00	9,950,000.00	50,000.00	99.50
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		800,000.00	0.00	800,000.00	800,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		200,000.00	0.00	200,000.00	150,000.00	50,000.00	75.00
22020406	OTHER MAINTENANCE SERVICES		9,000,000.00	0.00	9,000,000.00	9,000,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		9,000,000.00	0.00	9,000,000.00	100,000.00	8,900,000.00	1.11
22021007	WELFARE PACKAGES		8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22021022	SCHOOL EXPENSES		1,000,000.00	0.00	1,000,000.00	100,000.00	900,000.00	10.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		250,000.00	0.00	250,000.00	250,000.00	-	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		250,000.00	0.00	250,000.00	250,000.00	-	100.00
22040109	GRANTS TO COMMUNITIES/NGOs		250,000.00	0.00	250,000.00	250,000.00	-	100.00



<b>NOTE 89</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051702700100</b>	<b>ABDULLAHI FODIO ISLAMIC CENTER</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>133,000,000.00</b>	<b>0.00</b>	<b>133,000,000.00</b>	<b>106,668,996.98</b>	<b>26,331,003.02</b>	<b>80.20</b>
<b>21</b>	<b>PERSOAL COST</b>		<b>70,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>56,758,996.98</b>	<b>13,241,003.02</b>	<b>81.08</b>
<b>2101</b>	<b>SALARY</b>		<b>70,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>56,758,996.98</b>	<b>13,241,003.02</b>	<b>81.08</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>70,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>	<b>56,758,996.98</b>	<b>13,241,003.02</b>	<b>81.08</b>
21010101	SALARY		70,000,000.00	0.00	70,000,000.00	56,758,996.98	13,241,003.02	81.08
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>49,910,000.00</b>	<b>13,090,000.00</b>	<b>79.22</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>63,000,000.00</b>	<b>0.00</b>	<b>63,000,000.00</b>	<b>49,910,000.00</b>	<b>13,090,000.00</b>	<b>79.22</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>860,000.00</b>	<b>640,000.00</b>	<b>57.33</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000.00	0.00	1,500,000.00	860,000.00	640,000.00	57.33
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>650,000.00</b>	<b>350,000.00</b>	<b>65.00</b>
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	650,000.00	350,000.00	65.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>52,500,000.00</b>	<b>0.00</b>	<b>52,500,000.00</b>	<b>45,460,000.00</b>	<b>7,040,000.00</b>	<b>86.59</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	1,200,000.00	800,000.00	60.00
22020304	MAGAZINES & PERIODICALS		500,000.00	0.00	500,000.00	200,000.00	300,000.00	40.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES		50,000,000.00	0.00	50,000,000.00	44,060,000.00	5,940,000.00	88.12
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>1,590,000.00</b>	<b>2,410,000.00</b>	<b>39.75</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	420,000.00	580,000.00	42.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	370,000.00	630,000.00	37.00
22020403	MAINTENANCE OF OFFICE BULDING/RESIDENTIAL QTRS		1,000,000.00	0.00	1,000,000.00	400,000.00	600,000.00	40.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000.00	0.00	1,000,000.00	400,000.00	600,000.00	40.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>1,350,000.00</b>	<b>2,650,000.00</b>	<b>33.75</b>
22021001	REFRESHMENT & MEALS		1,500,000.00	0.00	1,500,000.00	440,000.00	1,060,000.00	29.33
22021002	HONORARUIM & SITTING ALLOWANCE		500,000.00	0.00	500,000.00	60,000.00	440,000.00	12.00
22021003	PUBLICITY & ADVTISEMENTS		500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00
22021004	MEDICALEXPENSES LOCAL		1,500,000.00	0.00	1,500,000.00	800,000.00	700,000.00	53.33



<b>NOTE 90</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051705700100</b>	<b>SECONDRY SCHOOL MANAGEMENT BOARD</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>3,648,801,911.00</b>	<b>0.00</b>	<b>3,648,801,911.00</b>	<b>2,024,092,836.23</b>	<b>1,624,709,074.77</b>	<b>55.47</b>
<b>21</b>	<b>PERSONAL COST</b>		<b>3,422,041,911.00</b>	<b>0.00</b>	<b>3,422,041,911.00</b>	<b>1,842,880,036.23</b>	<b>1,579,161,874.77</b>	<b>53.85</b>
<b>2101</b>	<b>SALARY</b>		<b>3,422,041,911.00</b>	<b>0.00</b>	<b>3,422,041,911.00</b>	<b>1,842,880,036.23</b>	<b>1,579,161,874.77</b>	<b>53.85</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>3,422,041,911.00</b>	<b>0.00</b>	<b>3,422,041,911.00</b>	<b>1,842,880,036.23</b>	<b>1,579,161,874.77</b>	<b>53.85</b>
21010101	SALARY		3,422,041,911.00	0.00	3,422,041,911.00	1,842,880,036.23	1,579,161,874.77	53.85
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>226,760,000.00</b>	<b>0.00</b>	<b>226,760,000.00</b>	<b>181,212,800.00</b>	<b>45,547,200.00</b>	<b>79.91</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>225,660,000.00</b>	<b>0.00</b>	<b>225,660,000.00</b>	<b>181,167,800.00</b>	<b>44,492,200.00</b>	<b>80.28</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,992,000.00</b>	<b>8,000.00</b>	<b>99.60</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	1,992,000.00	8,000.00	99.60
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>1,300,000.00</b>	<b>0.00</b>	<b>1,300,000.00</b>	<b>720,000.00</b>	<b>580,000.00</b>	<b>55.38</b>
22020205	WATER RATES		1,300,000.00	0.00	1,300,000.00	720,000.00	580,000.00	55.38
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>2,500,000.00</b>	<b>0.00</b>	<b>2,500,000.00</b>	<b>2,498,000.00</b>	<b>2,000.00</b>	<b>99.92</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,500,000.00	0.00	2,500,000.00	2,498,000.00	2,000.00	99.92
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>1,479,000.00</b>	<b>2,521,000.00</b>	<b>36.98</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,000,000.00	0.00	2,000,000.00	965,000.00	1,035,000.00	48.25
22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00	0.00	2,000,000.00	514,000.00	1,486,000.00	25.70
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>215,360,000.00</b>	<b>0.00</b>	<b>215,360,000.00</b>	<b>174,478,800.00</b>	<b>40,881,200.00</b>	<b>81.02</b>
22021006	POSTAGES & COURIER SERVICE		35,000,000.00	0.00	35,000,000.00	33,450,000.00	1,550,000.00	95.57
22021007	WELFARE PACKAGES		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
22021009	SPORTING ACTIVITIES		6,000,000.00	0.00	6,000,000.00	2,740,800.00	3,259,200.00	45.68
22021021	SPECIAL DAYS/CELEBRATIONS		1,000,000.00	0.00	1,000,000.00	288,000.00	712,000.00	28.80
22021024	COMMITTEE & COMMISSION EXPENSES		172,860,000.00	0.00	172,860,000.00	138,000,000.00	34,860,000.00	79.83
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>45,000.00</b>	<b>1,055,000.00</b>	<b>4.09</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>1,100,000.00</b>	<b>0.00</b>	<b>1,100,000.00</b>	<b>45,000.00</b>	<b>1,055,000.00</b>	<b>4.09</b>
22040109	GRANTS TO COMMUNITIES/NGOs		1,100,000.00	0.00	1,100,000.00	45,000.00	1,055,000.00	4.09



<b>NOTE 91</b>								
<b>CODE</b>	<b>MINISTRY / DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>051702800100</b>	<b>AGENCY FOR ADULT EDUCATION</b>							
<b>2</b>	<b>EXPENDITURE</b>		<b>31,343,047.00</b>	<b>0.00</b>	<b>31,343,047.00</b>	<b>21,096,502.01</b>	<b>10,246,544.99</b>	<b>67.31</b>
<b>21</b>	<b>PERSOAL COST</b>		<b>29,293,047.00</b>	<b>0.00</b>	<b>29,293,047.00</b>	<b>19,306,502.01</b>	<b>9,986,544.99</b>	<b>65.91</b>
<b>2101</b>	<b>SALARY</b>		<b>29,293,047.00</b>	<b>0.00</b>	<b>29,293,047.00</b>	<b>19,306,502.01</b>	<b>9,986,544.99</b>	<b>65.91</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>29,293,047.00</b>	<b>0.00</b>	<b>29,293,047.00</b>	<b>19,306,502.01</b>	<b>9,986,544.99</b>	<b>65.91</b>
21010101	SALARY		29,293,047.00	0.00	29,293,047.00	19,306,502.01	9,986,544.99	65.91
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>2,050,000.00</b>	<b>0.00</b>	<b>2,050,000.00</b>	<b>1,790,000.00</b>	<b>260,000.00</b>	<b>87.32</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>2,050,000.00</b>	<b>0.00</b>	<b>2,050,000.00</b>	<b>1,790,000.00</b>	<b>260,000.00</b>	<b>87.32</b>
<b>220201</b>	<b>TRAVEL AND TRANSPORT- GENERAL</b>		<b>200,000.00</b>	<b>0.00</b>	<b>200,000.00</b>	<b>190,000.00</b>	<b>10,000.00</b>	<b>95.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		200,000.00	0.00	200,000.00	190,000.00	10,000.00	95.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>90,000.00</b>	<b>30,000.00</b>	<b>75.00</b>
22020201	ELECTRICITY CHARGES		120,000.00	0.00	120,000.00	90,000.00	30,000.00	75.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>650,000.00</b>	<b>0.00</b>	<b>650,000.00</b>	<b>580,000.00</b>	<b>70,000.00</b>	<b>89.23</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
22020302	BOOKS		400,000.00	0.00	400,000.00	360,000.00	40,000.00	90.00
<b>220204</b>	<b>MAINTENANCE SERVICE - GENERAL</b>		<b>450,000.00</b>	<b>0.00</b>	<b>450,000.00</b>	<b>410,000.00</b>	<b>40,000.00</b>	<b>91.11</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
22020402	MAINTENANCE OF OFFICE FURNITURE		300,000.00	0.00	300,000.00	280,000.00	20,000.00	93.33
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>80,000.00</b>	<b>20,000.00</b>	<b>80.00</b>
22020501	LOCAL TRAINING		100,000.00	0.00	100,000.00	80,000.00	20,000.00	80.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>530,000.00</b>	<b>0.00</b>	<b>530,000.00</b>	<b>440,000.00</b>	<b>90,000.00</b>	<b>83.02</b>
22021002	HONORARUIM & SITTING ALLOWANCE		250,000.00	0.00	250,000.00	220,000.00	30,000.00	88.00
22021003	PUBLICITY & ADVERTISEMENTS		150,000.00	0.00	150,000.00	130,000.00	20,000.00	86.67
22021024	COMMITTEE & COMMISSION EXPENSES		130,000.00	0.00	130,000.00	90,000.00	40,000.00	69.23





**NOTE 92**

CODE	MINISTRY / DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>056300100100</b>	<b>MINISTRY FOR HIGHER EDUCATION</b>							
2	EXPENDITURE		93,000,000.00	0.00	93,000,000.00	33,784,734.24	59,215,265.76	36.33
21	PERSONAL COST		52,000,000.00	0.00	52,000,000.00	27,184,734.24	24,815,265.76	52.28
2101	SALARY		52,000,000.00	0.00	52,000,000.00	27,184,734.24	24,815,265.76	52.28
21010101	SALARIES AND WAGES		52,000,000.00	0.00	52,000,000.00	27,184,734.24	24,815,265.76	52.28
21010101	SALARY		52,000,000.00	0.00	52,000,000.00	27,184,734.24	24,815,265.76	52.28
22	OTHER RECURRENT COSTS		41,000,000.00	0.00	41,000,000.00	6,600,000.00	34,400,000.00	16.10
2202	OVERHEAD COST		40,000,000.00	0.00	40,000,000.00	6,600,000.00	33,400,000.00	16.50
220201	TRAVEL AND TRANSPORT- GENERAL		3,000,000.00	0.00	3,000,000.00	1,290,000.00	1,710,000.00	43.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00	0.00	3,000,000.00	1,290,000.00	1,710,000.00	43.00
220202	UTILITIES - GENERAL		1,500,000.00	0.00	1,500,000.00	715,000.00	785,000.00	47.67
22020201	ELECTRICITY CHARGES		1,500,000.00	0.00	1,500,000.00	715,000.00	785,000.00	47.67
220203	MATERIALS & SUPPLIES - GENERAL		3,000,000.00	0.00	3,000,000.00	1,043,250.00	1,956,750.00	34.78
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,000,000.00	0.00	3,000,000.00	1,043,250.00	1,956,750.00	34.78
220204	MAINTENANCE SERVICE - GENERAL		5,000,000.00	0.00	5,000,000.00	3,004,000.00	1,996,000.00	60.08
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,000,000.00	0.00	2,000,000.00	1,857,000.00	143,000.00	92.85
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	1,147,000.00	1,853,000.00	38.23
220205	TRAINING - GENERAL		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
22020501	LOCAL TRAINING		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22020701	FINANCIAL CONSULTING		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		5,500,000.00	0.00	5,500,000.00	547,750.00	4,952,250.00	9.96
22021003	PUBLICITY & ADVERTISEMENTS		4,500,000.00	0.00	4,500,000.00	354,000.00	4,146,000.00	7.87
22021028	NATIONAL COUNCIL AND DEVELOPMENT PLANNING COSTS		1,000,000.00	0.00	1,000,000.00	193,750.00	806,250.00	19.38
2204	GRANT AND CONTRIBUTIONS GENERAL		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220401	LOCAL GRANT AND CONTRIBUTIONS		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22040109	GRANT TO COMUNITIES/NGOs		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00



**NOTE 93**

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
056301800100	STATE POLYTECHNIC DAKIN GARI							
2	EXPENDITURES		492,000,000.00	0.00	492,000,000.00	375,410,771.67	116,589,228.33	76.30
21	PERSONNEL COST		451,000,000.00	0.00	451,000,000.00	334,176,104.45	116,823,895.55	74.10
2101	SALARY		450,000,000.00	0.00	450,000,000.00	333,376,954.45	116,623,045.55	74.08
210101	SALARY AND WAGES		450,000,000.00	0.00	450,000,000.00	333,376,954.45	116,623,045.55	74.08
21010101	SALARY		450,000,000.00	0.00	450,000,000.00	333,376,954.45	116,623,045.55	74.08
2103	SOCIAL BENEFITS		1,000,000.00	0.00	1,000,000.00	799,150.00	200,850.00	79.92
210301	SOCIAL BENEFITS		1,000,000.00	0.00	1,000,000.00	799,150.00	200,850.00	79.92
21030103	DEATH BENEFITS		1,000,000.00	0.00	1,000,000.00	799,150.00	200,850.00	79.92
22	OTHER RECURRENT COSTS		41,000,000.00	0.00	41,000,000.00	40,435,517.22	564,482.78	98.62
2202	OVERHEAD COST		41,000,000.00	0.00	41,000,000.00	40,435,517.22	564,482.78	98.62
220201	TRAVELLING & TRANSPORT- GENERAL		5,000,000.00	0.00	5,000,000.00	4,985,182.00	14,818.00	99.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	0.00	5,000,000.00	4,985,182.00	14,818.00	99.70
220202	UTILITIES - GENERAL		5,000,000.00	0.00	5,000,000.00	4,979,734.50	20,265.50	99.59
22020201	ELECTRICITY CHARGES		5,000,000.00	0.00	5,000,000.00	4,979,734.50	20,265.50	99.59
220203	MATERIALS & SUPPLIES - GENERAL		8,000,000.00	0.00	8,000,000.00	7,938,818.72	61,181.28	99.24
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		8,000,000.00	0.00	8,000,000.00	7,938,818.72	61,181.28	99.24
220204	MAINTENANCE SERVICES - GENERAL		15,000,000.00	0.00	15,000,000.00	13,759,577.00	1,240,423.00	91.73
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		9,000,000.00	0.00	9,000,000.00	8,966,337.00	33,663.00	99.63
22020402	MAINTENANCE OF OFFICE FURNITURE		3,000,000.00	0.00	3,000,000.00	1,871,640.00	1,128,360.00	62.39
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		3,000,000.00	0.00	3,000,000.00	2,921,600.00	78,400.00	97.39
220205	TRAINING - GENERAL		2,000,000.00	0.00	2,000,000.00	1,941,125.00	58,875.00	97.06
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00	1,941,125.00	58,875.00	97.06
220210	MISCELLANEOUS EXPENSES GENERAL		6,000,000.00	0.00	6,000,000.00	6,831,080.00	(831,080.00)	113.85
22021002	HONORARIUM & SITTING ALLOWANCE		4,000,000.00	0.00	4,000,000.00	3,931,080.00	68,920.00	98.28
22021021	SPECIAL DAYS / CELEBRATIONS		2,000,000.00	0.00	2,000,000.00	2,900,000.00	(900,000.00)	145.00



**NOTE 94**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
056301800100	COLLEGE OF EDUCATION ARGUNGU							
2	EXPENDITURES		1,012,916,794.00	0.00	1,012,916,794.00	678,353,003.50	334,563,790.50	66.97
21	PERSONNEL COST		796,416,794.00	0.00	796,416,794.00	622,381,203.50	174,035,590.50	78.15
2101	SALARY		796,416,794.00	0.00	796,416,794.00	622,381,203.50	174,035,590.50	78.15
210101	SALARY AND WAGES		796,416,794.00	0.00	796,416,794.00	622,381,203.50	174,035,590.50	78.15
21010101	SALARY		796,416,794.00	0.00	796,416,794.00	622,381,203.50	174,035,590.50	78.15
22	OTHER RECURRENT COSTS		216,500,000.00	0.00	216,500,000.00	55,971,800.00	160,528,200.00	25.85
2202	OVERHEAD COST		216,500,000.00	0.00	216,500,000.00	55,971,800.00	160,528,200.00	25.85
220201	TRAVELLING & TRANSPORT- GENERAL		3,700,000.00	0.00	3,700,000.00	2,500,000.00	1,200,000.00	67.57
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,700,000.00	0.00	3,700,000.00	2,500,000.00	1,200,000.00	67.57
220202	UTILITIES - GENERAL		13,000,000.00	0.00	13,000,000.00	13,000,000.00	0.00	100.00
22020201	ELECTRICITY CHARGES		13,000,000.00	0.00	13,000,000.00	13,000,000.00	0.00	100.00
220203	MATERIALS & SUPPLIES - GENERAL		53,000,000.00	0.00	53,000,000.00	13,852,500.00	39,147,500.00	26.14
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		10,000,000.00	0.00	10,000,000.00	8,452,500.00	1,547,500.00	84.53
22020302	BOOKS		5,000,000.00	0.00	5,000,000.00	4,400,000.00	600,000.00	88.00
22020305	PRINTING OF SECURITY DOCUMENTS		35,000,000.00	0.00	35,000,000.00	1,000,000.00	34,000,000.00	2.86
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL		37,000,000.00	0.00	37,000,000.00	15,390,300.00	21,609,700.00	41.60
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		15,000,000.00	0.00	15,000,000.00	4,439,000.00	10,561,000.00	29.59
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		5,000,000.00	0.00	5,000,000.00	5,000,000.00	0.00	100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,000,000.00	0.00	5,000,000.00	4,951,300.00	48,700.00	99.03
22020406	OTHER MAINTENANCE SERVICES		12,000,000.00	0.00	12,000,000.00	1,000,000.00	11,000,000.00	8.33
220205	TRAINING - GENERAL		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22020501	LOCAL TRAINING		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
22020603	RESIDENTIAL RENT		1,000,000.00	0.00	1,000,000.00	800,000.00	200,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,800,000.00	0.00	3,800,000.00	1,920,000.00	1,880,000.00	50.53
22020701	FINANCIAL CONSULTING		800,000.00	0.00	800,000.00	700,000.00	100,000.00	87.50
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22020703	LEGAL SERVICES		2,000,000.00	0.00	2,000,000.00	220,000.00	1,780,000.00	11.00
220208	FUEL & LUBRICANTS - GENERAL		2,000,000.00	0.00	2,000,000.00	307,000.00	1,693,000.00	15.35
22020803	PLANT / GENERATOR FUEL COST		2,000,000.00	0.00	2,000,000.00	307,000.00	1,693,000.00	15.35
220210	MISCELLANEOUS EXPENSES GENERAL		102,000,000.00	0.00	102,000,000.00	8,202,000.00	93,798,000.00	8.04
22021001	REFRESHMENT & MEALS		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021003	PUBLICITY & ADVERTISEMENT		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021007	WELFARE PACKAGES		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021009	SPORTING ACTIVITIES		1,000,000.00	0.00	1,000,000.00	152,000.00	848,000.00	15.20
22021022	SCHOOL EXPENSES		8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
22021024	COMMITTEE & COMMISSION EXPENSES		55,000,000.00	0.00	55,000,000.00	6,050,000.00	48,950,000.00	11.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN		2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00	0.00
22021032	ACCREDITATION EXPENSES		32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00	0.00



**NOTE 95**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
056302100100	STATE UNIVERSITY OF SCIENCE & TECHNOLOGY ALIERO							
2	EXPENDITURES		2,940,698,441.40	0.00	2,940,698,441.40	2,024,872,186.73	915,826,254.67	68.86
21	PERSONNEL COST		2,433,698,441.40	0.00	2,433,698,441.40	1,756,254,045.95	677,444,395.45	72.16
2101	SALARY		2,433,698,441.40	0.00	2,433,698,441.40	1,756,254,045.95	677,444,395.45	72.16
210101	SALARY AND WAGES		2,433,698,441.40	0.00	2,433,698,441.40	1,756,254,045.95	677,444,395.45	72.16
21010101	SALARY		2,433,698,441.40	0.00	2,433,698,441.40	1,756,254,045.95	677,444,395.45	72.16
22	OTHER RECURRENT COSTS		507,000,000.00	0.00	507,000,000.00	268,618,140.78	238,381,859.22	52.98
2202	OVERHEAD COST		497,000,000.00	0.00	497,000,000.00	262,728,437.78	234,271,562.22	52.86
220201	TRAVELLING & TRANSPORT- GENERAL		25,000,000.00	0.00	25,000,000.00	24,996,683.00	3,317.00	99.99
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,000,000.00	0.00	25,000,000.00	24,996,683.00	3,317.00	99.99
220202	UTILITIES - GENERAL		60,000,000.00	0.00	60,000,000.00	42,927,236.93	17,072,763.07	71.55
22020201	ELECTRICITY CHARGES		50,000,000.00	0.00	50,000,000.00	41,040,736.93	8,959,263.07	82.08
22020208	SOFTWARE CHARGES/LICENSE RENEWAL		10,000,000.00	0.00	10,000,000.00	1,886,500.00	8,113,500.00	18.87
220203	MATERIALS & SUPPLIES - GENERAL		30,000,000.00	0.00	30,000,000.00	18,577,945.00	11,422,055.00	61.93
22020302	BOOKS		30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS		0.00	0.00	0.00	18,577,945.00	(18,577,945.00)	
22020305	PRINTING OF SECURITY DOCUMENTS		0.00	0.00	0.00	0.00	0.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		0.00	0.00	0.00	0.00	0.00	
220204	MAINTENANCE SERVICES - GENERAL		47,000,000.00	0.00	47,000,000.00	35,205,845.00	11,794,155.00	74.91
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		10,000,000.00	0.00	10,000,000.00	5,228,350.00	4,771,650.00	52.28
22020402	MAINTENANCE OF OFFICE FURNITURE		4,000,000.00	0.00	4,000,000.00	3,939,000.00	61,000.00	98.48
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		12,000,000.00	0.00	12,000,000.00	11,110,445.00	889,555.00	92.59
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000.00	0.00	1,000,000.00	986,400.00	13,600.00	98.64
22020406	OTHER MAINTENANCE SERVICES		20,000,000.00	0.00	20,000,000.00	13,941,650.00	6,058,350.00	69.71
220205	TRAINING - GENERAL		8,000,000.00	0.00	8,000,000.00	7,959,400.00	40,600.00	99.49
22020501	LOCAL TRAINING		8,000,000.00	0.00	8,000,000.00	7,959,400.00	40,600.00	99.49
220206	OTHER SERVICES - GENERAL		5,000,000.00	0.00	5,000,000.00	4,682,000.00	318,000.00	93.64
22020603	RESIDENTIAL RENT		5,000,000.00	0.00	5,000,000.00	4,682,000.00	318,000.00	93.64
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,000,000.00	0.00	7,000,000.00	987,960.00	6,012,040.00	14.11
22020702	INFORMATION TECHNOLOGY CONSULTING		1,000,000.00	0.00	1,000,000.00	987,960.00	12,040.00	98.80
22020703	LEGAL SERVICES		6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		315,000,000.00	0.00	315,000,000.00	127,391,367.85	187,608,632.15	40.44
22021004	MEDICAL EXPENSES - LOCAL		0.00	0.00	0.00	0.00	0.00	#DIV/0!
22021006	POSTAGE & COURIER SERVICES		50,000,000.00	0.00	50,000,000.00	48,922,851.85	1,077,148.15	97.85
22021007	WELFARE PACKAGES		212,000,000.00	0.00	212,000,000.00	49,255,936.00	162,744,064.00	23.23
22021009	SPORTING ACTIVITIES		1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	100.00
22021021	SPECIAL DAYS / CELEBRATIONS		5,000,000.00	0.00	5,000,000.00	1,290,000.00	3,710,000.00	25.80
22021022	SCHOOL EXPENSES		1,000,000.00	0.00	1,000,000.00	995,900.00	4,100.00	99.59
22021024	COMMITTEE & COMMISSION EXPENSES		25,000,000.00	0.00	25,000,000.00	24,818,100.00	181,900.00	99.27
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
22021032	ACCREDITATION EXPENSES		20,000,000.00	0.00	20,000,000.00	1,108,580.00	18,891,420.00	5.54
2204	GRANTS AND CONTRIBUTIONS GENERAL		10,000,000.00	0.00	10,000,000.00	5,889,703.00	4,110,297.00	58.90
220401	LOCAL GRANTS AND CONTRIBUTIONS		10,000,000.00	0.00	10,000,000.00	5,889,703.00	4,110,297.00	58.90
22040101	GRANT TO COMMUNITIES/NGOs		10,000,000.00	0.00	10,000,000.00	5,889,703.00	4,110,297.00	58.90



NOTE 96								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
			BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
056305600100	STATE SCHOLARSHIP BOARD							
2	EXPENDITURES		11,450,000.00	0.00	11,450,000.00	8,639,877.84	2,810,122.16	75.46
21	PERSONNEL COST		7,200,000.00	0.00	7,200,000.00	5,639,877.84	1,560,122.16	78.33
2101	SALARY		7,200,000.00	0.00	7,200,000.00	5,639,877.84	1,560,122.16	78.33
210101	SALARY AND WAGES		7,200,000.00	0.00	7,200,000.00	5,639,877.84	1,560,122.16	78.33
21010101	SALARY		7,200,000.00	0.00	7,200,000.00	5,639,877.84	1,560,122.16	78.33
22	OTHER RECURRENT COSTS		4,250,000.00	0.00	4,250,000.00	3,000,000.00	1,250,000.00	70.59
2202	OVERHEAD COST		3,860,000.00	0.00	3,860,000.00	2,806,000.00	1,054,000.00	72.69
220201	TRAVELLING & TRANSPORT- GENERAL		700,000.00	0.00	700,000.00	575,000.00	125,000.00	82.14
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		700,000.00	0.00	700,000.00	575,000.00	125,000.00	82.14
220202	UTILITIES - GENERAL		400,000.00	0.00	400,000.00	300,000.00	100,000.00	75.00
22020201	ELECTRICITY CHARGES		400,000.00	0.00	400,000.00	300,000.00	100,000.00	75.00
220203	MATERIALS & SUPPLIES - GENERAL		560,000.00	0.00	560,000.00	354,500.00	205,500.00	63.30
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		60,000.00	0.00	60,000.00	45,000.00	15,000.00	75.00
22020305	PRINTING OF NON SECURITY DOCUMENTS		500,000.00	0.00	500,000.00	309,500.00	190,500.00	61.90
220204	MAINTENANCE SERVICES - GENERAL		1,000,000.00	0.00	1,000,000.00	745,000.00	255,000.00	74.50
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		500,000.00	0.00	500,000.00	395,000.00	105,000.00	79.00
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
220205	TRAINING - GENERAL		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22020501	LOCAL TRAINING		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
22020701	FINANCIAL CONSULTING		50,000.00	0.00	50,000.00	40,000.00	10,000.00	80.00
220210	MISCELLANEOUS EXPENSES GENERAL		1,100,000.00	0.00	1,100,000.00	751,500.00	348,500.00	68.32
22021007	WELFARE PACKAGES		500,000.00	0.00	500,000.00	346,500.00	153,500.00	69.30
22021020	FOREIGN SCHOLARSHIP SCHEME		600,000.00	0.00	600,000.00	405,000.00	195,000.00	67.50
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES		0.00	0.00	0.00	0.00	0.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		390,000.00	0.00	390,000.00	194,000.00	196,000.00	49.74
220401	LOCAL GRANTS AND CONTRIBUTIONS		390,000.00	0.00	390,000.00	194,000.00	196,000.00	49.74
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		390,000.00	0.00	390,000.00	194,000.00	196,000.00	49.74



**NOTE 97**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
056302800100	COLLEGE OF PRELIMINARY STUDIES YAURI							
2	EXPENDITURES		352,031,000.00	0.00	352,031,000.00	293,618,520.50	58,412,479.50	83.41
21	PERSONNEL COST		303,231,000.00	0.00	303,231,000.00	274,215,420.50	29,015,579.50	90.43
2101	SALARY		303,231,000.00	0.00	303,231,000.00	274,215,420.50	29,015,579.50	90.43
210101	SALARY AND WAGES		303,231,000.00	0.00	303,231,000.00	274,215,420.50	29,015,579.50	90.43
21010101	SALARY		303,231,000.00	0.00	303,231,000.00	274,215,420.50	29,015,579.50	90.43
22	OTHER RECURRENT COSTS		48,800,000.00	0.00	48,800,000.00	19,403,100.00	29,396,900.00	39.76
2202	OVERHEAD COST		48,600,000.00	0.00	48,600,000.00	19,278,100.00	29,321,900.00	39.67
220201	TRAVELLING & TRANSPORT- GENERAL		2,000,000.00	0.00	2,000,000.00	1,253,000.00	747,000.00	62.65
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	1,253,000.00	747,000.00	62.65
220202	UTILITIES - GENERAL		2,800,000.00	0.00	2,800,000.00	1,462,500.00	1,337,500.00	52.23
22020201	ELECTRICITY CHARGES		2,000,000.00	0.00	2,000,000.00	1,462,500.00	537,500.00	73.13
22020205	WATER RARES		800,000.00	0.00	800,000.00	0.00	800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		5,100,000.00	0.00	5,100,000.00	1,786,200.00	3,313,800.00	35.02
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		4,000,000.00	0.00	4,000,000.00	1,683,200.00	2,316,800.00	42.08
22020304	MAGAZINES & PERIODICALS		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		1,000,000.00	0.00	1,000,000.00	103,000.00	897,000.00	10.30
220204	MAINTENANCE SERVICES - GENERAL		4,500,000.00	0.00	4,500,000.00	1,969,300.00	2,530,700.00	43.76
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		4,000,000.00	0.00	4,000,000.00	1,919,300.00	2,080,700.00	47.98
22020402	MAINTENANCE OF OFFICE FURNITURE		500,000.00	0.00	500,000.00	50,000.00	450,000.00	10.00
220205	TRAINING - GENERAL		1,800,000.00	0.00	1,800,000.00	200,000.00	1,600,000.00	11.11
22020501	LOCAL TRAINING		1,800,000.00	0.00	1,800,000.00	200,000.00	1,600,000.00	11.11
220210	MISCELLANEOUS EXPENSES GENERAL		34,200,000.00	0.00	34,200,000.00	11,207,100.00	22,992,900.00	32.77
22021003	PUBLICITY & ADVERTISEMENT		700,000.00	0.00	700,000.00	235,000.00	465,000.00	33.57
22021007	WELFARE PACKAGES		2,500,000.00	0.00	2,500,000.00	1,601,000.00	899,000.00	64.04
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		13,500,000.00	0.00	13,500,000.00	3,274,100.00	10,225,900.00	24.25
22021010	DIRECT TEACHING & LABORATORY COST		6,000,000.00	0.00	6,000,000.00	3,748,000.00	2,252,000.00	62.47
22021022	SCHOOL EXPENSES		5,500,000.00	0.00	5,500,000.00	2,349,000.00	3,151,000.00	42.71
22021024	COMMITTEE & COMMISSION EXPENSES		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN		1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		200,000.00	0.00	200,000.00	125,000.00	75,000.00	62.50
220401	LOCAL GRANTS AND CONTRIBUTIONS		200,000.00	0.00	200,000.00	125,000.00	75,000.00	62.50
22040101	GRANT TO COMMUNITIES/NGOs		200,000.00	0.00	200,000.00	125,000.00	75,000.00	62.50





**NOTE 98**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052100100100	MINISTRY OF HEALTH							
2	EXPENDITURES		5,590,477,004.00	0.00	5,590,477,004.00	4,322,192,546.24	1,268,284,457.76	77.31
21	PERSONNEL COST		4,400,000,000.00	0.00	4,400,000,000.00	4,074,056,796.24	325,943,203.76	92.59
2101	SALARY		4,400,000,000.00	0.00	4,400,000,000.00	4,074,056,796.24	325,943,203.76	92.59
210101	SALARY AND WAGES		4,400,000,000.00	0.00	4,400,000,000.00	4,074,056,796.24	325,943,203.76	92.59
21010101	SALARY		4,400,000,000.00	0.00	4,400,000,000.00	4,074,056,796.24	325,943,203.76	92.59
22	OTHER RECURRENT COSTS		1,190,477,004.00	0.00	1,190,477,004.00	248,135,750.00	942,341,254.00	20.84
2202	OVERHEAD COST		1,180,477,004.00	0.00	1,180,477,004.00	248,135,750.00	932,341,254.00	21.02
220201	TRAVELLING & TRANSPORT- GENERAL		8,000,000.00	0.00	8,000,000.00	4,698,000.00	3,302,000.00	58.73
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		8,000,000.00	0.00	8,000,000.00	4,698,000.00	3,302,000.00	58.73
220202	UTILITIES - GENERAL		527,404.00	0.00	527,404.00	100,000.00	427,404.00	18.96
22020201	ELECTRICITY CHARGES		527,404.00	0.00	527,404.00	100,000.00	427,404.00	18.96
220203	MATERIALS & SUPPLIES - GENERAL		42,000,000.00	0.00	42,000,000.00	12,834,000.00	29,166,000.00	30.56
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	1,916,500.00	83,500.00	95.83
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		40,000,000.00	0.00	40,000,000.00	10,917,500.00	29,082,500.00	27.29
220204	MAINTENANCE SERVICES - GENERAL		38,000,000.00	0.00	38,000,000.00	12,445,400.00	25,554,600.00	32.75
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		8,000,000.00	0.00	8,000,000.00	6,337,400.00	1,662,600.00	79.22
22020402	MAINTENANCE OF OFFICE FURNITURE		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		20,000,000.00	0.00	20,000,000.00	6,108,000.00	13,892,000.00	30.54
220205	TRAINING - GENERAL		10,000,000.00	0.00	10,000,000.00	1,832,500.00	8,167,500.00	18.33
22020501	LOCAL TRAINING		10,000,000.00	0.00	10,000,000.00	1,832,500.00	8,167,500.00	18.33
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		254,049,600.00	0.00	254,049,600.00	0.00	254,049,600.00	0.00
22020708	MEDICAL CONSULTING		254,049,600.00	0.00	254,049,600.00	0.00	254,049,600.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		827,900,000.00	0.00	827,900,000.00	216,225,850.00	611,674,150.00	26.12
22021001	REFRESHMENT & MEALS		10,000,000.00	0.00	10,000,000.00	9,635,100.00	364,900.00	96.35
22021004	MEDICAL EXPENSES- LOCAL		200,000,000.00	0.00	200,000,000.00	56,135,250.00	143,864,750.00	28.07
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		64,500,000.00	0.00	64,500,000.00	18,782,500.00	45,717,500.00	29.12
22021010	DIRECT TEACHING & LABORATORY COST		400,000.00	0.00	400,000.00	0.00	400,000.00	0.00
22021009	MEDICAL EXPENSES - INTERNATIONAL		300,000,000.00	0.00	300,000,000.00	131,673,000.00	168,327,000.00	43.89
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN		253,000,000.00	0.00	253,000,000.00	0.00	253,000,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00



**NOTE 99**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORM
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00	94.12
22	OTHER RECURRENT COSTS		25,500,000.00	0.00	25,500,000.00	24,000,000.00	1,500,000.00	
2202	OVERHEAD COST		25,000,000.00	0.00	25,000,000.00	23,806,000.00	1,194,000.00	
220201	TRAVELLING & TRANSPORT- GENERAL		2,000,000.00	0.00	2,000,000.00	1,990,000.00	10,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,000,000.00	0.00	2,000,000.00	1,990,000.00	10,000.00	
220202	UTILITIES - GENERAL		2,500,000.00	0.00	2,500,000.00	2,484,000.00	16,000.00	
22020201	ELECTRICITY CHARGES		2,500,000.00	0.00	2,500,000.00	2,484,000.00	16,000.00	
220203	MATERIALS & SUPPLIES - GENERAL		5,300,000.00	0.00	5,300,000.00	5,290,000.00	10,000.00	
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		2,000,000.00	0.00	2,000,000.00	1,995,000.00	5,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS		1,400,000.00	0.00	1,400,000.00	1,395,000.00	5,000.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		1,900,000.00	0.00	1,900,000.00	1,900,000.00	-	
220204	MAINTENANCE SERVICES - GENERAL		4,500,000.00	0.00	4,500,000.00	4,477,000.00	23,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,500,000.00	0.00	2,500,000.00	2,480,000.00	20,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	999,000.00	1,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000.00	0.00	1,000,000.00	998,000.00	2,000.00	
220205	TRAINING - GENERAL		2,000,000.00	0.00	2,000,000.00	1,995,000.00	5,000.00	
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00	1,995,000.00	5,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	
22020708	MEDICAL CONSULTING		1,000,000.00	0.00	1,000,000.00	900,000.00	100,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL		7,700,000.00	0.00	7,700,000.00	6,670,000.00	1,030,000.00	
22021001	REFRESHMENT & MEALS		1,000,000.00	0.00	1,000,000.00	796,000.00	204,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE		700,000.00	0.00	700,000.00	680,000.00	20,000.00	
22021007	WELFARE PACKAGES		5,000,000.00	0.00	5,000,000.00	4,800,000.00	200,000.00	
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN		1,000,000.00	0.00	1,000,000.00	394,000.00	606,000.00	
2204	GRANTS AND CONTRIBUTIONS GENERAL		500,000.00	0.00	500,000.00	194,000.00	306,000.00	
220401	LOCAL GRANTS AND CONTRIBUTIONS		500,000.00	0.00	500,000.00	194,000.00	306,000.00	
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		500,000.00	0.00	500,000.00	194,000.00	306,000.00	





**NOTE 100**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110300100	HEALTH SYSTEM DEVELOPMENT PROJECT II							
2	EXPENDITURES		2,400,000.00	0.00	2,400,000.00	1,200,000.00	1,200,000.00	50.00
22	OTHER RECURRENT COSTS		2,400,000.00	0.00	2,400,000.00	1,200,000.00	1,200,000.00	50.00
2202	OVERHEAD COST		2,250,000.00	0.00	2,250,000.00	1,200,000.00	1,050,000.00	53.33
220201	TRAVELLING & TRANSPORT- GENERAL		400,000.00	0.00	400,000.00	150,000.00	250,000.00	37.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		400,000.00	0.00	400,000.00	150,000.00	250,000.00	37.50
220202	UTILITIES - GENERAL		300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
22020202	TELEPHONE CHARGES		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES		200,000.00	0.00	200,000.00	0.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		250,000.00	0.00	250,000.00	100,000.00	150,000.00	40.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		250,000.00	0.00	250,000.00	100,000.00	150,000.00	40.00
220204	MAINTENANCE SERVICES - GENERAL		550,000.00	0.00	550,000.00	450,000.00	100,000.00	81.82
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		250,000.00	0.00	250,000.00	200,000.00	50,000.00	80.00
22020402	MAINTENANCE OF OFFICE FURNITURE		250,000.00	0.00	250,000.00	200,000.00	50,000.00	80.00
22020406	OTHER MAINTENANCE SERVICES		50,000.00	0.00	50,000.00	50,000.00	0.00	100.00
220205	TRAINING - GENERAL		300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
22020501	LOCAL TRAINING		300,000.00	0.00	300,000.00	200,000.00	100,000.00	66.67
220210	MISCELLANEOUS EXPENSES GENERAL		450,000.00	0.00	450,000.00	300,000.00	150,000.00	66.67
22021001	REFRESHMENT & MEALS		300,000.00	0.00	300,000.00	300,000.00	0.00	100.00
22021004	MEDICAL EXPENSES- LOCAL		150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		150,000.00	0.00	150,000.00	0.00	150,000.00	0.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT		150,000.00	0.00	150,000.00	0.00	150,000.00	0.00



**NOTE 101**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR BUDGET	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052102600100	SIR YAHAYA MEMORIAL HOSPITAL							
<b>2</b>	<b>EXPENDITURES</b>		<b>772,000,000.00</b>	<b>0.00</b>	<b>772,000,000.00</b>	<b>586,759,797.07</b>	<b>185,240,202.93</b>	<b>76.01</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>	<b>550,759,797.07</b>	<b>149,240,202.93</b>	<b>78.68</b>
<b>2101</b>	<b>SALARY</b>		<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>	<b>550,759,797.07</b>	<b>149,240,202.93</b>	<b>78.68</b>
<b>210101</b>	<b>SALARY AND WAGES</b>		<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>	<b>550,759,797.07</b>	<b>149,240,202.93</b>	<b>78.68</b>
21010101	SALARY		700,000,000.00	0.00	700,000,000.00	550,759,797.07	149,240,202.93	78.68
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>72,000,000.00</b>	<b>0.00</b>	<b>72,000,000.00</b>	<b>36,000,000.00</b>	<b>36,000,000.00</b>	<b>50.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>70,500,000.00</b>	<b>0.00</b>	<b>70,500,000.00</b>	<b>34,800,000.00</b>	<b>35,700,000.00</b>	<b>49.36</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>1,500,000.00</b>	<b>70.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	0.00	5,000,000.00	3,500,000.00	1,500,000.00	70.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>57.14</b>
22020201	ELECTRICITY CHARGES		3,500,000.00	0.00	3,500,000.00	2,000,000.00	1,500,000.00	57.14
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>20,500,000.00</b>	<b>0.00</b>	<b>20,500,000.00</b>	<b>4,500,000.00</b>	<b>16,000,000.00</b>	<b>21.95</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,000,000.00	0.00	3,000,000.00	2,200,000.00	800,000.00	73.33
22020306	PRINTING OF SECURITY DOCUMENT		4,000,000.00	0.00	4,000,000.00	2,300,000.00	1,700,000.00	57.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING		3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>13,600,000.00</b>	<b>0.00</b>	<b>13,600,000.00</b>	<b>8,100,000.00</b>	<b>5,500,000.00</b>	<b>59.56</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,500,000.00	0.00	2,500,000.00	2,100,000.00	400,000.00	84.00
22020402	MAINTENANCE OF OFFICE FURNITURE		3,600,000.00	0.00	3,600,000.00	1,400,000.00	2,200,000.00	38.89
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		4,000,000.00	0.00	4,000,000.00	2,400,000.00	1,600,000.00	60.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		3,500,000.00	0.00	3,500,000.00	2,200,000.00	1,300,000.00	62.86
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>1,900,000.00</b>	<b>0.00</b>	<b>1,900,000.00</b>	<b>1,400,000.00</b>	<b>500,000.00</b>	<b>73.68</b>
22020501	LOCAL TRAINING		1,900,000.00	0.00	1,900,000.00	1,400,000.00	500,000.00	73.68
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>3,600,000.00</b>	<b>40.00</b>
22020803	PLANT / GENERATOR FUEL COST		6,000,000.00	0.00	6,000,000.00	2,400,000.00	3,600,000.00	40.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>12,900,000.00</b>	<b>7,100,000.00</b>	<b>64.50</b>
22021001	REFRESHMENT & MEALS		4,500,000.00	0.00	4,500,000.00	2,800,000.00	1,700,000.00	62.22
22021002	HONORARIUM & SITTING ALLOWANCE		5,000,000.00	0.00	5,000,000.00	3,300,000.00	1,700,000.00	66.00
22021004	MEDICAL EXPENSES- LOCAL		5,000,000.00	0.00	5,000,000.00	3,100,000.00	1,900,000.00	62.00
22021007	WELFARE PACKAGES		2,500,000.00	0.00	2,500,000.00	1,700,000.00	800,000.00	68.00
22021024	COMMITTEE & COMMISSION EXPENSES		3,000,000.00	0.00	3,000,000.00	2,000,000.00	1,000,000.00	66.67
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,200,000.00</b>	<b>300,000.00</b>	<b>80.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>1,500,000.00</b>	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,200,000.00</b>	<b>300,000.00</b>	<b>80.00</b>
22040101	GRANT TO OTHER COMMUNITIES/NGOs		1,500,000.00	0.00	1,500,000.00	1,200,000.00	300,000.00	80.00



**NOTE 102**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
052102700100	KEBBI MEDICAL CENTER KALGO							
2	EXPENDITURES		48,000,000.00	0.00	48,000,000.00	48,000,000.00	-	100.00
21	PERSONNEL COST		0.00	0.00	0.00	0.00	-	
2101	SALARY		0.00	0.00	0.00	0.00	-	
210101	SALARY AND WAGES		0.00	0.00	0.00	0.00	-	
21010101	SALARY		0.00	0.00	0.00	0.00	-	
22	OTHER RECURRENT COSTS		48,000,000.00	0.00	48,000,000.00	48,000,000.00	-	100.00
2202	OVERHEAD COST		47,800,000.00	0.00	47,800,000.00	47,800,000.00	-	100.00
220201	TRAVELLING & TRANSPORT- GENERAL		3,000,000.00	0.00	3,000,000.00	3,000,000.00	-	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00	0.00	3,000,000.00	3,000,000.00	-	100.00
220202	UTILITIES - GENERAL		10,000,000.00	0.00	10,000,000.00	10,000,000.00	-	100.00
22020201	ELECTRICITY CHARGES		10,000,000.00	0.00	10,000,000.00	10,000,000.00	-	100.00
220203	MATERIALS & SUPPLIES - GENERAL		1,700,000.00	0.00	1,700,000.00	1,700,000.00	-	100.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		700,000.00	0.00	700,000.00	700,000.00	-	100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
220204	MAINTENANCE SERVICES - GENERAL		13,900,000.00	0.00	13,900,000.00	13,900,000.00	-	100.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		6,000,000.00	0.00	6,000,000.00	6,000,000.00	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,500,000.00	0.00	1,500,000.00	1,500,000.00	-	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS		6,400,000.00	0.00	6,400,000.00	6,400,000.00	-	100.00
220205	TRAINING - GENERAL		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00	2,000,000.00	-	100.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,800,000.00	0.00	3,800,000.00	3,800,000.00	-	100.00
22020702	INFORMATION TECHNOLOGY CONSULTING		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22020708	MEDICAL CONSULTING		3,600,000.00	0.00	3,600,000.00	3,600,000.00	-	100.00
220210	MISCELLANEOUS EXPENSES GENERAL		13,400,000.00	0.00	13,400,000.00	13,400,000.00	-	100.00
22021001	REFRESHMENT & MEALS		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22021004	MEDICAL EXPENSES- LOCAL		10,000,000.00	0.00	10,000,000.00	10,000,000.00	-	100.00
22021007	WELFARE PACKAGES		1,000,000.00	0.00	1,000,000.00	1,000,000.00	-	100.00
22021022	SCHOOL EXPENSES		2,200,000.00	0.00	2,200,000.00	2,200,000.00	-	100.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		200,000.00	0.00	200,000.00	200,000.00	-	100.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		200,000.00	0.00	200,000.00	200,000.00	-	100.00
22040101	GRANT TO OTHER COMMUNITIES/NGOs		200,000.00	0.00	200,000.00	200,000.00	-	100.00



**NOTE 103**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
052110400100	COLLEGE OF NURSING SCIENCES							
2	EXPENDITURES		296,161,320.00	0.00	296,161,320.00	250,688,887.29	45,472,432.71	84.65
21	PERSONNEL COST		247,661,320.00	0.00	247,661,320.00	203,075,887.29	44,585,432.71	82.00
2101	SALARY		247,661,320.00	0.00	247,661,320.00	203,075,887.29	44,585,432.71	82.00
210101	SALARY AND WAGES		247,661,320.00	0.00	247,661,320.00	203,075,887.29	44,585,432.71	82.00
21010101	SALARY		247,661,320.00	0.00	247,661,320.00	203,075,887.29	44,585,432.71	82.00
22	OTHER RECURRENT COSTS		48,500,000.00	0.00	48,500,000.00	47,613,000.00	887,000.00	98.17
2202	OVERHEAD COST		47,500,000.00	0.00	47,500,000.00	46,663,000.00	837,000.00	98.24
220201	TRAVELLING & TRANSPORT- GENERAL		1,500,000.00	0.00	1,500,000.00	1,482,000.00	18,000.00	98.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,500,000.00	0.00	1,500,000.00	1,482,000.00	18,000.00	98.80
220202	UTILITIES - GENERAL		5,000,000.00	0.00	5,000,000.00	4,870,000.00	130,000.00	97.40
22020201	ELECTRICITY CHARGES		5,000,000.00	0.00	5,000,000.00	4,870,000.00	130,000.00	97.40
220203	MATERIALS & SUPPLIES - GENERAL		3,000,000.00	0.00	3,000,000.00	2,970,000.00	30,000.00	99.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,000,000.00	0.00	3,000,000.00	2,970,000.00	30,000.00	99.00
220204	MAINTENANCE SERVICES - GENERAL		5,000,000.00	0.00	5,000,000.00	4,947,000.00	53,000.00	98.94
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		2,000,000.00	0.00	2,000,000.00	1,950,000.00	50,000.00	97.50
22020402	MAINTENANCE OF OFFICE FURNITURE		0.00	0.00	0.00	0.00	0.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		3,000,000.00	0.00	3,000,000.00	2,997,000.00	3,000.00	99.90
220206	OTHER SERVICES - GENERAL		8,000,000.00	0.00	8,000,000.00	7,980,000.00	20,000.00	99.75
22020501	RESIDENTIAL RENT		8,000,000.00	0.00	8,000,000.00	7,980,000.00	20,000.00	99.75
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		17,000,000.00	0.00	17,000,000.00	16,644,000.00	356,000.00	97.91
22020702	INFORMATION TECHNOLOGY CONSULTING		3,000,000.00	0.00	3,000,000.00	2,900,000.00	100,000.00	96.67
22020708	MEDICAL CONSULTING		14,000,000.00	0.00	14,000,000.00	13,744,000.00	256,000.00	98.17
220210	MISCELLANEOUS EXPENSES GENERAL		8,000,000.00	0.00	8,000,000.00	7,770,000.00	230,000.00	97.13
22021001	REFRESHMENT & MEALS		1,500,000.00	0.00	1,500,000.00	1,420,000.00	80,000.00	94.67
22021007	WELFARE PACKAGES		6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	100.00
22021022	SCHOOL EXPENSES		500,000.00	0.00	500,000.00	350,000.00	150,000.00	70.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		1,000,000.00	0.00	1,000,000.00	950,000.00	50,000.00	95.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,000,000.00	0.00	1,000,000.00	950,000.00	50,000.00	95.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT		1,000,000.00	0.00	1,000,000.00	950,000.00	50,000.00	95.00



**NOTE 104**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110600100	COLLEGE OF HEALTH SCIENCES TECHNOLOGY, JEGA	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		320,600,000.00	0.00	320,600,000.00	260,453,904.25	60,146,095.75	81.24
21	PERSONNEL COST		250,000,000.00	0.00	250,000,000.00	201,255,904.25	48,744,095.75	80.50
2101	SALARY		250,000,000.00	0.00	250,000,000.00	201,255,904.25	48,744,095.75	80.50
210101	SALARY AND WAGES		250,000,000.00	0.00	250,000,000.00	201,255,904.25	48,744,095.75	80.50
21010101	SALARY		250,000,000.00	0.00	250,000,000.00	201,255,904.25	48,744,095.75	80.50
22	OTHER RECURRENT COSTS		70,600,000.00	0.00	70,600,000.00	59,198,000.00	11,402,000.00	83.85
2202	OVERHEAD COST		70,500,000.00	0.00	70,500,000.00	59,148,000.00	11,352,000.00	83.90
220201	TRAVELLING & TRANSPORT- GENERAL		2,500,000.00	0.00	2,500,000.00	1,950,000.00	550,000.00	78.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		2,500,000.00	0.00	2,500,000.00	1,950,000.00	550,000.00	78.00
220202	UTILITIES - GENERAL		4,000,000.00	0.00	4,000,000.00	3,420,000.00	580,000.00	85.50
22020201	ELECTRICITY CHARGES		4,000,000.00	0.00	4,000,000.00	3,420,000.00	580,000.00	85.50
220203	MATERIALS & SUPPLIES - GENERAL		5,000,000.00	0.00	5,000,000.00	4,917,000.00	83,000.00	98.34
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		5,000,000.00	0.00	5,000,000.00	4,917,000.00	83,000.00	98.34
220204	MAINTENANCE SERVICES - GENERAL		10,000,000.00	0.00	10,000,000.00	8,228,000.00	1,772,000.00	82.28
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		3,500,000.00	0.00	3,500,000.00	2,197,000.00	1,303,000.00	62.77
22020402	MAINTENANCE OF OFFICE FURNITURE		2,500,000.00	0.00	2,500,000.00	2,150,000.00	350,000.00	86.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS		2,000,000.00	0.00	2,000,000.00	1,922,000.00	78,000.00	96.10
22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000.00	0.00	2,000,000.00	1,959,000.00	41,000.00	97.95
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		3,500,000.00	0.00	3,500,000.00	355,000.00	3,145,000.00	10.14
22020702	INFORMATION TECHNOLOGY CONSULTING		500,000.00	0.00	500,000.00	355,000.00	145,000.00	71.00
22020708	MEDICAL CONSULTING		3,000,000.00	0.00	3,000,000.00	0.00	3,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		45,500,000.00	0.00	45,500,000.00	40,278,000.00	5,222,000.00	88.52
22021001	REFRESHMENT & MEALS		1,000,000.00	0.00	1,000,000.00	717,000.00	283,000.00	71.70
22021002	HONORARIUM & SITTING ALLOWANCE		5,000,000.00	0.00	5,000,000.00	4,991,000.00	9,000.00	99.82
22021004	MEDICAL EXPENSES- LOCAL		1,000,000.00	0.00	1,000,000.00	655,000.00	345,000.00	65.50
22021009	SPORTING ACTIVITIES		500,000.00	0.00	500,000.00	420,000.00	80,000.00	84.00
22021022	MEDICAL EXPENSES - INTERNATIONAL		3,000,000.00	0.00	3,000,000.00		3,000,000.00	0.00
22021022	SCHOOL EXPENSES		30,000,000.00	0.00	30,000,000.00	28,745,000.00	1,255,000.00	95.82
22021032	ACCREDITATION EXPENSES		5,000,000.00	0.00	5,000,000.00	4,750,000.00	250,000.00	95.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	50,000.00	50,000.00	50.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	50,000.00	50,000.00	50.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	50,000.00	50,000.00	50.00



**NOTE 105**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
052110800100	KEBBI STATE CONTRIBUTORY HEALTHCARE MANAGEMENT AGENCY (KECHEMA)	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		52,840,000.00	0.00	52,840,000.00	5,640,000.00	47,200,000.00	10.67
22	OTHER RECURRENT COSTS		51,400,000.00	0.00	51,400,000.00	5,640,000.00	45,760,000.00	10.97
2202	OVERHEAD COST		49,960,000.00	0.00	49,960,000.00	5,220,000.00	44,740,000.00	10.45
220201	TRAVELLING & TRANSPORT- GENERAL		7,200,000.00	0.00	7,200,000.00	750,000.00	6,450,000.00	10.42
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,200,000.00	0.00	7,200,000.00	750,000.00	6,450,000.00	10.42
220202	UTILITIES - GENERAL		2,400,000.00	0.00	2,400,000.00	600,000.00	1,800,000.00	25.00
22020201	ELECTRICITY CHARGES		2,400,000.00	0.00	2,400,000.00	600,000.00	1,800,000.00	25.00
220203	MATERIALS & SUPPLIES - GENERAL		3,940,000.00	0.00	3,940,000.00	570,000.00	3,370,000.00	14.47
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		3,940,000.00	0.00	3,940,000.00	570,000.00	3,370,000.00	14.47
220204	MAINTENANCE SERVICES - GENERAL		15,900,000.00	0.00	15,900,000.00	980,000.00	14,920,000.00	6.16
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		12,000,000.00	0.00	12,000,000.00	530,000.00	11,470,000.00	4.42
22020402	MAINTENANCE OF OFFICE FURNITURE		3,900,000.00	0.00	3,900,000.00	450,000.00	3,450,000.00	11.54
220205	TRAINING - GENERAL		0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING		0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL		3,600,000.00	0.00	3,600,000.00	420,000.00	3,180,000.00	11.67
22020602	OFFICE RENT		3,600,000.00	0.00	3,600,000.00	420,000.00	3,180,000.00	11.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		7,120,000.00	0.00	7,120,000.00	450,000.00	6,670,000.00	6.32
22020701	FINANCIAL CONSULTING		7,120,000.00	0.00	7,120,000.00	450,000.00	6,670,000.00	6.32
220210	MISCELLANEOUS EXPENSES GENERAL		9,800,000.00	0.00	9,800,000.00	1,450,000.00	8,350,000.00	14.80
22021001	REFRESHMENT & MEALS		1,800,000.00	0.00	1,800,000.00	540,000.00	1,260,000.00	30.00
22021002	HONORARIUM & SITTING ALLOWANCE		5,000,000.00	0.00	5,000,000.00	470,000.00	4,530,000.00	9.40
22021024	COMMITTEE & COMMISSION EXPENSES		3,000,000.00	0.00	3,000,000.00	440,000.00	2,560,000.00	14.67
2204	GRANTS AND CONTRIBUTIONS GENERAL		1,440,000.00	0.00	1,440,000.00	420,000.00	1,020,000.00	29.17
220401	LOCAL GRANTS AND CONTRIBUTIONS		1,440,000.00	0.00	1,440,000.00	420,000.00	1,020,000.00	29.17
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT		1,440,000.00	0.00	1,440,000.00	420,000.00	1,020,000.00	29.17





**NOTE 106**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
053500100100	MINISTRY OF ENVIRONMENT	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		164,230,000.00	0.00	164,230,000.00	154,181,516.77	10,048,483.23	93.88
21	PERSONNEL COST		152,430,000.00	0.00	152,430,000.00	144,971,516.77	7,458,483.23	95.11
2101	SALARY		152,430,000.00	0.00	152,430,000.00	144,971,516.77	7,458,483.23	95.11
210101	SALARY AND WAGES		152,430,000.00	0.00	152,430,000.00	144,971,516.77	7,458,483.23	95.11
21010101	SALARY		152,430,000.00	0.00	152,430,000.00	144,971,516.77	7,458,483.23	95.11
22	OTHER RECURRENT COSTS		11,800,000.00	0.00	11,800,000.00	9,210,000.00	2,590,000.00	78.05
2202	OVERHEAD COST		11,692,500.00	0.00	11,692,500.00	9,210,000.00	2,482,500.00	78.77
220201	TRAVELLING & TRANSPORT- GENERAL		5,000,000.00	0.00	5,000,000.00	3,585,000.00	1,415,000.00	71.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00	0.00	5,000,000.00	3,585,000.00	1,415,000.00	71.70
220202	UTILITIES - GENERAL		500,000.00	0.00	500,000.00	55,000.00	445,000.00	11.00
22020201	ELECTRICITY CHARGES		500,000.00	0.00	500,000.00	55,000.00	445,000.00	11.00
22020202	TELEPHONE CHARGES		0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL		800,000.00	0.00	800,000.00	725,000.00	75,000.00	90.63
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		800,000.00	0.00	800,000.00	725,000.00	75,000.00	90.63
220204	MAINTENANCE SERVICES - GENERAL		2,900,000.00	0.00	2,900,000.00	2,740,000.00	160,000.00	94.48
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,500,000.00	0.00	1,500,000.00	1,440,000.00	60,000.00	96.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,400,000.00	0.00	1,400,000.00	1,300,000.00	100,000.00	92.86
220205	TRAINING - GENERAL		1,492,500.00	0.00	1,492,500.00	1,410,000.00	82,500.00	94.47
22020501	LOCAL TRAINING		1,492,500.00	0.00	1,492,500.00	1,410,000.00	82,500.00	94.47
220210	MISCELLANEOUS EXPENSES GENERAL		1,000,000.00	0.00	1,000,000.00	695,000.00	305,000.00	69.50
22021007	WELFARE PACKAGES		1,000,000.00	0.00	1,000,000.00	695,000.00	305,000.00	69.50
2204	GRANTS AND CONTRIBUTIONS GENERAL		107,500.00	0.00	107,500.00	0.00	107,500.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		107,500.00	0.00	107,500.00	0.00	107,500.00	0.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT		107,500.00	0.00	107,500.00	0.00	107,500.00	0.00



NOTE 107								
CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
053501600100	KEBBI ENVIRONMENTAL PROTECTION AGENCY (KESEPA)							
2	EXPENDITURES		18,200,000.00	0.00	18,200,000.00	13,147,201.90	5,052,798.10	72.24
21	PERSONNEL COST		13,150,000.00	0.00	13,150,000.00	10,647,201.90	2,502,798.10	80.97
2101	SALARY		13,150,000.00	0.00	13,150,000.00	10,647,201.90	2,502,798.10	80.97
210101	SALARY AND WAGES		13,150,000.00	0.00	13,150,000.00	10,647,201.90	2,502,798.10	80.97
21010101	SALARY		13,150,000.00	0.00	13,150,000.00	10,647,201.90	2,502,798.10	80.97
22	OTHER RECURRENT COSTS		5,050,000.00	0.00	5,050,000.00	2,500,000.00	2,550,000.00	49.50
2202	OVERHEAD COST		4,950,000.00	0.00	4,950,000.00	2,500,000.00	2,450,000.00	50.51
220201	TRAVELLING & TRANSPORT- GENERAL		600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		600,000.00	0.00	600,000.00	600,000.00	0.00	100.00
220202	UTILITIES - GENERAL		700,000.00	0.00	700,000.00	610,000.00	90,000.00	87.14
22020201	ELECTRICITY CHARGES		700,000.00	0.00	700,000.00	610,000.00	90,000.00	87.14
220203	MATERIALS & SUPPLIES - GENERAL		800,000.00	0.00	800,000.00	590,000.00	210,000.00	73.75
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		800,000.00	0.00	800,000.00	590,000.00	210,000.00	73.75
220204	MAINTENANCE SERVICES - GENERAL		2,300,000.00	0.00	2,300,000.00	690,000.00	1,610,000.00	30.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		900,000.00	0.00	900,000.00	440,000.00	460,000.00	48.89
22020402	MAINTENANCE OF OFFICE FURNITURE		700,000.00	0.00	700,000.00	230,000.00	470,000.00	32.86
22020406	OTHER MAINTENANCE SERVICES		700,000.00	0.00	700,000.00	20,000.00	680,000.00	2.86
220205	TRAINING - GENERAL		0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING		0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL		550,000.00	0.00	550,000.00	10,000.00	540,000.00	1.82
22021001	REFRESHMENT & MEALS		50,000.00	0.00	50,000.00	10,000.00	40,000.00	20.00
22021002	HONORARIUM & SITTING ALLOWANCE		500,000.00	0.00	500,000.00	0.00	500,000.00	0.00
2204	GRANTS AND CONTRIBUTIONS GENERAL		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00





<b>NOTE 108</b>								
<b>CODE</b>	<b>MINISTRY/DEPARTMENT</b>	<b>PREVIOUS YEAR ACTUAL 2021</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
055100100100	<b>MINISTRY FOR LOCAL GOVERNMENT &amp; CHIEFTANCY AFFAIRS</b>							
<b>2</b>	<b>EXPENDITURES</b>		<b>70,500,000.00</b>	<b>0.00</b>	<b>70,500,000.00</b>	<b>59,013,284.72</b>	<b>11,486,715.28</b>	<b>83.71</b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>57,500,000.00</b>	<b>0.00</b>	<b>57,500,000.00</b>	<b>53,663,284.72</b>	<b>3,836,715.28</b>	<b>93.33</b>
<b>2101</b>	<b>SALARY</b>		<b>57,500,000.00</b>	<b>0.00</b>	<b>57,500,000.00</b>	<b>53,663,284.72</b>	<b>3,836,715.28</b>	<b>93.33</b>
<b>210101</b>	<b>SALARY AND WAGES</b>		<b>57,500,000.00</b>	<b>0.00</b>	<b>57,500,000.00</b>	<b>53,663,284.72</b>	<b>3,836,715.28</b>	<b>93.33</b>
21010101	SALARY		57,500,000.00	0.00	57,500,000.00	53,663,284.72	3,836,715.28	93.33
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>13,000,000.00</b>	<b>0.00</b>	<b>13,000,000.00</b>	<b>5,350,000.00</b>	<b>7,650,000.00</b>	<b>41.15</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>12,900,000.00</b>	<b>0.00</b>	<b>12,900,000.00</b>	<b>5,350,000.00</b>	<b>7,550,000.00</b>	<b>41.47</b>
<b>220201</b>	<b>TRAVELLING &amp; TRANSPORT- GENERAL</b>		<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>1,732,500.00</b>	<b>1,267,500.00</b>	<b>57.75</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		3,000,000.00	0.00	3,000,000.00	1,732,500.00	1,267,500.00	57.75
<b>220202</b>	<b>UTILITIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>150,000.00</b>	<b>850,000.00</b>	<b>15.00</b>
22020201	ELECTRICITY CHARGES		1,000,000.00	0.00	1,000,000.00	150,000.00	850,000.00	15.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>990,000.00</b>	<b>10,000.00</b>	<b>99.00</b>
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		1,000,000.00	0.00	1,000,000.00	990,000.00	10,000.00	99.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>1,957,500.00</b>	<b>42,500.00</b>	<b>97.88</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT		1,000,000.00	0.00	1,000,000.00	990,000.00	10,000.00	99.00
22020402	MAINTENANCE OF OFFICE FURNITURE		1,000,000.00	0.00	1,000,000.00	967,500.00	32,500.00	96.75
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>		<b>2,000,000.00</b>	<b>0.00</b>
22020501	LOCAL TRAINING		2,000,000.00	0.00	2,000,000.00		2,000,000.00	0.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>3,900,000.00</b>	<b>0.00</b>	<b>3,900,000.00</b>	<b>520,000.00</b>	<b>3,380,000.00</b>	<b>13.33</b>
22021002	HONORARIUM & SITTING ALLOWANCE		2,000,000.00	0.00	2,000,000.00	170,000.00	1,830,000.00	8.50
22021007	WELFARE PACKAGES		1,900,000.00	0.00	1,900,000.00	350,000.00	1,550,000.00	18.42
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>		<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>
22040101	GRANT TO LOCAL GOVERNMENTS - CURRENT		100,000.00	0.00	100,000.00	0.00	100,000.00	0.00



**NOTE 109**

CODE	MINISTRY/DEPARTMENT	PREVIOUS YEAR ACTUAL 2021	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE
055100100200	KEBBI STATE COUNCIL OF CHIEFS	₦	₦	₦	₦	₦	₦	%
2	EXPENDITURES		4,800,000.00	0.00	4,800,000.00	4,489,378.88	310,621.12	93.53
21	PERSONNEL COST		2,600,000.00	0.00	2,600,000.00	2,579,828.88	20,171.12	99.22
2101	SALARY		2,600,000.00	0.00	2,600,000.00	2,579,828.88	20,171.12	99.22
210101	SALARY AND WAGES		2,600,000.00	0.00	2,600,000.00	2,579,828.88	20,171.12	99.22
21010101	SALARY		2,600,000.00	0.00	2,600,000.00	2,579,828.88	20,171.12	99.22
22	OTHER RECURRENT COSTS		2,200,000.00	0.00	2,200,000.00	1,909,550.00	290,450.00	86.80
2202	OVERHEAD COST		2,200,000.00	0.00	2,200,000.00	1,909,550.00	290,450.00	86.80
220201	TRAVELLING & TRANSPORT- GENERAL		800,000.00	0.00	800,000.00	720,000.00	80,000.00	90.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		800,000.00	0.00	800,000.00	720,000.00	80,000.00	90.00
220203	MATERIALS & SUPPLIES - GENERAL		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
22020301	OFFICE STATIONARIES/COMPUTER CONSUMABLES		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220204	MAINTENANCE SERVICES - GENERAL		400,000.00	0.00	400,000.00	349,550.00	50,450.00	87.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		200,000.00	0.00	200,000.00	169,550.00	30,450.00	84.78
22020406	OTHER MAINTENANCE SERVICES		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00
220210	MISCELLANEOUS EXPENSES GENERAL		800,000.00	0.00	800,000.00	660,000.00	140,000.00	82.50
22021001	REFRESHMENT & MEALS		600,000.00	0.00	600,000.00	480,000.00	120,000.00	80.00
22021002	HONORARIUM & SITTING ALLOWANCE		200,000.00	0.00	200,000.00	180,000.00	20,000.00	90.00



<b>NOTE 110</b>	
<b>MONTHLY PENSION 2022</b>	
<b>MONTHS</b>	<b>AMOUNTS</b>
JANUARY	367,820,898.26
FEBRUARY	369,376,346.99
MARCH	371,407,306.89
APRIL	373,504,934.29
MAY	376,187,650.12
JUNE	377,097,029.80
JULY	379,475,932.87
AUGUST	382,227,674.15
SEPTEMBER	385,081,379.98
OCTOBER	388,225,362.91
NOVEMBER	395,053,924.60
DECEMBER	400,396,609.78
<b>TOTALS</b>	<b>4,565,855,050.64</b>



**NOTE 111**

**DETAILS OF CAPITAL EXPENDITURE BY ADMINISTRATION CLASSIFICATION**

CODES	MINISTRY/DEPARTMENT	NOTE	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PRFORMANCE IN
			₦	₦	₦	₦	₦	₦	%
	<b>TOTAL CAPITAL EXPENDITURE</b>			<b>128,067,008,113.96</b>	0.00	<b>128,067,008,113.96</b>	<b>32,705,654,119.21</b>	<b>95,361,353,994.75</b>	<b>25.54</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>			<b>17,012,395,765.63</b>	0.00	<b>17,012,395,765.63</b>	<b>4,852,840,875.07</b>	<b>12,159,554,890.56</b>	<b>28.53</b>
<b>011100000000</b>	<b>Governor's Office</b>			<b>3,540,000,000.00</b>	0.00	<b>3,540,000,000.00</b>	<b>3,000,000.00</b>	<b>3,537,000,000.00</b>	<b>0.08</b>
011103300100	State Agency for Conrol of AIDS/HIV	114		50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
011101300100	Administrative (Government House)	112		3,490,000,000.00	0.00	3,490,000,000.00	3,000,000.00	3,487,000,000.00	0.09
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>			<b>10,285,620,639.50</b>	0.00	<b>10,285,620,639.50</b>	<b>4,691,897,409.76</b>	<b>5,593,723,229.74</b>	<b>45.62</b>
016100100100	Office of the Secretary to the State Government	113		10,285,620,639.50	0.00	10,285,620,639.50	4,691,897,409.76	5,593,723,229.74	45.62
<b>011200000000</b>	<b>State House of Assembly</b>			<b>2,126,128,721.00</b>	0.00	<b>2,126,128,721.00</b>	<b>124,943,465.31</b>	<b>2,001,185,255.69</b>	<b>5.88</b>
011200300100	State House of Assembly	115		2,044,128,721.00	0.00	2,044,128,721.00	124,943,465.31	1,919,185,255.69	6.11
011200400100	House of Assebly Service Commission	116		82,000,000.00	0.00	82,000,000.00	0.00	82,000,000.00	0.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>			<b>228,000,000.00</b>	0.00	<b>228,000,000.00</b>	<b>33,000,000.00</b>	<b>195,000,000.00</b>	<b>14.47</b>
012300100100	Ministry of Information and Culture	117		228,000,000.00	0.00	228,000,000.00	33,000,000.00	195,000,000.00	14.47
<b>016400000000</b>	<b>Special Duties</b>			<b>650,000,000.00</b>	0.00	<b>650,000,000.00</b>	<b>0.00</b>	<b>650,000,000.00</b>	<b>0.00</b>
016400100100	Special Duties	118		650,000,000.00	0.00	650,000,000.00	0.00	650,000,000.00	0.00
<b>014000000000</b>	<b>Office of the Auditor General</b>			<b>182,646,405.13</b>	0.00	<b>182,646,405.13</b>	<b>0.00</b>	<b>182,646,405.13</b>	<b>0.00</b>
014000100100	Office of the Auditor General	119		182,646,405.13	0.00	182,646,405.13	0.00	182,646,405.13	0.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>			<b>68,990,304,381.97</b>	0.00	<b>68,990,304,381.97</b>	<b>16,934,380,601.76</b>	<b>52,055,923,780.21</b>	<b>24.55</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>			<b>10,115,742,695.90</b>	0.00	<b>10,115,742,695.90</b>	<b>2,612,192,799.00</b>	<b>7,503,549,896.90</b>	<b>25.82</b>
021500100100	Ministry of Agriculture	120		10,115,742,695.90	0.00	10,115,742,695.90	2,612,192,799.00	7,503,549,896.90	25.82
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>			<b>4,930,000,500.00</b>	0.00	<b>4,930,000,500.00</b>	<b>532,281,426.01</b>	<b>4,397,719,073.99</b>	<b>10.80</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	121		4,930,000,500.00	0.00	4,930,000,500.00	532,281,426.01	4,397,719,073.99	10.80
<b>022000000000</b>	<b>Ministry of Finance</b>			<b>7,514,000,000.00</b>	0.00	<b>7,514,000,000.00</b>	<b>2,806,654,003.86</b>	<b>4,707,345,996.14</b>	<b>37.35</b>
022000100100	Ministry of Finance H/Q	122		7,514,000,000.00	0.00	7,514,000,000.00	2,806,654,003.86	4,707,345,996.14	37.35
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>			<b>2,727,000,000.00</b>	0.00	<b>2,727,000,000.00</b>	<b>10,500,000.00</b>	<b>2,716,500,000.00</b>	<b>0.39</b>
022200100100	Ministry of Commerce and Industry H/Q	123		2,727,000,000.00	0.00	2,727,000,000.00	10,500,000.00	2,716,500,000.00	0.39
<b>022800000000</b>	<b>Ministry of Information Communication and Teachnology (ICT)</b>			<b>3,524,000,000.00</b>	0.00	<b>3,524,000,000.00</b>	<b>18,200,000.00</b>	<b>3,505,800,000.00</b>	<b>0.52</b>
022800100100	Ministry of Information Communication and Teachnology (ICT)	124		3,524,000,000.00	0.00	3,524,000,000.00	18,200,000.00	3,505,800,000.00	0.52
<b>023400000000</b>	<b>Ministry of Works and Transport</b>			<b>14,695,485,918.70</b>	0.00	<b>14,695,485,918.70</b>	<b>6,702,251,181.38</b>	<b>7,993,234,737.32</b>	<b>45.61</b>
023400100100	Ministry of Works and Transport	125		12,893,485,918.70	0.00	12,893,485,918.70	5,760,123,819.30	7,133,362,099.40	44.67
023405600100	Fire Service	126		522,000,000.00	0.00	522,000,000.00	-	522,000,000.00	0.00
023410300000	Rural Electrification Board (REB)	127		1,280,000,000.00	0.00	1,280,000,000.00	942,127,362.08	337,872,637.92	73.60
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>			<b>6,896,827,612.37</b>	0.00	<b>6,896,827,612.37</b>	<b>0.00</b>	<b>6,896,827,612.37</b>	<b>0.00</b>
023800100100	Ministry of Budget & Economic Planning H/Q	128		6,896,827,612.37	0.00	6,896,827,612.37	0.00	6,896,827,612.37	0.00
<b>025200000000</b>	<b>Ministry of Water Resources and Rural Development</b>			<b>4,295,000,000.00</b>	0.00	<b>4,295,000,000.00</b>	<b>1,881,541,001.51</b>	<b>2,413,458,998.49</b>	<b>43.81</b>



025200100100	Ministry of Water Resources and Rural Development	129		4,295,000,000.00	0.00	4,295,000,000.00	1,881,541,001.51	2,413,458,998.49	43.81
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>			<b>14,292,247,655.00</b>	<b>0.00</b>	<b>14,292,247,655.00</b>	<b>2,370,760,190.00</b>	<b>11,921,487,465.00</b>	<b>16.59</b>
025300100100	Ministry of Lands and Housing	130		14,292,247,655.00	0.00	14,292,247,655.00	2,370,760,190.00	11,921,487,465.00	16.59
<b>030000000000</b>	<b>LAW AND JUSTICE SECTOR</b>			<b>1,796,240,380.00</b>	<b>0.00</b>	<b>1,796,240,380.00</b>	<b>147,000,000.00</b>	<b>1,649,240,380.00</b>	<b>8.18</b>
<b>031800000000</b>	<b>Judiciary</b>			<b>1,628,240,380.00</b>	<b>0.00</b>	<b>1,628,240,380.00</b>	<b>147,000,000.00</b>	<b>1,481,240,380.00</b>	<b>9.03</b>
031801100100	Judicial Service Commission	131		234,240,380.00	0.00	234,240,380.00	0.00	234,240,380.00	0.00
031805100100	High Courts	132		975,000,000.00	0.00	975,000,000.00	147,000,000.00	828,000,000.00	15.08
031805300100	Sharia Courts	133		419,000,000.00	0.00	419,000,000.00	0.00	419,000,000.00	0.00
<b>032600000000</b>	<b>Ministry of Justice</b>			<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>	<b>0.00</b>
032600100100	Ministry of Justice	134		168,000,000.00	0.00	168,000,000.00	0.00	168,000,000.00	0.00
<b>050000000000</b>	<b>SOCIAL DEVELOPMENT SECTOR</b>			<b>40,268,067,586.36</b>	<b>0.00</b>	<b>40,268,067,586.36</b>	<b>10,771,432,642.38</b>	<b>29,496,634,943.98</b>	<b>26.75</b>
<b>051300000000</b>	<b>Ministry of Youth and Social Development</b>			<b>1,493,500,000.00</b>	<b>0.00</b>	<b>1,493,500,000.00</b>	<b>195,982,587.38</b>	<b>1,297,517,412.62</b>	<b>13.12</b>
051300100100	Ministry of Youth and Social Development	135		1,493,500,000.00	0.00	1,493,500,000.00	195,982,587.38	1,297,517,412.62	13.12
<b>051400000000</b>	<b>Ministry of Women Affairs &amp; Social Development</b>			<b>1,514,500,000.00</b>	<b>0.00</b>	<b>1,514,500,000.00</b>	<b>498,870,504.00</b>	<b>1,015,629,496.00</b>	<b>32.94</b>
051400100100	Ministry of Women Affairs & Social Development	136		1,514,500,000.00	0.00	1,514,500,000.00	498,870,504.00	1,015,629,496.00	32.94
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>			<b>14,990,941,631.76</b>	<b>0.00</b>	<b>14,990,941,631.76</b>	<b>7,265,488,178.38</b>	<b>7,725,453,453.38</b>	<b>48.47</b>
051700100100	Ministry for Basic and Secondary Education	137		8,690,941,631.76	0.00	8,690,941,631.76	4,152,266,964.34	4,538,674,667.42	47.78
051700300100	Universal Basic Education (UBE)	138		6,300,000,000.00	0.00	6,300,000,000.00	3,113,221,214.04	3,186,778,785.96	49.42
<b>056300000000</b>	<b>Ministry of Higher Education</b>			<b>9,666,649,954.60</b>	<b>0.00</b>	<b>9,666,649,954.60</b>	<b>814,157,482.00</b>	<b>8,852,492,472.60</b>	<b>8.42</b>
056300100100	Ministry of Higher Education	139		8,273,649,954.60	0.00	8,273,649,954.60	814,157,482.00	7,459,492,472.60	9.84
056302100100	State University of Science & Technology Aliero	140		1,393,000,000.00	0.00	1,393,000,000.00	0.00	1,393,000,000.00	0.00
<b>052100000000</b>	<b>Ministry of Health</b>			<b>10,212,976,000.00</b>	<b>0.00</b>	<b>10,212,976,000.00</b>	<b>1,853,873,890.62</b>	<b>8,359,102,109.38</b>	<b>18.15</b>
052100100100	Ministry of Health	141		8,438,001,000.00	0.00	8,438,001,000.00	355,326,928.00	8,082,674,072.00	4.21
052100300100	Primary Health Care Development Agency	142		1,774,975,000.00	0.00	1,774,975,000.00	1,498,546,962.62	276,428,037.38	84.43
<b>053500000000</b>	<b>Ministry of Environment</b>			<b>2,277,000,000.00</b>	<b>0.00</b>	<b>2,277,000,000.00</b>	<b>143,060,000.00</b>	<b>2,133,940,000.00</b>	<b>6.28</b>
053500100100	Ministry of Environment	143		2,277,000,000.00	0.00	2,277,000,000.00	143,060,000.00	2,133,940,000.00	6.28
<b>055100000000</b>	<b>Ministry for Local Government &amp; Chieftancy Affairs</b>			<b>112,500,000.00</b>	<b>0.00</b>	<b>112,500,000.00</b>	<b>0.00</b>	<b>112,500,000.00</b>	<b>0.00</b>
055100100100	Ministry for Local Government & Chieftancy Affairs	144		112,500,000.00	0.00	112,500,000.00	0.00	112,500,000.00	0.00



<b>NOTE 112</b>								
<b>011101300100</b>	<b>ADMINISTRATIVE (GOVERNMENT HOUSE)</b>							
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE</b>
			<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>3,490,000,000.00</b>	<b>0.00</b>	<b>3,490,000,000.00</b>	<b>3,000,000.00</b>	<b>3,487,000,000.00</b>	<b>0.09</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>310,000,000.00</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>3,000,000.00</b>	<b>307,000,000.00</b>	<b>0.97</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>310,000,000.00</b>	<b>0.00</b>	<b>310,000,000.00</b>	<b>3,000,000.00</b>	<b>307,000,000.00</b>	<b>0.97</b>
23010105	PURCHASED OF MOTOR VEHICLES		150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS		10,000,000.00	0.00	10,000,000.00	3,000,000.00	7,000,000.00	30.00
23010130	PURCHASE OF RECREATIONAL FACILITIES		30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>3,120,000,000.00</b>	<b>0.00</b>	<b>3,120,000,000.00</b>	<b>0.00</b>	<b>3,120,000,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>		<b>3,120,000,000.00</b>	<b>0.00</b>	<b>3,120,000,000.00</b>	<b>0.00</b>	<b>3,120,000,000.00</b>	<b>0.00</b>
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS		3,120,000,000.00	0.00	3,120,000,000.00	0.00	3,120,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>		<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>	<b>0.00</b>
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING		60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00



<b>NOTE 113</b>								
<b>016100100100 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>10,285,620,639.50</b>	<b>0.00</b>	<b>10,285,620,639.50</b>	<b>4,691,897,409.76</b>	<b>5,593,723,229.74</b>	<b>45.62</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>1,200,000,000.00</b>	<b>0.00</b>	<b>1,200,000,000.00</b>	<b>973,088,848.79</b>	<b>226,911,151.21</b>	<b>81.09</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>1,200,000,000.00</b>	<b>0.00</b>	<b>1,200,000,000.00</b>	<b>973,088,848.79</b>	<b>226,911,151.21</b>	<b>81.09</b>
23010105	PURCHASED OF MOTOR VEHICLES		1,100,000,000.00	0.00	1,100,000,000.00	973,088,848.79	126,911,151.21	88.46
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>2,930,000,000.00</b>	<b>0.00</b>	<b>2,930,000,000.00</b>	<b>1,624,325,441.86</b>	<b>1,305,674,558.14</b>	<b>55.44</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>		<b>2,930,000,000.00</b>	<b>0.00</b>	<b>2,930,000,000.00</b>	<b>1,624,325,441.86</b>	<b>1,305,674,558.14</b>	<b>55.44</b>
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS		30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23020104	CONSRUCTION / PROVISION OF HOUSING		1,600,000,000.00	0.00	1,600,000,000.00	495,000,000.00	1,105,000,000.00	30.94
23020107	CONSRUCTION / PROVISION OF PUBLIC SCHOOLS		1,200,000,000.00	0.00	1,200,000,000.00	1,129,325,441.86	70,674,558.14	94.11
23020128	CONSRUCTION OF PILGRIMS CAMP		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>323,188,040.97</b>	<b>126,811,959.03</b>	<b>71.82</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>		<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>	<b>323,188,040.97</b>	<b>126,811,959.03</b>	<b>71.82</b>
23030103	REHABILITATION / REPAIRS - HOUSING		100,000,000.00	0.00	100,000,000.00	206,169,831.98	(106,169,831.98)	206.17
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		250,000,000.00	0.00	250,000,000.00	31,700,000.00	218,300,000.00	12.68
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS		100,000,000.00	0.00	100,000,000.00	85,318,208.99	14,681,791.01	85.32
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>5,705,620,639.50</b>	<b>0.00</b>	<b>5,705,620,639.50</b>	<b>1,771,295,078.14</b>	<b>3,934,325,561.36</b>	<b>31.04</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>5,705,620,639.50</b>	<b>0.00</b>	<b>5,705,620,639.50</b>	<b>1,771,295,078.14</b>	<b>3,934,325,561.36</b>	<b>31.04</b>
23050101	RESEARCH AND DEVELOPMENT		985,620,639.50	0.00	985,620,639.50	467,688,000.00	517,932,639.50	47.45
23050103	MONITORING AND EVALUATION		3,600,000,000.00	0.00	3,600,000,000.00	0.00	3,600,000,000.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION		1,120,000,000.00	0.00	1,120,000,000.00	1,303,607,078.14	(183,607,078.14)	116.39



<b>NOTE 114</b>								
011103300100 STATE AGENCY FOR CONTROL OF AIDS/HIV								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE		50,000,000.00	0.00	50,000,000.00	0.00		0.00
2301	FIXED ASSETS PURCHASED		50,000,000.00	0.00	50,000,000.00	0.00		0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL		50,000,000.00	0.00	50,000,000.00	0.00		0.00
23010122	PURCHASE OF HEALTH/MEDICAL EQUIPMENTS		50,000,000.00	0.00	50,000,000.00	0.00		0.00





<b>NOTE 115</b>								
<b>011200300100 STATE HOUSE OF ASSEMBLY</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>2,044,128,721.00</b>	<b>0.00</b>	<b>2,044,128,721.00</b>	<b>124,943,465.31</b>	<b>1,919,185,255.69</b>	<b>6.11</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>387,628,721.00</b>	<b>0.00</b>	<b>387,628,721.00</b>	<b>0</b>	<b>387,628,721.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>387,628,721.00</b>	<b>0.00</b>	<b>387,628,721.00</b>	<b>0</b>	<b>387,628,721.00</b>	<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES		385,128,721.00	0.00	385,128,721.00		385,128,721.00	0.00
23010113	PURCHASE OF COMPUTERS		2,500,000.00	0.00	2,500,000.00		2,500,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>1,656,500,000.00</b>	<b>0.00</b>	<b>1,656,500,000.00</b>	<b>124,943,465.31</b>	<b>1,531,556,534.69</b>	<b>7.54</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>		<b>1,656,500,000.00</b>	<b>0.00</b>	<b>1,656,500,000.00</b>	<b>124,943,465.31</b>	<b>1,531,556,534.69</b>	<b>7.54</b>
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS		1,146,500,000.00	0.00	1,146,500,000.00	93,943,465.31	1,052,556,534.69	8.19
23020102	CONSRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		0.00	0.00	0.00	0.00	0.00	0.00
23020103	CONSRUCTION / PROVISION OF ELECTRICITY		5,000,000.00	0.00	5,000,000.00	11,500,000.00	(6,500,000.00)	230.00
23020105	CONSRUCTION / PROVISION OF WATER FACILITIES		70,000,000.00	0.00	70,000,000.00	19,500,000.00	50,500,000.00	27.86
23020106	CONSRUCTION / PROVISION OF HOSPITALS/HEALTH CENTRES		385,000,000.00	0.00	385,000,000.00		385,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00



<b>NOTE 116</b>								
<b>011200400100</b>	<b>STATE HOUSE OF ASSEMBLY SERVICE COMMISSION</b>							
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>82,000,000.00</b>	<b>0.00</b>	<b>82,000,000.00</b>			<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>82,000,000.00</b>	<b>0.00</b>	<b>82,000,000.00</b>			<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>82,000,000.00</b>	<b>0.00</b>	<b>82,000,000.00</b>			<b>0.00</b>
23010101	PURCHASE/ACQUISITION OF LAND		50,000,000.00	0.00	50,000,000.00			0.00
23010105	PURCHASE OF MOTOR VEHICLES		32,000,000.00	0.00	32,000,000.00			0.00



<b>NOTE 117</b>								
<b>012300100100 MINISTRY OF INFORMATION &amp; CULTURE</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>228,000,000.00</b>	<b>0.00</b>	<b>228,000,000.00</b>	<b>33,000,000.00</b>	<b>195,000,000.00</b>	<b>14.47</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>156,000,000.00</b>	<b>0.00</b>	<b>156,000,000.00</b>	<b>28,000,000.00</b>	<b>128,000,000.00</b>	<b>17.95</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>156,000,000.00</b>	<b>0.00</b>	<b>156,000,000.00</b>	<b>28,000,000.00</b>	<b>128,000,000.00</b>	<b>17.95</b>
23010131	PURCHASED OF AIR NAVIGATIONAL EQUIPMENT		100,000,000.00	0.00	100,000,000.00	-	100,000,000.00	0.00
23010141	INSURANCE OF PUBLIC PROPERTY		5,000,000.00	0.00	5,000,000.00	-	5,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS		51,000,000.00	0.00	51,000,000.00	28,000,000.00	23,000,000.00	54.90
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>49,000,000.00</b>	<b>0.00</b>	<b>49,000,000.00</b>	<b>5,000,000.00</b>	<b>44,000,000.00</b>	<b>10.20</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>		<b>49,000,000.00</b>	<b>0.00</b>	<b>49,000,000.00</b>	<b>5,000,000.00</b>	<b>44,000,000.00</b>	<b>10.20</b>
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS		3,000,000.00	0.00	3,000,000.00	-	3,000,000.00	0.00
23020111	CONSRUCTION / PROVISION OF LIBRARIES		3,000,000.00	0.00	3,000,000.00	-	3,000,000.00	0.00
23020118	CONSRUCTION / PROVISION OF INFRASTRUCTURE		10,000,000.00	0.00	10,000,000.00	-	10,000,000.00	0.00
23020119	CONSRUCTION / PROVISION OF RECREATIONAL FACILITIES		33,000,000.00	0.00	33,000,000.00	5,000,000.00	28,000,000.00	15.15
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>		<b>15,000,000.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>0.00</b>
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		15,000,000.00	0.00	15,000,000.00	-	15,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>-</b>	<b>8,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>8,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>	<b>-</b>	<b>8,000,000.00</b>	<b>0.00</b>
23050104	ANNIVERSARIES / CELEBRATIONS		8,000,000.00	0.00	8,000,000.00	-	8,000,000.00	0.00



<b>NOTE 118</b>								
<b>016400100100</b>								
<b>MINISTRY FOR SPECIAL DUTIES</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>2</b>	<b>EXPENDITURE</b>		650,000,000.00	0.00	650,000,000.00			0.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		650,000,000.00	0.00	650,000,000.00			0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		650,000,000.00	0.00	650,000,000.00			0.00
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		650,000,000.00	0.00	650,000,000.00			0.00
<b>23050101</b>	<b>RESEARCH AND DEVELOPMENT</b>		650,000,000.00	0.00	650,000,000.00			0.00



<b>NOTE 119</b>								
<b>014000100100 OFFICE OF THE STATE AUDITOR GENERAL</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>182,646,405.13</b>	<b>0.00</b>	<b>182,646,405.13</b>			<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>87,429,000.00</b>	<b>0.00</b>	<b>87,429,000.00</b>			<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>87,429,000.00</b>	<b>0.00</b>	<b>87,429,000.00</b>			<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES		77,500,000.00	0.00	77,500,000.00			0.00
23010112	PURCHASE OF FURNITURE AND FITTINGS		9,929,000.00	0.00	9,929,000.00			0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>89,217,405.13</b>	<b>0.00</b>	<b>89,217,405.13</b>			<b>0.00</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL		89,217,405.13	0.00	89,217,405.13			0.00
23020101	CONSRUCTION / PROVISION OF OFFICE BUILDINGS		89,217,405.13	0.00	89,217,405.13			0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>6,000,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>			<b>0.00</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL		6,000,000.00	0.00	6,000,000.00			0.00
23030101	REHABILITATION /REPAIRS OF RESIDENTIAL BUILDING		6,000,000.00	0.00	6,000,000.00			0.00



**NOTE 120**

**MINISTRY OF AGRICULTURE**

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>021500100100</b>	<b>MINISTRY OF AGRICULTURE</b>							
23	CAPITAL EXPENDITURE		10,115,742,695.90	0.00	10,115,742,695.90	2,612,192,799.00	7,503,549,896.90	25.82
2301	FIXED ASSET PURCHASE		300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
230101	PURCHASE OF FIXED ASSET - GENERAL		300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
2302	CONSTRUCTION / PROVISION		4,787,386,695.90	0.00	4,787,386,695.90	99,750,000.00	4,687,636,695.90	2.08
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		4,787,386,695.90	0.00	4,787,386,695.90	99,750,000.00	4,687,636,695.90	2.08
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		300,862,000.00	0.00	300,862,000.00	0.00	300,862,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		4,386,524,695.90	0.00	4,386,524,695.90	99,750,000.00	4,286,774,695.90	2.27
2303	REHABILITATION / REPAIRS		150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL		150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23030112	REHABILITATION /REPAIRS OF AGRICULTURAL FACILITIES		50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF - OFFICE BUILDINGS		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT		90,000,000.00	0.00	90,000,000.00	60,800,000.00	29,200,000.00	67.56
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		90,000,000.00	0.00	90,000,000.00	60,800,000.00	29,200,000.00	67.56
23040101	TREE PLANTING		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		80,000,000.00	0.00	80,000,000.00	60,800,000.00	19,200,000.00	76.00
2305	OTHER CAPITAL PROJECTS		4,788,356,000.00	0.00	4,788,356,000.00	2,451,642,799.00	2,336,713,201.00	51.20
230501	ACQUISITION OF NON TANGIBLE ASSETS		4,788,356,000.00	0.00	4,788,356,000.00	2,451,642,799.00	2,336,713,201.00	51.20
23050101	RESEARCH AND DEVELOPMENT		595,000,000.00	0.00	595,000,000.00	0.00	595,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION		30,000,000.00	0.00	30,000,000.00	0.00	30,000,000.00	0.00
23050103	MONITORING AND EVALUATION		600,000,000.00	0.00	600,000,000.00	0.00	600,000,000.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION		3,463,356,000.00	0.00	3,463,356,000.00	2,451,642,799.00	1,011,713,201.00	70.79



**NOTE 121**

**MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES**

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL 2021	BUDGET	BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
026200100100	<b>MINISTRY OF ANIMAL HEALTH HUSBANDRY AND FISHERIES</b>							
23	<b>CAPITAL EXPENDITURE</b>		4,930,000,500.00	0.00	4,930,000,500.00	532,281,426.01	4,397,719,073.99	10.80
2302	<b>CONSTRUCTION / PROVISION</b>		415,000,000.00	0.00	415,000,000.00	8,989,270.00	406,010,730.00	2.17
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		415,000,000.00	0.00	415,000,000.00	8,989,270.00	406,010,730.00	2.17
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		150,000,000.00	0.00	150,000,000.00		150,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS/ HEALTH CENTRES		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		75,000,000.00	0.00	75,000,000.00		75,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		90,000,000.00	0.00	90,000,000.00	8,989,270.00	81,010,730.00	9.99
2303	<b>REHABILITATION / REPAIRS</b>		180,000,000.00	0.00	180,000,000.00	53,100,656.01	126,899,343.99	29.50
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL</b>		180,000,000.00	0.00	180,000,000.00	53,100,656.01	126,899,343.99	29.50
23030104	REHABILITATION /REPAIRS - WATER FACILITIES		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
23030112	REHABILITATION /REPAIRS - AGRICULTURAL FACILITIES		70,000,000.00	0.00	70,000,000.00	53,100,656.01	16,899,343.99	75.86
23030113	REHABILITATION /REPAIRS - ROADS		30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF - OFFICE BUILDINGS		70,000,000.00	0.00	70,000,000.00		70,000,000.00	0.00
2304	<b>PRESERVATION OF THE ENVIRONMENT</b>		2,010,000,000.00	0.00	2,010,000,000.00		2,010,000,000.00	0.00
230401	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>		2,010,000,000.00	0.00	2,010,000,000.00		2,010,000,000.00	0.00
23040101	TREE PLANTING		2,010,000,000.00	0.00	2,010,000,000.00		2,010,000,000.00	0.00
2305	<b>OTHER CAPITAL PROJECTS</b>		2,325,000,500.00	0.00	2,325,000,500.00	470,191,500.00	1,854,809,000.00	20.22
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		2,325,000,500.00	0.00	2,325,000,500.00	470,191,500.00	1,854,809,000.00	20.22
23050101	RESEARCH AND DEVELOPMENT		15,000,000.00	0.00	15,000,000.00		15,000,000.00	0.00
23050103	MONITORING AND EVALUATION		60,000,000.00	0.00	60,000,000.00		60,000,000.00	0.00
23050108	SPECIAL GRANT AND INTERVENTION		2,250,000,500.00	0.00	2,250,000,500.00	470,191,500.00	1,779,809,000.00	20.90



**NOTE 122**

**MINISTRY OF FINANCE (HQTR)**

CODE	MINISTRY/DEPARTMENT	PREVIOUS	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		YEAR ACTUAL						PERFORMANCE IN
		2021	₦	₦	₦	₦	₦	%
022000100100	MINISTRY OF FINANCE (HQTR)							
23	CAPITAL EXPENDITURE		7,514,000,000.00	0.00	4,514,000,000.00	2,806,654,003.86	1,707,345,996.14	62.18
2301	FIXED ASSET PURCHASE		410,000,000.00	0.00	410,000,000.00	30,500,000.00	379,500,000.00	7.44
230101	PURCHASE OF FIXED ASSET - GENERAL		410,000,000.00	0.00	410,000,000.00	30,500,000.00	379,500,000.00	7.44
23010105	PURCHASE OF MOTOR VEHICLES		100,000,000.00	0.00	100,000,000.00	27,000,000.00	73,000,000.00	27.00
23010114	PURCHASE OF COMPUTERS PRINTERS		10,000,000.00	0.00	10,000,000.00	3,500,000.00	6,500,000.00	35.00
23010141	INSURANCE OF PUBLIC PROPERTY		300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS		76,000,000.00	0.00	76,000,000.00	0.00	76,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS GENERAL		76,000,000.00	0.00	76,000,000.00	0.00	76,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDINGS		76,000,000.00	0.00	76,000,000.00	0.00	76,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS		7,028,000,000.00	0.00	4,028,000,000.00	2,776,154,003.86	1,251,845,996.14	68.92
230501	ACQUISITION OF NON TANGIBLE ASSETS		7,028,000,000.00	0.00	4,028,000,000.00	2,776,154,003.86	1,251,845,996.14	68.92
23050101	RESEARCH AND DEVELOPMENT		2,255,000,000.00	0.00	2,255,000,000.00	1,377,335,699.84	877,664,300.16	61.08
23050108	SPECIAL GRANTS AND INTERVENTION		4,773,000,000.00	(3,000,000,000.00)	1,773,000,000.00	1,398,818,304.02	374,181,695.98	78.90





**NOTE 123**

022200100100

**MINISTRY OF COMMERCE AND INDUSTRY**

CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		2,727,000,000.00	0.00	2,727,000,000.00	10,500,000.00	2,716,500,000.00	0.39
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		130,000,000.00	0.00	130,000,000.00		130,000,000.00	0.00
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		130,000,000.00	0.00	130,000,000.00		130,000,000.00	0.00
23010105	PURCHASED OF MOTOR VEHICLES		30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
23010129	PURCHASED OF INDUSTRIAL EQUIPMENT		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>		308,000,000.00	0.00	308,000,000.00		308,000,000.00	0.00
<b>230201</b>	<b>CONSTRUCTION/PROVISION OF FIXED ASSETS - GENERAL</b>		308,000,000.00	0.00	308,000,000.00		308,000,000.00	0.00
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23020102	CONSTRUCTION/PROVISION OF RESIDENTIAL BUILDINGS		200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
23020113	CONSTRUCTION/ PROVISION OF AGRICULTURAL FACILITIES		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		8,000,000.00	0.00	8,000,000.00		8,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>		200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
23030118	REHABILITATION/REPAIRS- RECREATIONAL FACILITIES		150,000,000.00	0.00	150,000,000.00		150,000,000.00	0.00
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDING		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		2,089,000,000.00	0.00	2,089,000,000.00	10,500,000.00	2,078,500,000.00	0.50
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		2,089,000,000.00	0.00	2,089,000,000.00	10,500,000.00	2,078,500,000.00	0.50
23050101	RESEARCH AND DEVELOPMENT		449,000,000.00	0.00	449,000,000.00	10,500,000.00	438,500,000.00	2.34
23050104	ANNIVERSARIES / CELEBRATIONS		500,000,000.00	0.00	500,000,000.00		500,000,000.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS		90,000,000.00	0.00	90,000,000.00		90,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION		1,050,000,000.00	0.00	1,050,000,000.00		1,050,000,000.00	0.00



**NOTE 124**

022800100100 MINISTRY OF INFORMATION COMMUNICATION AND TECHNOLOGY								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		3,524,000,000.00	0.00	3,524,000,000.00	18,200,000.00	3,505,800,000.00	0.52
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		1,449,000,000.00	0.00	1,449,000,000.00	4,985,000.00	1,444,015,000.00	0.34
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		1,449,000,000.00	0.00	1,449,000,000.00	4,985,000.00	1,444,015,000.00	0.34
23010105	PURCHASED OF MOTOR VEHICLES		69,000,000.00	0.00	69,000,000.00		69,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS		150,000,000.00	0.00	150,000,000.00	4,985,000.00	145,015,000.00	3.32
23010114	PURCHASE OF COMPUTER PRINTERS		680,000,000.00	0.00	680,000,000.00		680,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT		400,000,000.00	0.00	400,000,000.00		400,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS		150,000,000.00	0.00	150,000,000.00		150,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		198,000,000.00	0.00	198,000,000.00	8,800,000.00	189,200,000.00	4.44
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL</b>		198,000,000.00	0.00	198,000,000.00	8,800,000.00	189,200,000.00	4.44
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		198,000,000.00	0.00	198,000,000.00	8,800,000.00	189,200,000.00	4.44
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		40,000,000.00	0.00	40,000,000.00	-	40,000,000.00	0.00
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>		40,000,000.00	0.00	40,000,000.00	-	40,000,000.00	0.00
23030121	REHABILITATION /REPAIRS OF OFFICE BUILDING		30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
23030127	REHABILITATION / REPAIRS - ICT INFRASTRUCTURE		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		1,837,000,000.00	0.00	1,837,000,000.00	4,415,000.00	1,832,585,000.00	0.24
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		1,837,000,000.00	0.00	1,837,000,000.00	4,415,000.00	1,832,585,000.00	0.24
23050101	RESEARCH AND DEVELOPMENT		987,000,000.00	0.00	987,000,000.00	2,415,000.00	984,585,000.00	0.24
23050102	COMPUTER SOFTWARE ACQUISITION		850,000,000.00	0.00	850,000,000.00	2,000,000.00	848,000,000.00	0.24



**NOTE 125**

023400100100

**MINISTRY OF WORKS AND TRASPOT**

CODE	DESCRIPTION	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED	FINAL BUDGET	CURRENT YEAR	VERIANCE	BUDGET
		ACTUAL		BUDGET		ACTUAL		PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>12,893,485,918.70</b>	<b>0.00</b>	<b>12,893,485,918.70</b>	<b>5,760,123,819.30</b>	<b>7,133,362,099.40</b>	<b>44.67</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>470,000,000.00</b>	<b>0.00</b>	<b>470,000,000.00</b>		<b>470,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>470,000,000.00</b>	<b>0.00</b>	<b>470,000,000.00</b>		<b>470,000,000.00</b>	<b>0.00</b>
23010105	PURCHASED OF MOTOR VEHICLES		200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
23010123	PUCHASED OF FIRE FIGHTING EQUIPMENT		150,000,000.00	0.00	150,000,000.00		150,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS		120,000,000.00	0.00	120,000,000.00		120,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION/PROVITION</b>		<b>8,780,000,000.00</b>	<b>0.00</b>	<b>8,780,000,000.00</b>	<b>3,829,097,744.76</b>	<b>4,950,902,255.24</b>	<b>43.61</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL</b>		<b>8,780,000,000.00</b>	<b>0.00</b>	<b>8,780,000,000.00</b>	<b>3,829,097,744.76</b>	<b>4,950,902,255.24</b>	<b>43.61</b>
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDING		30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
23020107	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS		180,000,000.00	0.00	180,000,000.00		180,000,000.00	0.00
23020117	CONSRUCTION / PROVISION OF AIR-PORT/ AERODROMES		800,000,000.00	0.00	800,000,000.00	604,800,000.00	195,200,000.00	75.60
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		7,700,000,000.00	0.00	7,700,000,000.00	3,224,297,744.76	4,475,702,255.24	41.87
23020123	CONSRUCTION OF TRAFFIC / SREET LIGHTS		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUTURES		20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>3,643,485,918.70</b>	<b>0.00</b>	<b>3,643,485,918.70</b>	<b>1,931,026,074.54</b>	<b>1,712,459,844.16</b>	<b>53.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRSOF FIXED ASSETS- GENERAL</b>		<b>3,643,485,918.70</b>	<b>0.00</b>	<b>3,643,485,918.70</b>	<b>1,931,026,074.54</b>	<b>1,712,459,844.16</b>	<b>53.00</b>
23030109	REHABILITATION / REPAIRS- FIRE FIGHTING STATIONS		60,000,000.00	0.00	60,000,000.00		60,000,000.00	0.00
23030113	REHABILITATION / REPAIRS -ROADS		3,375,000,000.00	0.00	3,375,000,000.00	1,931,026,074.54	1,443,973,925.46	57.22
23030119	REHEBILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT		58,485,918.70	0.00	58,485,918.70		58,485,918.70	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING		150,000,000.00	0.00	150,000,000.00		150,000,000.00	0.00



**NOTE 126**

023405600100		FIRE SERVICE						
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
2	EXPENDITURE		522,000,000.00	0.00	522,000,000.00			0.00
23	CAPITAL EXPENDITURE		522,000,000.00	0.00	522,000,000.00			0.00
2301	FIXED ASSETS PURCHASED		510,000,000.00	0.00	510,000,000.00			0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL		510,000,000.00	0.00	510,000,000.00			0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		510,000,000.00	0.00	510,000,000.00			0.00
2302	CONSTRUCTION / PROVISION		12,000,000.00	0.00	12,000,000.00			0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL		12,000,000.00	0.00	12,000,000.00			0.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATION		12,000,000.00	0.00	12,000,000.00			0.00



**NOTE 127**

023410300100 RURAL ELECTRIFICATION BOARD (R E B)								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE		1,280,000,000.00	0.00	1,280,000,000.00	942,127,362.08	337,872,637.92	73.60
2301	FIXED ASSETS PURCHASED		280,000,000.00	0.00	280,000,000.00	80,000,000.00	200,000,000.00	28.57
230101	PURCHASED OF FIXED ASSETS- GENERAL		280,000,000.00	0.00	280,000,000.00	80,000,000.00	200,000,000.00	28.57
23010101	PURCHASED / ACQUISITION LAND		20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
23010139	PUCHASED OF TRANSFORMERS AND SPARE PARTS		260,000,000.00	0.00	260,000,000.00	80,000,000.00	180,000,000.00	30.77
2302	CONSTRUCTION / PROVISION		1,000,000,000.00	0.00	1,000,000,000.00	862,127,362.08	137,872,637.92	86.21
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		1,000,000,000.00	0.00	1,000,000,000.00	862,127,362.08	137,872,637.92	86.21
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		1,000,000,000.00	0.00	1,000,000,000.00	862,127,362.08	137,872,637.92	86.21



**NOTE 128**

023410500100		SIR AHMADU BELLO AIRPORT						
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>			<b>0.00</b>				<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>			<b>0.00</b>				<b>0.00</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>			<b>0.00</b>				<b>0.00</b>
23010119	PURCHASED OF POWER GENERATING SET		5,000,000.00	0.00	5,000,000.00			0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>			<b>0.00</b>				<b>0.00</b>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS-GENERAL			<b>0.00</b>				<b>0.00</b>
23020101	CONSTRUCTION/PROVISION OF OFFICE BUILDINGS		320,000,000.00	0.00	320,000,000.00			0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		80,000,000.00	0.00	80,000,000.00			0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>			<b>0.00</b>				<b>0.00</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL			<b>0.00</b>				<b>0.00</b>
23030127	REHABILITATION / REPAIRS - ICT INFRASTRUCTURE		20,000,000.00	0.00	20,000,000.00			0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>			<b>0.00</b>				<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>			<b>0.00</b>				<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT		4,091,827,612.37	0.00	4,091,827,612.37			0.00
23050103	MONITORING AND EVALUATION		50,000,000.00	0.00	50,000,000.00			0.00
23050108	SPECIAL GRANTS AND INTERVENTION		2,330,000,000.00	0.00	2,330,000,000.00			0.00



**NOTE 129**

025200100100 MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		4,295,000,000.00	0.00	4,295,000,000.00	1,881,541,001.51	2,413,458,998.49	43.81
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		560,000,000.00	0.00	560,000,000.00	174,420,110.00	385,579,890.00	31.15
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		560,000,000.00	0.00	560,000,000.00	174,420,110.00	385,579,890.00	31.15
23010119	PURCHASE OF POWER GENERATING SET		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		350,000,000.00	0.00	350,000,000.00	84,420,110.00	265,579,890.00	24.12
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		150,000,000.00	0.00	150,000,000.00	90,000,000.00	60,000,000.00	60.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS		50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION/PROVISION</b>		3,505,000,000.00	0.00	3,505,000,000.00	1,692,120,891.51	1,812,879,108.49	48.28
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS - GENERAL		3,505,000,000.00	0.00	3,505,000,000.00	1,692,120,891.51	1,812,879,108.49	48.28
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES		3,505,000,000.00	0.00	3,505,000,000.00	1,692,120,891.51	1,812,879,108.49	48.28
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
230201	REHABILITATION / REPAIRS OF FIXED ASSETS- GENERAL		150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
23020104	REHABILITATION / REPAIRS - WATER FACILITIES		150,000,000.00	0.00	150,000,000.00	0.00	150,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF ENVIRONMENT</b>		20,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL		20,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
23040105	WATER POLLUTION PREVENTION AND CONTROL		20,000,000.00	0.00	20,000,000.00	15,000,000.00	5,000,000.00	75.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS		60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00
23050101	RESEACH AND DEVELOPMENT		60,000,000.00	0.00	60,000,000.00	0.00	60,000,000.00	0.00



**NOTE 130**

MINISTRY OF LANDS AND HOUSING								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>14,291,547,655.00</b>	<b>0.00</b>	<b>14,291,547,655.00</b>	<b>2,370,760,190.00</b>	<b>11,920,787,465.00</b>	<b>16.59</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>2,985,000,000.00</b>	<b>0.00</b>	<b>2,985,000,000.00</b>	<b>237,478,000.00</b>	<b>2,747,522,000.00</b>	<b>7.96</b>
<b>230101</b>	<b>PURCHASED OF FIXED ASSETS- GENERAL</b>		<b>2,985,000,000.00</b>	<b>0.00</b>	<b>2,985,000,000.00</b>	<b>237,478,000.00</b>	<b>2,747,522,000.00</b>	<b>7.96</b>
23010101	PURCHASE / ACQUISITION OF LAND		1,450,000,000.00	0.00	1,450,000,000.00	237,478,000.00	1,212,522,000.00	16.38
23010105	PURCHASE OF MOTOR VEHICLES		310,000,000.00	0.00	310,000,000.00		310,000,000.00	0.00
23010107	PURCHASE OF TRUCKS		125,000,000.00	0.00	125,000,000.00		125,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS		25,000,000.00	0.00	25,000,000.00		25,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET		115,000,000.00	0.00	115,000,000.00		115,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES		170,000,000.00	0.00	170,000,000.00		170,000,000.00	0.00
23010133	PURCHASE OF SURVEYING EQUIPMENTS		175,000,000.00	0.00	175,000,000.00		175,000,000.00	0.00
23010140	PURCHASE OF CRANES VEHICLES		35,000,000.00	0.00	35,000,000.00		35,000,000.00	0.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS		580,000,000.00	0.00	580,000,000.00		580,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>10,152,328,200.00</b>	<b>0.00</b>	<b>10,152,328,200.00</b>	<b>2,133,282,190.00</b>	<b>8,019,046,010.00</b>	<b>21.01</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS- GENERAL</b>		<b>10,152,328,200.00</b>	<b>0.00</b>	<b>10,152,328,200.00</b>	<b>2,133,282,190.00</b>	<b>8,019,046,010.00</b>	<b>21.01</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING		5,842,134,200.00	2,490,426,752.24	3,351,707,447.76		3,351,707,447.76	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		105,000,000.00	0.00	105,000,000.00	4,000,000.00	101,000,000.00	3.81
23020104	CONSTRUCTION / PROVISION OF HOUSING		1,500,000,000.00	2,490,426,752.24	3,990,426,752.24	2,104,601,972.00	1,885,824,780.24	52.74
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		460,000,000.00	0.00	460,000,000.00		460,000,000.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS / RIGHT OF WAYS		395,594,000.00	0.00	395,594,000.00		395,594,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS		619,600,000.00	0.00	619,600,000.00		619,600,000.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS		200,000,000.00	0.00	200,000,000.00	24,680,218.00	175,319,782.00	12.34
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		1,000,000,000.00	0.00	1,000,000,000.00		1,000,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>654,219,455.00</b>	<b>0.00</b>	<b>654,219,455.00</b>		<b>654,219,455.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS-GENERAL</b>		<b>654,219,455.00</b>	<b>0.00</b>	<b>654,219,455.00</b>		<b>654,219,455.00</b>	<b>0.00</b>
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		60,000,000.00	0.00	60,000,000.00		60,000,000.00	0.00
23030113	REHABILITATION / REPAIRS -ROADS		409,000,000.00	0.00	409,000,000.00		409,000,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		100,219,455.00	0.00	100,219,455.00		100,219,455.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
23030123	REHABILITATION / TRAFFIC / STREET LIGHTS		25,000,000.00	0.00	25,000,000.00		25,000,000.00	0.00
23030127	REHABILITATION / REPAIRS - ICT INFRASTRUCTURES		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
<b>2304</b>	<b>PPRESERVATION OF THE ENVIRONMENT</b>		<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>		<b>50,000,000.00</b>	<b>0.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>		<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>		<b>50,000,000.00</b>	<b>0.00</b>
23040104	INDUSTRIAL POLLUTION PREVENTION AND CONTROL		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECT</b>		<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>		<b>450,000,000.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>450,000,000.00</b>	<b>0.00</b>	<b>450,000,000.00</b>		<b>450,000,000.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT		450,000,000.00	0.00	450,000,000.00		450,000,000.00	0.00





**NOTE 131**

031801100100	JUDICIAL SERVICE COMMISSION							
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE		234,240,380.00	0.00	234,240,380.00			0.00
2301	FIXED ASSETS PURCHASED		40,240,380.00	0.00	40,240,380.00			0.00
230101	PURCHASED OF FIXED ASSETS- GENERAL		40,240,380.00	0.00	40,240,380.00			0.00
23010105	PURCHASE OF MOTOR VEHICLE		40,240,380.00	0.00	40,240,380.00			0.00
2302	CONSTRUCTION / PROVISION		194,000,000.00	0.00	194,000,000.00			0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		194,000,000.00	0.00	194,000,000.00			0.00
23020103	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		194,000,000.00	0.00	194,000,000.00			0.00



**NOTE 132**

031805100100		HIGH COURT OF JUSTICE						
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
23	CAPITAL EXPENDITURE		975,000,000.00	0.00	975,000,000.00	147,000,000.00	828,000,000.00	15.08
2302	CONSTRUCTION / PROVISION		445,000,000.00	0.00	445,000,000.00	54,000,000.00	391,000,000.00	12.13
230201	CONSTRUCTION / PROVISION / OF FIXED ASSETS - GENERAL		445,000,000.00	0.00	445,000,000.00	54,000,000.00	391,000,000.00	12.13
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		145,000,000.00	0.00	145,000,000.00	24,000,000.00	121,000,000.00	16.55
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		250,000,000.00	0.00	250,000,000.00	30,000,000.00	220,000,000.00	12.00
23020111	CONSTRUCTION / PROVISION LIBRARIES		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
2303	REHABILITATION / REPAIRS		530,000,000.00	0.00	530,000,000.00	93,000,000.00	437,000,000.00	17.55
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		530,000,000.00	0.00	530,000,000.00	93,000,000.00	437,000,000.00	17.55
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING		380,000,000.00	0.00	380,000,000.00	93,000,000.00	287,000,000.00	24.47
23030127	REHABILITATION / REPAIRS - ICT INFRASTRUCTURE		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00



**NOTE 133**

031805300100		SHARI'A COURT OF APPEAL						
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>419,000,000.00</b>	<b>0.00</b>	<b>419,000,000.00</b>			<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>104,000,000.00</b>	<b>0.00</b>	<b>104,000,000.00</b>			<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>104,000,000.00</b>	<b>0.00</b>	<b>104,000,000.00</b>			<b>0.00</b>
23010105	PURCHASE OF MOTOR VEHICLES		50,000,000.00	0.00	50,000,000.00			0.00
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS		20,000,000.00	0.00	20,000,000.00			0.00
23010119	PURCHASE OF POWER GENERATING SET		15,000,000.00	0.00	15,000,000.00			0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENTS		19,000,000.00	0.00	19,000,000.00			0.00
<b>2302</b>	<b>CONSTRUCTION /PROVISION</b>		<b>195,000,000.00</b>	<b>0.00</b>	<b>195,000,000.00</b>			<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>195,000,000.00</b>	<b>0.00</b>	<b>195,000,000.00</b>			<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		195,000,000.00	0.00	195,000,000.00			0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>			<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>120,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>			<b>0.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING		120,000,000.00	0.00	120,000,000.00			0.00



<b>NOTE 134</b>								
<b>032600100100</b>								
<b>MINISTRY OF JUSTICE</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>			<b>0.00</b>
<b>2301</b>	<b>FIXED ASSETYA PURCHASED</b>		<b>38,000,000.00</b>	<b>0.00</b>	<b>38,000,000.00</b>			<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>38,000,000.00</b>	<b>0.00</b>	<b>38,000,000.00</b>			<b>0.00</b>
23010105	PURCHASE OF MOTOR VEHICLES		20,000,000.00	0.00	20,000,000.00			0.00
23010140	PURCHASE OF CRANES VEHICLES		18,000,000.00	0.00	18,000,000.00			0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>			<b>0.00</b>
<b>230201</b>	<b>CONSTRUTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>			<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		10,000,000.00	0.00	10,000,000.00			0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>70,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>			<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL</b>		<b>70,000,000.00</b>	<b>0.00</b>	<b>70,000,000.00</b>			<b>0.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		70,000,000.00	0.00	70,000,000.00			0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>			<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>			<b>0.00</b>
23050101	RECHERCH AND DEVELOPMENT		50,000,000.00	0.00	50,000,000.00			0.00



**NOTE 135**

051300100100 MINISTRY OF YOUTH AND SPORTS								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>1,493,500,000.00</b>	<b>0.00</b>	<b>1,493,500,000.00</b>	<b>195,982,587.38</b>	<b>1,297,517,412.62</b>	<b>13.12</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>59,000,000.00</b>	<b>0.00</b>	<b>59,000,000.00</b>	<b>50,000,000.00</b>	<b>9,000,000.00</b>	<b>84.75</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>59,000,000.00</b>	<b>0.00</b>	<b>59,000,000.00</b>	<b>50,000,000.00</b>	<b>9,000,000.00</b>	<b>84.75</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		9,000,000.00	0.00	9,000,000.00		9,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		50,000,000.00	0.00	50,000,000.00	50,000,000.00	-	100.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>95,000,000.00</b>	<b>0.00</b>	<b>95,000,000.00</b>	<b>13,582,587.38</b>	<b>81,417,412.62</b>	<b>14.30</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>95,000,000.00</b>	<b>0.00</b>	<b>95,000,000.00</b>	<b>13,582,587.38</b>	<b>81,417,412.62</b>	<b>14.30</b>
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		95,000,000.00	0.00	95,000,000.00	13,582,587.38	81,417,412.62	14.30
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>129,500,000.00</b>	<b>0.00</b>	<b>129,500,000.00</b>	<b>-</b>	<b>129,500,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GRNERAL</b>		<b>129,500,000.00</b>	<b>0.00</b>	<b>129,500,000.00</b>	<b>-</b>	<b>129,500,000.00</b>	<b>0.00</b>
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES		129,500,000.00	0.00	129,500,000.00		129,500,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>1,210,000,000.00</b>	<b>0.00</b>	<b>1,210,000,000.00</b>	<b>132,400,000.00</b>	<b>1,077,600,000.00</b>	<b>10.94</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>1,210,000,000.00</b>	<b>0.00</b>	<b>1,210,000,000.00</b>	<b>132,400,000.00</b>	<b>1,077,600,000.00</b>	<b>10.94</b>
23050104	ANNIVERSARIES / CELEBRATIONS		60,000,000.00	0.00	60,000,000.00	30,000,000.00	30,000,000.00	50.00
23050108	SPECIAL GRANTS AND INTERVENTION		1,150,000,000.00	0.00	1,150,000,000.00	102,400,000.00	1,047,600,000.00	8.90



<b>NOTE 136</b>								
<b>051400100100</b>								
<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>1,514,500,000.00</b>	<b>0.00</b>	<b>1,514,500,000.00</b>	<b>498,870,504.00</b>		<b>32.94</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>57,000,000.00</b>	<b>0.00</b>	<b>57,000,000.00</b>	<b>18,000,000.00</b>		<b>31.58</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS-GENERAL</b>		<b>57,000,000.00</b>	<b>0.00</b>	<b>57,000,000.00</b>	<b>18,000,000.00</b>		<b>31.58</b>
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		37,000,000.00	0.00	37,000,000.00	18,000,000.00		48.65
23010130	PURCHASE OF RECREATIONAL FACILITIES		20,000,000.00	0.00	20,000,000.00			0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>247,500,000.00</b>	<b>0.00</b>	<b>247,500,000.00</b>	<b>40,000,000.00</b>		<b>16.16</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>247,500,000.00</b>	<b>0.00</b>	<b>247,500,000.00</b>	<b>40,000,000.00</b>		<b>16.16</b>
23030103	REHABILITATION / REPAIRS - HOUSING		135,500,000.00	0.00	135,500,000.00	25,000,000.00		18.45
23030118	REHABILITATION / REPAIRS - RECRETIONAL FACILITIES		80,000,000.00	0.00	80,000,000.00	15,000,000.00		18.75
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		32,000,000.00	0.00	32,000,000.00			0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECT</b>		<b>1,210,000,000.00</b>	<b>0.00</b>	<b>1,210,000,000.00</b>	<b>440,870,504.00</b>		<b>36.44</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>1,210,000,000.00</b>	<b>0.00</b>	<b>1,210,000,000.00</b>	<b>440,870,504.00</b>		<b>36.44</b>
23050101	RECHERACH AND DEVELOPMENT		10,000,000.00	0.00	10,000,000.00			0.00
23050104	ANNIVESARIES / CELEBRATIONS		30,000,000.00	0.00	30,000,000.00	15,000,000.00		50.00
23050108	SPECIAL GRANTS AND INTERVENTION		1,170,000,000.00	0.00	1,170,000,000.00	425,870,504.00		36.40



**NOTE 137**

051700100100		MINISTRY FOR BASIC AND SECONDARY EDUCATION						
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL ₦	ORIGINAL BUDGET ₦	AMENDED BUDGET ₦	FINAL BUDGET ₦	CURRENT YEAR ACTUAL ₦	VERIANCE ₦	BUDGET PERFORMANCE IN %
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>8,690,941,631.76</b>	<b>0.00</b>	<b>8,690,941,631.76</b>	<b>4,152,266,964.34</b>	<b>4,538,674,667.42</b>	<b>47.78</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>1,125,000,000.00</b>	<b>0.00</b>	<b>1,125,000,000.00</b>	<b>179,571,550.00</b>	<b>945,428,450.00</b>	<b>15.96</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>1,125,000,000.00</b>	<b>0.00</b>	<b>1,125,000,000.00</b>	<b>179,571,550.00</b>	<b>945,428,450.00</b>	<b>15.96</b>
23010102	PURCHASE OF OFFICE BUILDING		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
23010112	PURCHASE OF OFFICE FERNITURE AND FITTINGS		75,000,000.00	0.00	75,000,000.00		75,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE		500,000,000.00	0.00	500,000,000.00	105,580,000.00	394,420,000.00	21.12
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		300,000,000.00	0.00	300,000,000.00	73,991,550.00	226,008,450.00	24.66
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>1,860,000,000.00</b>	<b>0.00</b>	<b>1,860,000,000.00</b>	<b>56,414,174.75</b>	<b>1,803,585,825.25</b>	<b>3.03</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>1,860,000,000.00</b>	<b>0.00</b>	<b>1,860,000,000.00</b>	<b>56,414,174.75</b>	<b>1,803,585,825.25</b>	<b>3.03</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		150,000,000.00	0.00	150,000,000.00		150,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		1,000,000,000.00	0.00	1,000,000,000.00	56,414,174.75	943,585,825.25	5.64
23020111	CONSTRUCTION / PROVISION OF LIBRARY		600,000,000.00	0.00	600,000,000.00		600,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER - WAYS		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>2,060,941,631.76</b>	<b>0.00</b>	<b>2,060,941,631.76</b>	<b>212,261,640.59</b>	<b>1,848,679,991.17</b>	<b>10.30</b>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		2,060,941,631.76	0.00	2,060,941,631.76	212,261,640.59	1,848,679,991.17	10.30
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		1,960,941,631.76	0.00	1,960,941,631.76	212,261,640.59	1,748,679,991.17	10.82
23030110	REHABILITATION / REPAIRS - LIBRARIES		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS		3,645,000,000.00	0.00	3,645,000,000.00	3,704,019,599.00	(59,019,599.00)	101.62
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>3,645,000,000.00</b>	<b>0.00</b>	<b>3,645,000,000.00</b>	<b>3,704,019,599.00</b>	<b>(59,019,599.00)</b>	<b>101.62</b>
23050101	RESERCH ABD DEVELOPMENT		345,000,000.00	0.00	345,000,000.00		345,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION		80,000,000.00	0.00	80,000,000.00		80,000,000.00	0.00
23050104	ANNIVERSARIES / CELEBRATIONS		10,000,000.00	0.00	10,000,000.00	5,000,000.00	5,000,000.00	50.00
23050108	SPECIAL GRANTS AND INTERVENTION		3,210,000,000.00	0.00	3,210,000,000.00	3,699,019,599.00	(489,019,599.00)	115.23



<b>NOTE 138</b>								
<b>051700300100</b>	<b>UNIVERSAL BASIC EDUCATION (UBE)</b>							
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
23	CAPITAL EXPENDITURE		6,300,000,000.00	0.00	6,300,000,000.00	3,113,221,214.04	3,186,778,785.96	49.42
2301	FIXED ASSETS PURCHASED		6,300,000,000.00	0.00	6,300,000,000.00	3,113,221,214.04	3,186,778,785.96	49.42
230101	PURCHASE OF FIXED ASSETS - GENERAL		6,300,000,000.00	0.00	6,300,000,000.00	3,113,221,214.04	3,186,778,785.96	49.42
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		6,300,000,000.00	0.00	6,300,000,000.00	3,113,221,214.04	3,186,778,785.96	49.42





**NOTE 139**

056300100100 MINISTRY FOR HIGHER EDUCATION								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>8,273,649,954.60</b>	<b>0.00</b>	<b>8,273,649,954.60</b>	<b>814,157,482.00</b>	<b>7,459,492,472.60</b>	<b>9.84</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>1,725,000,000.00</b>	<b>0.00</b>	<b>1,725,000,000.00</b>	<b>-</b>	<b>1,725,000,000.00</b>	<b>0.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>1,725,000,000.00</b>	<b>0.00</b>	<b>1,725,000,000.00</b>	<b>0.00</b>	<b>1,725,000,000.00</b>	<b>0.00</b>
23010102	PURCHASE OF OFFICE BUILDING		450,000,000.00	0.00	450,000,000.00	0.00	450,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES		75,000,000.00	0.00	75,000,000.00	0.00	75,000,000.00	0.00
23010112	PURCHASE OF OFFICE FERNITURE AND FITTINGS		250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		300,000,000.00	0.00	300,000,000.00	0.00	300,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT		200,000,000.00	0.00	200,000,000.00	0.00	200,000,000.00	0.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>1,748,649,954.60</b>	<b>0.00</b>	<b>1,748,649,954.60</b>	<b>0.00</b>	<b>1,748,649,954.60</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>1,748,649,954.60</b>	<b>0.00</b>	<b>1,748,649,954.60</b>	<b>0.00</b>	<b>1,748,649,954.60</b>	<b>0.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		968,649,954.60	0.00	968,649,954.60	0.00	968,649,954.60	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		280,000,000.00	0.00	280,000,000.00	0.00	280,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARY		500,000,000.00	0.00	500,000,000.00	0.00	500,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>1,000,000,000.00</b>	<b>0.00</b>	<b>1,000,000,000.00</b>	<b>0.00</b>	<b>1,000,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>1,000,000,000.00</b>	<b>0.00</b>	<b>1,000,000,000.00</b>	<b>0.00</b>	<b>1,000,000,000.00</b>	<b>0.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		250,000,000.00	0.00	250,000,000.00	0.00	250,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDING		750,000,000.00	0.00	750,000,000.00	0.00	750,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>3,800,000,000.00</b>	<b>0.00</b>	<b>3,800,000,000.00</b>	<b>814,157,482.00</b>	<b>2,985,842,518.00</b>	<b>21.43</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>3,800,000,000.00</b>	<b>0.00</b>	<b>3,800,000,000.00</b>	<b>814,157,482.00</b>	<b>2,985,842,518.00</b>	<b>21.43</b>
23050101	RESERCH ABD DEVELOPMENT		2,500,000,000.00	0.00	2,500,000,000.00	264,803,880.00	2,235,196,120.00	10.59
23050103	MONITORING AND DEVELOPMENT		100,000,000.00	0.00	100,000,000.00	97,200,000.00	2,800,000.00	97.20
23050108	SPECIAL GRANTS AND INTERVENTION		1,200,000,000.00	0.00	1,200,000,000.00	452,153,602.00	747,846,398.00	37.68



<b>NOTE 140</b>								
<b>056302100100 STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY ALIERO</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>1,393,000,000.00</b>	<b>0.00</b>	<b>1,393,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
<b>2302</b>	<b>CONSRUCTION OF PROVISION</b>		<b>825,000,000.00</b>	<b>0.00</b>	<b>825,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
<b>230201</b>	<b>CONSRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>825,000,000.00</b>	<b>0.00</b>	<b>825,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		750,000,000.00	0.00	750,000,000.00	0.00	-	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		75,000,000.00	0.00	75,000,000.00	0.00	-	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>168,000,000.00</b>	<b>0.00</b>	<b>168,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		168,000,000.00	0.00	168,000,000.00	0.00	-	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
23050108	SPECIAL GRANTS AND INTERVENTION		400,000,000.00	0.00	400,000,000.00	0.00	-	0.00



**NOTE 141**

052100100100 MINISTRY OF HEALTH								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>8,438,001,000.00</b>	<b>0.00</b>	<b>8,438,001,000.00</b>	<b>355,326,928.00</b>	<b>8,082,674,072.00</b>	<b>4.21</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>1,160,000,000.00</b>	<b>0.00</b>	<b>1,160,000,000.00</b>	<b>36,000,000.00</b>	<b>1,124,000,000.00</b>	<b>3.10</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>1,160,000,000.00</b>	<b>0.00</b>	<b>1,160,000,000.00</b>	<b>36,000,000.00</b>	<b>1,124,000,000.00</b>	<b>3.10</b>
23010105	PURCHASE OF MOTOR VEHICLES		300,000,000.00	0.00	300,000,000.00		300,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		860,000,000.00	0.00	860,000,000.00	36,000,000.00	824,000,000.00	4.19
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>943,001,000.00</b>	<b>0.00</b>	<b>943,001,000.00</b>	<b>-</b>	<b>943,001,000.00</b>	<b>0.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>943,001,000.00</b>	<b>0.00</b>	<b>943,001,000.00</b>	<b>-</b>	<b>943,001,000.00</b>	<b>0.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		120,000,000.00	0.00	120,000,000.00		120,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS		823,001,000.00	0.00	823,001,000.00		823,001,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>4,200,000,000.00</b>	<b>0.00</b>	<b>4,200,000,000.00</b>	<b>27,926,928.00</b>	<b>4,172,073,072.00</b>	<b>0.66</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>4,200,000,000.00</b>	<b>0.00</b>	<b>4,200,000,000.00</b>	<b>27,926,928.00</b>	<b>4,172,073,072.00</b>	<b>0.66</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		4,200,000,000.00	0.00	4,200,000,000.00	27,926,928.00	4,172,073,072.00	0.66
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>2,135,000,000.00</b>	<b>0.00</b>	<b>2,135,000,000.00</b>	<b>291,400,000.00</b>	<b>1,843,600,000.00</b>	<b>13.65</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>2,135,000,000.00</b>	<b>0.00</b>	<b>2,135,000,000.00</b>	<b>291,400,000.00</b>	<b>1,843,600,000.00</b>	<b>13.65</b>
23050101	FESEARCH AND DEVELOPMENT		180,000,000.00	0.00	180,000,000.00	35,000,000.00	145,000,000.00	19.44
23050102	COMPUTER SOFTWARE ACQUISITION		60,000,000.00	0.00	60,000,000.00		60,000,000.00	0.00
23050103	MONITARING AND EVALUATION		30,000,000.00	0.00	30,000,000.00		30,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTERVENTION		1,865,000,000.00	0.00	1,865,000,000.00	256,400,000.00	1,608,600,000.00	13.75



<b>NOTE 142</b>								
<b>052100300100 PRIMARY HEALTH CARE DEVELOPMENT AGENCY</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS YEAR ACTUAL</b>	<b>ORIGINAL BUDGET</b>	<b>AMENDED BUDGET</b>	<b>FINAL BUDGET</b>	<b>CURRENT YEAR ACTUAL</b>	<b>VERIANCE</b>	<b>BUDGET PERFORMANCE IN</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>1,774,975,000.00</b>	<b>0.00</b>	<b>1,774,975,000.00</b>	<b>1,498,546,962.62</b>	<b>276,428,037.38</b>	<b>84.43</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>20,225,000.00</b>	<b>0.00</b>	<b>20,225,000.00</b>	<b>62,172,800.00</b>	<b>(41,947,800.00)</b>	<b>307.41</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>20,225,000.00</b>	<b>0.00</b>	<b>20,225,000.00</b>	<b>62,172,800.00</b>	<b>(41,947,800.00)</b>	<b>307.41</b>
23010105	PURCHASE OF MOTOR VEHICLES		-	0.00	-			
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		20,225,000.00	0.00	20,225,000.00	62,172,800.00	(41,947,800.00)	307.41
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>1,071,000,000.00</b>	<b>0.00</b>	<b>1,071,000,000.00</b>	<b>1,436,374,162.62</b>	<b>(365,374,162.62)</b>	<b>134.12</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>1,071,000,000.00</b>	<b>0.00</b>	<b>1,071,000,000.00</b>	<b>1,436,374,162.62</b>	<b>(365,374,162.62)</b>	<b>134.12</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS		958,000,000.00	0.00	958,000,000.00	1,266,380,132.62	(308,380,132.62)	132.19
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURES		108,000,000.00	0.00	108,000,000.00		108,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		5,000,000.00	0.00	5,000,000.00	169,994,030.00	(164,994,030.00)	3399.88
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES</b>		<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>	<b>0.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		400,000,000.00	0.00	400,000,000.00		400,000,000.00	0.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>283,750,000.00</b>	<b>0.00</b>	<b>283,750,000.00</b>	<b>-</b>	<b>283,750,000.00</b>	<b>0.00</b>
<b>23050101</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>283,750,000.00</b>	<b>0.00</b>	<b>283,750,000.00</b>	<b>-</b>	<b>283,750,000.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23050103	MONITARING AND EVALUATION		200,000,000.00	0.00	200,000,000.00		200,000,000.00	0.00
23050108	SPECIAL GRANTS AND INTRVENTION		33,750,000.00	0.00	33,750,000.00		33,750,000.00	0.00



**NOTE 143**

053500100100 MINISTRY OF ENVIRONMENT								
CODE	DESCRIPTION	PREVIOUS YEAR ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VERIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	₦	%
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>2,277,000,000.00</b>	<b>0.00</b>	<b>2,277,000,000.00</b>	<b>143,060,000.00</b>	<b>2,133,940,000.00</b>	<b>6.28</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>		<b>680,000,000.00</b>	<b>0.00</b>	<b>680,000,000.00</b>	<b>45,560,000.00</b>	<b>634,440,000.00</b>	<b>6.70</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>		<b>680,000,000.00</b>	<b>0.00</b>	<b>680,000,000.00</b>	<b>45,560,000.00</b>	<b>634,440,000.00</b>	<b>6.70</b>
23010101	PURCHASE / ACQUISITION OF LAND		20,000,000.00	0.00	20,000,000.00		20,000,000.00	0.00
23010107	PURCHASE OF TRUCKS		100,000,000.00	0.00	100,000,000.00		100,000,000.00	0.00
23010108	PURCHASE OF BUSES		10,000,000.00	0.00	10,000,000.00		10,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		50,000,000.00	0.00	50,000,000.00	1,000,000.00	49,000,000.00	2.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		500,000,000.00	0.00	500,000,000.00	44,560,000.00	455,440,000.00	8.91
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>		<b>507,000,000.00</b>	<b>0.00</b>	<b>507,000,000.00</b>	<b>24,000,000.00</b>	<b>483,000,000.00</b>	<b>4.73</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>		<b>507,000,000.00</b>	<b>0.00</b>	<b>507,000,000.00</b>	<b>24,000,000.00</b>	<b>483,000,000.00</b>	<b>4.73</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		5,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		8,000,000.00	0.00	8,000,000.00	0.00	8,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		100,000,000.00	0.00	100,000,000.00	0.00	100,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS		10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER - WAYS		15,000,000.00	0.00	15,000,000.00	0.00	15,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		20,000,000.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS RIGHT OF WAYS		44,000,000.00	0.00	44,000,000.00	0.00	44,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS / PARKS		200,000,000.00	0.00	200,000,000.00	24,000,000.00	176,000,000.00	12.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS		55,000,000.00	0.00	55,000,000.00	0.00	55,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>		<b>5,000,000.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>		<b>5,000,000.00</b>	<b>0.00</b>
23030122	REHABILITATION / REPAIRS OF BOUNDARIES		5,000,000.00	0.00	5,000,000.00		5,000,000.00	0.00
<b>2304</b>	<b>PRESERVATION OF ENVIRONMENT</b>		<b>260,000,000.00</b>	<b>0.00</b>	<b>260,000,000.00</b>	<b>2,500,000.00</b>	<b>257,500,000.00</b>	<b>0.96</b>
<b>230401</b>	<b>PRESERVATION OF ENVIRONMENT - GENERAL</b>		<b>260,000,000.00</b>	<b>0.00</b>	<b>260,000,000.00</b>	<b>2,500,000.00</b>	<b>257,500,000.00</b>	<b>0.96</b>
23040101	TREE PLANTING		50,000,000.00	0.00	50,000,000.00		50,000,000.00	0.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		210,000,000.00	0.00	210,000,000.00	2,500,000.00	207,500,000.00	1.19
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>825,000,000.00</b>	<b>0.00</b>	<b>825,000,000.00</b>	<b>71,000,000.00</b>	<b>754,000,000.00</b>	<b>8.61</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>825,000,000.00</b>	<b>0.00</b>	<b>825,000,000.00</b>	<b>71,000,000.00</b>	<b>754,000,000.00</b>	<b>8.61</b>
23050101	RESEARCH AND DEVELOPMENT		575,000,000.00	0.00	575,000,000.00	14,000,000.00	561,000,000.00	2.43
23050108	SPECIAL GRANTS AND INTERVENTION		250,000,000.00	0.00	250,000,000.00	57,000,000.00	193,000,000.00	22.80



<b>NOTE 144</b>								
<b>055100100100 MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>								
<b>CODE</b>	<b>DESCRIPTION</b>	<b>PREVIOUS</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>FINAL BUDGET</b>	<b>CURRENT</b>	<b>VERIANCE</b>	<b>BUDGET</b>
		<b>YEAR ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>		<b>YEAR ACTUAL</b>		<b>PERFORMANCE</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>		<b>112,500,000.00</b>	<b>0.00</b>	<b>112,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>		<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23040105	WATER POLLUTION PREVENTION & CONTROL		10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTERS		-	0.00	-	0.00	0.00	
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>		<b>92,500,000.00</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>		<b>92,500,000.00</b>	<b>0.00</b>	<b>92,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
23050101	RECHHEARCH AND DEVELOPMENT		82,500,000.00	0.00	82,500,000.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION		10,000,000.00	0.00	10,000,000.00	0.00	0.00	0.00



## NOTE 145

### DETAILS OF DIVIDENDS RECEIVED

S/NO	DATE RECEIVED	NAME OF COMPANY	AMOUNT ₦
1	28/01/2022	PZ CUSSION	704,003.15
2	07/04/2022	PZ CUSSION	145,019.25
3	24/2/2022	UPDC REAL FRNL	1,312.04
4	4/4/200	U-CAP	520,338.59
5	04/04/2022	UBA BANK	434,160.00
6	05/04/2022	APR	43,361.55
7	06/04/2022	WAPCO	2,195,092.00
8	04/07/2022	UBA BANK	1,736,640.00
9	04/07/2022	UBA BANK	187,200.00
10	04/08/2022	DATAMAX REGISTRARS	3,451,722.66
11	21/4/2022	LARFAGE AFRICA PLC/WAPCO	2,195,092.00
12	05/05/2022	FCMB PENSION LTD	12,934,947.15
13	15/6/2022	DANGOTE CEMENT	587,084.55
14	23/6/2022	UACN	535,725.45
15	23/6/2022	FBN HOLDING	454,248.90
16	23/6/2022	UACN PLC	35,725.45
17	24/6/2022	UACN PLC	18,451.49
18	30/6/2022	NESTLE GRDS	137,700.00
19	07/04/2022	STERLING BANK	2,299,484.25
20	07/04/2022	FEDELITY BANK	3,809.99
21	07/04/2022	UPDC REAL	75,784.86
22	07/04/2022	UPDC REAL	37,002.61
23	21/7/2022	BUA CEMENT	159,588,000.00
24	16/8/2022	JAIZ BANK	9,000,000.00
25	25/8/2022	ETI DIV.	6,389.88
26	26/8/2022	MTN PHASE II	363,313.44
27	28/8/2022	UNILIVER	233,971.65



## NOTE 145

### DETAILS OF DIVIDENDS RECEIVED Contd.

28	28/8/2022	NESTLE DIV.	206,550.00
29	28/8/2022	NESTLE	202,500.00
30	28/8/2022	NESTLE	287,550.00
31	15/9/2022	CONOIL	22,143.60
32	15/9/2022	FBN HOLDING	1,300,194.95
33	15/9/2022	NASCON	64,800.00
34	15/9/2022	CONOIL	99,933.75
35	20/9/2022	FEDELITY BANK	656,995.50
36	16/9/2022	VERITAS REGISTRARS	22,698.00
37	29/9/2022	DATAMAX REGISTRARS	383,542.74
38	29/9/2022	UBA BANK	46,800.00
39	29/9/2022	UBA BANK	434,160.00
40	11/07/2022	CONOIL	1,284.75
41	11/07/2022	CONOIL	131,588.00
		<b>TOTAL</b>	<b>201,786,322.20</b>





**NOTE 146**

**DETAILS OF GRANTS RECEIVED**

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN
		₦	₦	₦	₦	₦	%
	<b>AIDS AND GRANTS</b>						
	<b>FOREIGN GRANTS</b>						
	UNICEF Grant General	3,200,000,000.00	0.00	3,200,000,000.00	0.00	(3,200,000,000.00)	0.00
	OXFAM/USAID	97,851,148.00	0.00	97,851,148.00	0.00	(97,851,148.00)	0.00
	ATASP-1	3,200,000,000.00	0.00	3,200,000,000.00	0.00	(3,200,000,000.00)	0.00
	Save One Million Lives	304,000,000.00	0.00	304,000,000.00	0.00	(304,000,000.00)	0.00
	IFAD- CASP (ASAP Grant)	54,757,357.00	0.00	54,757,357.00	0.00	(54,757,357.00)	0.00
	National Urban Water Supply	100,000,000.00	0.00	100,000,000.00	0.00	(100,000,000.00)	0.00
	Better Education Service Delivery for All (BESDA)	3,200,000,000.00	0.00	3,200,000,000.00	0.00	(3,200,000,000.00)	0.00
	USAID Support for Human Resources for Health (HRH)	2,500,000,000.00	0.00	2,500,000,000.00	0.00	(2,500,000,000.00)	0.00
	GAVI Support on Health System Strengthening (HSS)	1,900,000,000.00	0.00	1,900,000,000.00	0.00	(1,900,000,000.00)	0.00
	Tertiary Education Trust Fund Intervention (COE Argungu)	300,000,000.00	0.00	300,000,000.00	0.00	(300,000,000.00)	0.00
	Tertiary Education Trust Fund Intervention (KSUSTA)	600,000,000.00	0.00	600,000,000.00	0.00	(600,000,000.00)	0.00
	Eat Safe Nigeria Project (GAIN)	273,713,333.00	0.00	273,713,333.00	0.00	(273,713,333.00)	0.00
	Tertiary Education Trust Fund Intervention (Poly Dakingari)	498,000,000.00	0.00	498,000,000.00	0.00	(498,000,000.00)	0.00
	Primary Health Care Under One Roof	860,000,000.00	0.00	860,000,000.00	752,867,040.24	(107,132,959.76)	87.54
	25% Contribution from Local Government Joint Capital Project	12,662,940,000.00	0.00	12,662,940,000.00	6,318,571,732.44	(6,344,368,267.56)	49.90
	<b>SUB TOTAL</b>	<b>29,751,261,838.00</b>	<b>0.00</b>	<b>29,751,261,838.00</b>	<b>7,071,438,772.68</b>	<b>(22,679,823,065.32)</b>	<b>23.77</b>
	<b>DOMESTIC GRANTS</b>						
	World Bank COVID -19 Grant (PforR)	1,000,000,000.00	0.00	1,000,000,000.00	0.00	(1,000,000,000.00)	0.00
	Federal Government Grant for Universal Basic Education (UBE)	3,500,000,000.00	0.00	3,500,000,000.00	0.00	(3,500,000,000.00)	0.00
	Sustainability Development Goal (SDG)	320,000,000.00	0.00	320,000,000.00	0.00	(320,000,000.00)	0.00
	Social Investment Programmes	2,221,256,839.00	0.00	2,221,256,839.00	0.00	(2,221,256,839.00)	0.00
	State Fiscal Transparency, Accountability and Sustainability Programme (SIFTAS)	9,840,000,000.00	0.00	9,840,000,000.00	7,856,785,000.00	(1,983,215,000.00)	79.85
	COVID - 19 Grant from Federal Government	1,000,000,000.00	0.00	1,000,000,000.00	0.00	(1,000,000,000.00)	0.00
	<b>SUB TOTAL</b>	<b>17,881,256,839.00</b>	<b>0.00</b>	<b>17,881,256,839.00</b>	<b>7,856,785,000.00</b>	<b>(10,024,471,839.00)</b>	<b>43.94</b>
	<b>TOTAL</b>	<b>47,632,518,677.00</b>	<b>0.00</b>	<b>47,632,518,677.00</b>	<b>14,928,223,772.68</b>	<b>(32,704,294,904.32)</b>	<b>31.34</b>



**NOTE 147**

**DETAILS OF EXTERNAL LOANS RECEIVED**

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	BESDA Advance Loan	6,000,000.00	0.00	6,000,000.00	0.00	0.00	0.00
	IFAD Loan	148,627,565.00	0.00	148,627,565.00	0.00	0.00	0.00
	RAAMP	649,000,000.00	0.00	649,000,000.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>803,627,565.00</b>	<b>0.00</b>	<b>803,627,565.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**NOTE 148**

**DETAILS OF INTERNAL LOANS RECEIVED**

S/NO.	BANKS	ORIGINAL BUDGET	AMENDED BUDGET	FINAL BUDGET	CURRENT YEAR ACTUAL	VARIANCE	BUDGET PERFORMANCE IN %
		₦	₦	₦	₦	₦	
	CBN Bridge Financing	18,752,059,997.40	0.00	18,752,059,997.40	0.00	0.00	0.00
	Primary Health Care	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00	0.00
	Bank of Industry (SMSs)	2,000,000,000.00	0.00	2,000,000,000.00	0.00	0.00	0.00
	CARES Programe	4,110,000,000.00	0.00	4,110,000,000.00	0.00	0.00	0.00
	Family Home Fund Housing Loans	5,000,000,000.00	0.00	5,000,000,000.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>31,862,059,997.40</b>	<b>0.00</b>	<b>31,862,059,997.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**NOTE 149**

**DETAILS OF EXTERNAL LOAN REPAYMENT**

S/NO	MONTH	PREVIOUS YEAR	ORIGINAL BUDGET	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL		BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	IN
								%
1	JANUARY	80,742,388.76	33,333,333.34	0.00	33,333,333.34	82,333,068.08	(48,999,734.74)	247.00
2	FEBRUARY	60,837,586.39	33,333,333.30	0.00	33,333,333.30	82,333,068.08	(48,999,734.78)	247.00
3	MARCH	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
4	APRIL	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
5	MAY	60,837,586.39	33,333,333.30	0.00	33,333,333.30	62,818,644.61	(29,485,311.31)	188.46
6	JUNE	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
7	JULY	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
8	AUGUST	60,837,586.39	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
9	SEPTEMBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
10	OCTOBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
11	NOVEMBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
12	DECEMBER	82,333,068.08	33,333,333.34	0.00	33,333,333.34	62,818,644.61	(29,485,311.27)	188.46
	<b>TOTAL</b>	<b>835,937,765.81</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>400,000,000.00</b>	<b>792,852,582.26</b>	<b>(392,852,582.26)</b>	<b>198.21</b>



**NOTE 150**

**DETAILS OF INTERNAL LOANS REPAYMENT**

S/NO	MONTH	PREVIOUS YEAR	ORIGINAL	AMENDED	FINAL BUDGET	CURRENT YEAR	VARIANCE	BUDGET
		ACTUAL	BUDGET	BUDGET		ACTUAL		PERFORMANCE
		₦	₦	₦	₦	₦	₦	%
1	JANUARY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	345,913,013.31	(153,964,273.56)	180.21
2	FEBRUARY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
3	MARCH	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
4	APRIL	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
5	MAY	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
6	JUNE	37,327,563.56	191,948,739.75	0.00	191,948,739.75	349,243,013.31	(157,294,273.56)	181.95
7	JULY	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,215,147.09	(157,266,407.34)	181.93
8	AUGUST	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
9	SEPTEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
10	OCTOBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
11	NOVEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
12	DECEMBER	345,913,013.31	191,948,739.75	0.00	191,948,739.75	349,238,368.94	(157,289,629.19)	181.94
	<b>TOTAL</b>	<b>2,299,443,461.22</b>	<b>2,303,384,877.00</b>	<b>0.00</b>	<b>2,303,384,877.00</b>	<b>4,187,535,071.65</b>	<b>(1,884,150,194.65)</b>	<b>181.80</b>



**NOTE 151**

**OTHER DEDUCTION FROM FAAC**

<b>S/NO</b>	<b>MONTH</b>	<b>DETAIL OF DEDUCTION</b>	<b>AMOUNT</b>
1	JANUARY	FAAC (Statutory) Ecological	94,720,254.50
2	FEBRUARY	FAAC (Statutory) Ecological	46,715,890.49
3	MARCH	FAAC (Statutory) Ecological	62,889,745.00
4	APRIL	FAAC (Statutory) Ecological & Liquidation of Judgement Debt	104,797,905.38
5	MAY	FAAC (Statutory) Ecological	82,742,448.61
6	JUNE	FAAC (Statutory) Ecological	70,481,848.20
7	JULY	FAAC (Statutory) Ecological	111,428,100.65
8	AUGUST	FAAC (Statutory) Ecological	144,633,268.56
9	SEPTEMBER	FAAC (Statutory) Ecological	82,515,106.63
10	OCTOBER	FAAC (Statutory) Ecological	88,644,950.65
11	NOVEMBER	FAAC (Statutory) Ecological	78,618,424.69
12	DECEMBER	FAAC (Statutory) Ecological	122,962,752.10
		<b>TOTAL</b>	<b>1,091,150,695.46</b>



**NOTE 152**

**BANKS BALANCES**

S/NO.	NAME OF BANKS	TOTAL AMOUNT
		₦
1	G T B Main Account	49,140,694.49
3	UBA Main Account	5,207,004,160.85
4	UBA Budget Support Facility Account	999,541.50
5	UBA Paris Club Refund Account	31,188,902.01
6	UBA Treasury Single Account (TSA)	3,399,882,459.63
7	UBA CACS Account	60,676,540.55
10	Eco Bank AGs Recovery Fund	3,007,338,405.97
11	Access Bank A. Gs Main Account	87,805,633.03
12	Access Bank ECA Backed Loan	389,969,293.36
13	Access Bank Kebbi State Infrastructure Development	1,036,000,000.00
16	Zenith Bank Salary	139,519,905.15
17	Zenith Bank Civilian Pension	7,919,785.24
20	Zenith Bank Cares Account	72,414,195.75
21	Zenith Bank Kebbi State Rural Infrastructure	5,313,603,102.37
22	Zenith Retention Deposit	55,945,506.71
23	Jaiz Bank A.Gs Main	105,508,805.86
24	Jaiz Bank A.Gs Main II	10,015,814.19
25	Jaiz Bank JAC Rural Infrastructure Account	1,573,916,674.76
27	First Bank Kebbi State Rural Infrastructure	3,580,870,110.75
28	Fidelity Bank Kebbi State Acresal Account	447,417,425.75
29	Union Bank A Gs Gratuity Account	325,009,808.28
30	Keystone Bank Kebbi State Infrastructure Development	1,000,000,684.00
31	KBHS A. Gs Main Account	1,069,987,497.36
32	KBHS Sales of Govt Quarters	259,540,939.29
33	KBHS Housing Loan Acct	24,626,812.88
34	KBHS Car Loan Account	242,841,554.93
	<b>TOTAL</b>	<b>27,499,144,254.66</b>



**NOTE 153**

**DETAILS OF OUTSTANDING SPECIAL IMPREST**

<b>S/NO</b>	<b>MINISTRIES/DEPARTMENT</b>	<b>DATE</b>	<b>AMOUNT</b>
			<b>₦</b>
1	Ministry of Information	07/11/2016	123,419,000.00
2	Ministry of Information	17/03/2022	8,000,000.00
3	Special Services	30/12/2022	339,898,000.00
4	Special Services	30/12/2022	1,102,453,777.30
5	Special Services	26/01/2022	3,000,000.00
6	Special Services	30/12/2022	45,135,000.00
7	Ministry of Commerce	31/03/2022	10,500,000.00
8	Ministry of Commerce	19/01/2022	840,000,000.00
9	Ministry of Animal Health and Husbandry	19/10/2022	1,400,000.00
10	Ministry of Animal Health and Husbandry	21/09/2022	69,191,500.00
11	Ministry of Animal Health and Husbandry	21/09/2022	30,000,000.00
12	Ministry of Animal Health and Husbandry	17/11/2022	100,000,000.00
13	Cabinet Office	14/12/2022	65,000,000.00
14	Ministry of Works	30/12/2022	99,307,000.00
15	Ministry of Youth & Sport	30/12/2022	57,000,000.00
	<b>TOTAL</b>		<b>2,894,304,277.30</b>





**NOTE 154**

**DETAILS OF INVESTMENT**

S/NO	YEAR	COMPANY	INITIAL SHARE 2014	BONUS/ADDITION AL/ DECREASE	TOTAL SHARE HOLDINGS	MARKET PRICE	PRESENT VALUE IN NAIRA
<b>A</b>		<b><u>BANK SECTOR</u></b>	₦	₦	₦	₦	₦
1	1995	FBN HOLDINGS	4,127,603.00	0.00	4,127,603.00	10.80	44,578,112.40
2	2004	FCMB GROUP PLC	434,968.00	0.00	434,968.00	3.04	1,322,302.72
3	1994/95/2005	FIDELITY BANK PLC	7,299,950.00	0.00	7,299,950.00	4.17	30,440,791.50
4		ECOBANK TRANSACTIONAL INCORP.	9,667.00	15,333.00	25,000.00	8.45	211,250.00
5	2004	GUARANTY TRUST BANK PLC	1,420,462.00	133,343.00	1,553,805.00	21.00	32,629,905.00
6	2007	JAIZ BANK	257,500,000.00	250,000.00	257,750,000.00	0.89	229,397,500.00
7	1995/2002/2005	STERLING BANK PLC	2,037,835.00	0.00	2,037,835.00	1.37	2,791,833.95
8	1992/2010	UNITY BANK PLC	1,155,000.00	0.00	1,155,000.00	0.53	612,150.00
9	1995	UNION BANK PLC	206,250.00	996,543.00	1,202,793.00	6.50	7,818,154.50
10	1995	SAVANNAH BANK PLC	500,000.00	0.00	500,000.00	0.50	250,000.00
11	1995	UNITED BANK FOR AFRICA	2,412,000.00	0.00	2,412,000.00	7.25	17,487,000.00
		<b>SUB TOTAL</b>					<b>367,539,000.07</b>
<b>B</b>		<b><u>DEVELOPMENT FINANCE SECTOR</u></b>					
1	2006	DEAP CAPITAL MGT & TRUST PLC	727,500.00	0.00	727,500.00	0.20	145,500.00
2	2011/2012	UBA CAPITAL Plc	385,436.00	0.00	385,436.00	13.20	5,087,755.20
3	2011/2012	AFRICA PRUDENTIAL REGISTRARS	96,359.00	0.00	96,359.00	5.60	539,610.40
4	1995	KEBBI HOME SAVINGS & LOAN	200,321,804.00	0.00	200,321,804.00	1.00	200,321,804.00
5	1994	URBAN DEV. BANK PLC	5,161,290.00	0.00	5,161,290.00	1.00	5,161,290.00
6	2010/11	ASO SAVINGS/LOANS PLC	40,000,000.00	100,000.00	40,100,000.00	0.50	20,050,000.00
8	2004/2011/2021	FCMB PENSION LTD	27,889,932.00	493,715.00	28,383,647.00	25.00	709,591,175.00
		<b>SUB TOTAL</b>					<b>940,897,134.60</b>
<b>C</b>		<b><u>INSURANCE SECTOR</u></b>					
1	1992	CORONATION INSURANCE	213,706.00	0.00	213,706.00	0.37	79,071.22
2	06/10/1972	ROYAL EXCHANGE ASS.	862,008.00	363,708.00	1,225,716.00	0.78	956,058.48
3	09/10/1975	UNIC INSURANCE	104,532.00	0.00	104,532.00	0.20	20,906.40
4		WEST AFRICA PROVINCIAL INS PLC	213,706.00	0.00	213,706.00	0.40	85,482.40
		<b>SUB TOTAL</b>		0.00			<b>1,056,036.10</b>
<b>D</b>		<b><u>BUILDING MATERIALS SECTOR</u></b>					
1	1975/2010	BUA CEMENT	61,380,000.00	0.00	61,380,000.00	82.00	5,033,160,000.00
2	2000	LAFARGE AFRICA PLC	2,195,092.00	0.00	2,195,092.00	21.90	48,072,514.80
3	2010	DANGOTE CEMENT PLC	30,810.00		30,810.00	262.30	8,081,463.00



**NOTE 154**

**DETAILS OF INVESTMENT Contd.**

		<b>SUB TOTAL</b>					<b>5,089,313,977.80</b>
<b>E</b>		<b><u>AUTOMOBILE SECTOR</u></b>					
1	1977	DUNLOP NIG. PLC	1,250,827.00	0.00	1,250,827.00	0.20	250,165.40
2	2021	DANGOTE PEUGEOT AUTOMOBILE NIG LTD		0.00	0.00	0.00	350,000,000.00
		<b>SUB TOTAL</b>					<b>350,250,165.40</b>
<b>F</b>		<b><u>CONSTRUCTION SECTOR</u></b>					
1	1992	ROADS NIG PLC	661,333.00	0.00	661,333.00	6.6	4,364,797.80
2	2009	COSTAIN WEST AFRICA PLC	90,000.00	0.00	90,000.00	0.5	45,000.00
3	2000/NOV	SUKUK AL-IIJARA	4,140,659.00				4,140,659.00
		<b>SUB TOTAL</b>					<b>8,550,456.80</b>
<b>G</b>		<b><u>REAL ESTATE SECTOR</u></b>					
1	1998	UACN PROPERTY DEVELOPMENT PLC	2,455,351.00	171,815.00	2,627,166.00	0.79	2,075,461.14
2	1998	UACN NIG PLC	915,770.00	0.00	915,770.00	10.50	9,615,585.00
3	2012SCH	AFRILAND PROPERTIES PLC	96,359.00	9,635.00	105,994.00	3.61	382,638.34
4		UPDC PLC	2,455,351.00	0.00	2,455,351.00	0.92	2,258,922.92
5		UPDC PLC REAL ESTATE INVEST. TRUST	200,419.00	0.00	200,419.00	6.00	1,202,514.00
		<b>SUB TOTAL</b>					<b>15,535,121.40</b>
<b>H</b>		<b><u>CONGLOMERATES SECTOR</u></b>					
1	1998	AG. LEVENTIS NIG. PLC	628,024.00	0.00	628,024.00	1.70	1,067,640.80
2	16/11/79	JOHN HOLT PLC	1,196,715.00	0.00	1,196,715.00	0.73	873,601.95
3	14/12/88	UNILEVER PLC	519,937.00	0.00	519,937.00	11.8	6,135,256.60
4	14/12/88	UACN PLC	757,885.00	0.00	757,885.00	16.90	12,808,256.50
5	14/8/73	CFAO NIG. PLC	7,226,914.00	0.00	7,226,914.00	11.00	79,496,054.00
6	14/12/88	P.Z IND. PLC	748,697.00	0.00	748,697.00	10.90	8,160,797.30
7	1988	NESTLE FOODS PLC	6,000.00	0.00	6,000.00	980.00	5,880,000.00
		<b>SUB TOTAL</b>					<b>114,421,607.15</b>
<b>I</b>		<b><u>PETROLEUM MARKET SECTOR</u></b>					
1	1994/95/2012	OANDO PLC	938,253.00		938,253.00	3.88	3,640,421.64
2	1994/95	CON OIL PLC	74,596.00	12,873.00	87,469.00	26.50	2,317,928.50
3	14/12/88	MOBIL PLC	30,010.00	0.00	30,010.00	228.00	6,842,280.00
4	2000	Forte (AFRINCAN PETROLEUM PLC)	773,620.00	110,402.00	884,022.00	15.25	13,481,335.50
5	2000	ETERNAL OIL	25,590.00	0.00	25,590.00	4.49	114,899.10
		<b>SUB TOTAL</b>					<b>26,396,864.74</b>
<b>J</b>		<b><u>AGRIC/AGRO ALLIED SECTOR</u></b>					
1	2009	ARABLE CROP DEV. MARKETING CO.	8,330,000.00	0.00	8,330,000.00	1.00	8,330,000.00
		<b>SUB TOTAL</b>					<b>8,330,000.00</b>



**NOTE 154**

**DETAILS OF INVESTMENT Contd.**

<b>K</b>		<b><u>INDUSTRIAL/DOMESTIC SECTOR</u></b>					
1	04/10/1976	SOKOTO FURNITURE FACTORY	742,709.00	0.00	742,709.00	1.00	742,709.00
2	14/12/88	KADUNA TEXTILE LTD	162.00	0.00	162.00	1.00	162.00
3	1978	ZAMFARA TEXTILES LTD	763,200.00	0.00	763,200.00	1.00	763,200.00
		<b>SUB TOTAL</b>					<b>1,506,071.00</b>
<b>L</b>		<b><u>PRODUCTION SECTOR</u></b>					
1		DANGOTE SUGAR REFINERY PLC	25,220.00	0.00	25,220.00	16.20	408,564.00
2		NASCON ALLIED INDUSTRIES PLC	180,000.00	0.00	180,000.00	10.45	1,881,000.00
		<b>SUB TOTAL</b>					<b>2,289,564.00</b>
<b>M</b>		<b><u>COMMUNICATION SECTOR</u></b>					
		MTN NIGERIA PLC	72,086.00	0.00	72,086.00	220.00	15,858,920.00
		<b>SUB TOTAL</b>					<b>15,858,920.00</b>
<b>N</b>		<b><u>POWER SECTOR</u></b>					
		NIGER DELTA POWER HOLDING CO PLC	12,332,739.00	0.00	12,332,739.00	1.00	12,332,739.00
		<b>SUB TOTAL</b>					<b>12,332,739.00</b>
		<b>GRAND TOTAL</b>					<b>6,954,277,658.06</b>

**NOTE 155****DETAILS OF STAFF LOANS & ADVANCES**

<b>S/NO</b>	<b>DESCRIPTION</b>	<b>AMOUNT OUTSTANDING</b>
		<b>N</b>
1	Housing Scheme Kalgo Quarters	91,827,000.00
2	KB Housing Scheme 2nd Aliero Quarters	86,112,763.42
3	Housing Loan Cash Granted	622,088.30
4	Car Loan	38,310,616.15
	<b>TOTAL</b>	<b>216,872,467.87</b>



**NOTE 156**

**DETAILS OF EXTERNAL LOANS**

S/NO.	CREDITOR	LOAN TITLE	LOAN CURRENCY	LOAN AMOUNT IN ORIGINAL CURRENCY	AMOUNT PAID 2022	AMOUNT OUTSTANDING 2022
1	AFDF	Kebbi State Rural Access Agricultural Marketing Project	EUR	3,500,000.00	4,706,930.97	1,676,208,800.00
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	CHF	693,386.30	9,698,774.96	167,677,294.11
2	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	1,005,874.50	13,865,468.54	239,714,151.15
3	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	64,554.00	889,822.62	15,384,134.22
4	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	USD	5,085,537.60	75,000,932.81	946,670,197.97
5	AFDF	Kebbi State Health Services Rehabilitation Project - ADF	EUR	4,279,073.70	58,984,987.39	1,019,763,887.89
6	IDA	Kebbi State Community Based Poverty Reduction - IDA	XDR	9,189,133.20	308,567,677.03	3,460,597,697.89
7	IDA	Kebbi State Health System Development -IDA	XDR	2,769,562.60	94,097,794.07	1,198,595,976.44
8	IDA	Kebbi State National Fadama II - IDA	XDR	4,872,000.00	90,510,716.22	2,012,847,097.24
9	IDA	Kebbi State HIV/AIDS Programme - IDA	XDR	1,607,880.10	52,157,156.28	661,850,809.81
10	IDA	Kebbi State Community and Social Dev. Project	XDR	3,250,000.00	53,412,969.32	1,765,421,290.62
11	IDA	Kebbi State Third National Fadama Dev. Project - IDA	XDR	3,092,692.70	44,134,455.19	1,671,425,380.37
12	IDA	Kebbi State Health SystemDevelopment (Additional Financing)	XDR	2,313,697.80	36,979,648.87	1,041,274,673.53
13	IDA	Kebbi State Second HIV/AIDS Programme Dev. Proj.	XDR	3,343,202.00	41,655,149.29	1,406,004,757.67
14	IFAD	Kebbi State Community Based Agric & Rural Dev. Proj.	XDR	2,800,000.00	66,472,134.06	1,076,498,062.09
		<b>TOTAL</b>		<b>44,366,594.50</b>	<b>951,134,617.62</b>	<b>18,359,934,211.00</b>
Add	A.	Exchange Rate loss in July - December 2022			998,054.26	
	B.	Underdeduction from FAAC July- December 2022			20,536,122.99	
		Total Debt Service Recoverable at FAAC for Jan - June 2023			507,137,712.66	



<b>NOTE 157</b>		
<b>INTERNAL LOANS PAYABLES</b>		
<b>S/NO</b>	<b>LOAN DETAILS</b>	<b>AMOUNT</b>
1	Excess Crude Account Backed Loan (ECA)	8,663,795,390.14
2	Family Homes	3,990,426,752.24
3	Budget Support Facility	17,239,112,911.11
4	Salary Bailout	6,152,914,000.70
6	Accelerated Agricultural Credit Scheme (AADS)	125,954,940.42
	<b>TOTAL</b>	<b>36,172,203,994.61</b>



## NOTE 158

### OUTSTANDING CONTRACTUAL LIABILITIES

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



**NOTE 159**

<b>DETAIL OF OUTSTANDING GRATUITIES,PENSION ARREARS AND DEATH BENEFIT</b>				
<b>S/NO.</b>	<b>NAMES OF MDAs</b>	<b>GRATUITIES</b>	<b>DEATH BENEFIT</b>	<b>TOTAL</b>
1	ABDULLAHI FODIO ISLAMIC CENTER	990,492.84	1,017,456.96	2,007,949.80
2	COLLEGE OF EDUCATION ARGUNGU	10,112,643.44		10,112,643.44
	HIGH COURT OF JUSTICE	138,838,108.67	5,459,863.16	144,297,971.83
4	MINISTRY OF AGRICULTURE	25,934,955.32	2,764,989.65	28,699,944.97
5	MINISTRY OF ANIMAL HEALTH AND HUSBANDRY	32,335,644.68	5,367,500.60	37,703,145.28
6	ARABIC BOARD	27,150,487.08	2,746,822.90	29,897,309.98
7	BOARD OF INTERNAL REVENUE	8,460,587.92		8,460,587.92
8	MINISTRY OF BUDGET AND PLANNING	9,005,821.37	5691311.83	14,697,133.20
9	CABINET OFFICE	1,418,807.80		1,418,807.80
10	CENTRAL MARKET	253,878.04		253,878.04
12	COLLEGE OF PRELIMINARY STUDIES YAURI	4,410,939.00		4,410,939.00
13	COLLEGE OF AGRIC ZURU	20,129,226.83	6,313,373.20	26,442,600.03
14	COLLEGE OF HEALTH TECHNOLOGY JEGA	2,297,911.12		2,297,911.12
15	COLLEGE OF NURSING SCIENCES AND MIDWIFERY	7,763,882.88		7,763,882.88
16	MINISTRY OF COMMERCE	2,790,428.76		2,790,428.76
17	MINISTRY OF EDUCATION	22,489,694.93	6,194,894.16	28,684,589.09
18	MINISTRY OF ENVIRONMENT	8,323,999.27	547,495.30	8,871,494.57
19	ESTABLISHMENT AND PENSION	7,149,064.78	1,559,330.30	8,708,395.08
20	MINISTRY OF FINANCE	47,434,123.64	2,195,949.26	49,630,072.90
21	GENERAL ADMINISTRATION	65,108,748.35		65,108,748.35
22	GOVERNMENT HOUSE	2,249,069.89		2,249,069.89
23	MINISTRY OF HEALTH	230,850,220.19	50,411,612.16	281,261,832.35
24	HOUSE OF ASSEMBLY	6,863,817.61	3,340,306.55	10,204,124.16
26	MINISTRY OF INFORMATION	19,371,603.85	204,383.00	19,575,986.85
28	MINISTRY OF JUSTICE	618,547.31	838,708.20	1,457,255.51
29	KARDA	34,553,179.26	2,421,870.12	36,975,049.38
30	KBTV	20,570,793.39	1,325,912.01	21,896,705.40
31	KEBBI RADIO	13,868,798.75	6,512,160.00	20,380,958.75





32	KUDA	9,932,211.83		9,932,211.83
34	KSUSTA	36,398,275.31		36,398,275.31
35	MINISTRY OF LANDS	5,945,707.08		5,945,707.08
37	LIBRARY BOARD	12,612,408.58	2,388,555.00	15,000,963.58
38	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTANCY AFFAIRS	8,527,111.09		8,527,111.09
41	MINISTRY FOR HIGHER EDUCATION	6,983,588.51	902,141.00	7,885,729.51
42	PROTOCOL	5,435,369.62	1,153,040.88	6,588,410.50
43	RURAL ELECTRIC BOARD(REB)	6,030,620.15		6,030,620.15
45	SIR YAHAYA MEMORIAL HOSPITAL	2,666,711.04	1,468,456.80	4,135,167.84
46	SPECIAL SERVICES DEPARTMENT	806,140.80	707,660.06	1,513,800.86
47	SECONDRY SCHOOL MANAGEMENT BOARD (SSMB)	181,206,324.16	17,302,403.85	198,508,728.01
48	STATE AUDIT	9,362,680.31		9,362,680.31
50	TOURISM BOARD	800,459.02	465,817.60	1,266,276.62
51	UNIVERSAL BASIC EDUCATION (UBE)	77,375,688.73	23,211,680.20	100,587,368.93
52	WATER BOARD	5,694,516.91	3,423,286.10	9,117,803.01
53	MINISTRY OF WATER RESOURCES	2,004,134.00		2,004,134.00
54	WAZIRI UMARU FEDERAL POLYTECHNIC	121,079,116.06	44,113,469.80	165,192,585.86
55	MINISTRY OF WOMEN AFFIARS	4,154,041.01	943,546.75	5,097,587.76
56	MINISTRY OF WORKS AND TRANSPORT	6,746,555.48	1,206,002.85	7,952,558.33
57	MINISTRY OF YOUTH AND SPORT	1,338,464.40	1,801,779.00	3,140,243.40
	<b>TOTAL</b>	<b>1,276,445,601.06</b>	<b>204,001,779.25</b>	<b>1,480,447,380.31</b>



### SEVEN YEAR FINANCIAL SUMMARY

S/NO.	DESCRIPTION	2016	2017	2018	2019	2020	2021	2022
		₦	₦	₦	₦	₦	₦	₦
<b>A.</b>	<b>REVENUE</b>							
1	Statutory Allocation	21,525,225,499.32	29,940,205,132.11	44,849,071,065.06	43,479,152,211.97	35,791,477,878.76	37,786,349,086.07	40,085,353,980.59
2	Internal Generated Revenue	3,132,343,261.98	4,425,486,314.59	4,881,960,805.63	7,367,334,836.87	7,976,260,800.14	9,857,039,462.25	8,428,980,800.76
3	Value Added Tax	8,270,637,956.79	9,923,524,920.40	11,346,315,627.12	12,004,631,273.89	14,522,931,240.11	20,216,067,883.02	24,435,834,471.21
4	Grant & Reimbursement					6,902,000,000.00	2,446,620,000.00	14,928,223,772.68
5	External & Internal Loan	21,482,804,382.70	8,255,000,000.00		2,200,000,000.00		3,007,180,457.14	
6	Other Income	4,614,359,742.42	32,016,211,429.41	27,759,670,880.54	8,816,632,567.95	11,514,965,528.97	8,688,483,832.70	4,052,270,240.72
7	Dividend Received from Companies	30,834,135.00	25,636,105.13	51,566,088.58	31,116,790.02	84,201,051.52	18,699,582.11	201,786,322.20
	<b>TOTAL REVENUE</b>	<b>59,056,204,978.21</b>	<b>84,586,063,901.64</b>	<b>88,888,584,466.93</b>	<b>73,898,867,680.70</b>	<b>76,791,836,499.50</b>	<b>82,020,440,303.29</b>	<b>92,132,449,588.16</b>
<b>B.</b>	<b>EXPENDITURE</b>							
1	Personnel Cost	18,634,410,058.54	22,653,350,874.62	22,743,094,122.60	22,154,984,560.55	26,095,346,212.95	24,457,742,635.72	35,735,797,006.22
2	Overhead Cost	5,059,458,371.62	8,754,910,125.15	11,940,544,710.93	14,548,036,446.47	9,643,081,037.34	14,879,615,911.29	15,794,129,019.37
	Other Overhead cost from FAAC							1,091,150,695.46
3	Loan Repayment (Internal Loan)	3,106,388,334.35	3,170,873,289.72	3,186,665,796.00	3,223,769,542.86	1,876,848,911.84	2,299,443,461.22	4,187,535,071.65
4	Loan Repayment (External Loan)	365,363,076.83	584,832,940.81	461,645,217.32	473,295,499.14	602,001,501.68	835,937,765.81	792,852,582.26
5	Capital Expenditure	31,849,706,285.23	59,673,158,806.30	46,331,298,080.26	44,378,837,858.98	26,689,783,008.98	38,476,466,765.20	33,718,004,119.21
	<b>TOTAL PAYMENT</b>	<b>59,015,326,126.57</b>	<b>94,837,126,036.60</b>	<b>84,663,247,927.11</b>	<b>84,778,923,908.00</b>	<b>64,907,060,672.79</b>	<b>80,949,206,539.24</b>	<b>91,319,468,494.17</b>
<b>C.</b>	<b>CASH BALANCE</b>							
1	Net Cash Balance	40,878,851.64	(10,251,062,134.96)	4,225,336,539.82	(10,880,056,227.30)	11,884,775,826.71	1,071,233,764.05	812,981,093.99
2	Opening Balance	30,597,061,540.65	30,635,940,392.29	20,384,878,257.33	24,610,214,797.15	13,730,158,569.85	25,614,934,396.56	26,686,168,160.61
3	Closing Balance	30,637,940,392.29	20,384,878,257.33	24,610,214,797.15	13,730,158,569.85	25,614,934,396.56	26,686,168,160.61	27,499,149,254.60

