



Kebbi State Government

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# **BUDGET IMPLEMENTATION REPORT QUARTER 4 2025**

January, 2026

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## 1 Summary of Performance

### 1.A Introduction

This Budget Implementation Report for the 2025 State is prepared quarterly and issued within 30 days from the end of each quarter, precisely 2025 4<sup>th</sup> quarter is issued January, 2026 .

The Q4 2025 Budget Implementation Report for Kebbi State reflects the government's strategic approach to fiscal discipline, economic resilience, and people-centered development amid the evolving economic landscape in Nigeria. Kebbi State has remained focused on effective resource management and performance-oriented budgeting, while ensuring strategic steps are taken to improve ease of doing business and facilitate economic growth.

This report assesses the actual fourth quarter fiscal performance of Kebbi State against the 2025 Final budget (which includes amendments and the revised 2025 budget) made in through both quarter 1 to quarter 4) using classifications derived from the National Chart of Accounts (NCOA). It dissects performance across core economic segments, including Revenue, Personnel Costs, Overhead Expenditures, Capital Investments, and Other Recurrent Items.

Although the removal of the fuel subsidy has positively impacted resource allocation to the state, Kebbi State, like other subnational governments, continues to grapple with the economic realities, though there has been slight decrease in the price of goods and services in the third and fourth quarter of 2025. The state strives to mitigate the socio-economic impact of the fuel subsidy removal on its populace by making funds available for the implementation of sterling developmental projects, infrastructure, social services, and social protection interventions. Notably, Kebbi State has directed significant investments towards community development projects, including the rehabilitation of schools, roads, and healthcare facilities. Additionally, the state has strengthened its Internally Generated Revenue (IGR) systems to ensure sustainable funding for these initiatives. Moreover, this report provides a deep dive assessment into the state's fourth quarter Primary Health Care and Basic Education implementation, in line with the State development plan 2020 – 2025 and the key expectation in the World Bank Hope-Gov Project.

This Budget Implementation Report is produced by the Ministry of Budget and Economic Planning and published on the Kebbi State website.

### 1.B Revenue Performance

Total revenue generated in Q4 2025 amounted to ₦109.4 billion (excluding opening balance), accounting for 18.8% of the total annual revenue projection for the year. The primary sources of income included Statutory Allocation (₦26.8 billion), Value Added Tax (₦21.4 billion), and Internally Generated Revenue (₦4.2 billion). Generally, the total revenue performance year to date stands at 275,394,391,717.58, which represents 47.5% of the total 2025 revenue projection.

The State Government's share of Federal Allocation, which is the majorly revenue source that comprises statutory allocation from oil revenue, share of VAT, Exchange gain, Ecological Fund

Electronic Money Transfer Levy (EMTL), FOREX Equalisation Non-Mineral and Solid Mineral. Although, no revenue was recorded for Ecological funds in the year under review. These revenue components continues to show growth when compared with previous quarters which stood at N172.8 Billion January 2025 to December 2025, the State Government is optimistic at the continuous growth in the FAAC collection to servicing all its recurrent and capital expenditure components in the subsequent fiscal year, while remaining fiscally smart and prudent in the actual spending of public finance.

IGR performance improved each quarters and stood at 70.9% at the end of Q4 2024 , with expected improvement within the subsequent years to come. IGR collection reforms are beginning to set in and yielding desired results, as some specific revenue items have performed optimally in the period under review, Cumulatively, non-tax revenue has surpassed the target with over 121% and Sales stood at 321% for the year 2025. On the other side there is a record of low performing MDAs including the Ministry for Higher Education, Ministry of Environment and Ministry of Agriculture among other. The State Government expects major MDAs to pick up and accelerate revenue performance by upcoming year 2026.

### **1.C Recurrent Expenditure Performance**

Recurrent expenditure as at Q4 2025 stood at ₦86.9 billion, which represents 63.0% of the Final annual recurrent expenditure budget. Expenditure breakdown is as follows:

- I. Personnel Expenditure: ₦44.824 billion (75.2% of cumulative annual personnel budget)
- II. Overhead Costs: ₦30.2 billion (59.8% of the cumulative annual overhead budget)
- III. Other Recurrent Commitments: ₦11.8 billion (42.8% of the cumulative annual other recurrent budget)

The State Government has proactively facilitated the implementation of the national minimum wage in the state, and this has contributed to increased personnel costs. Despite this, overhead spending was maintained within reasonable bounds due to strict cost containment strategies across MDAs. Other recurrent expenses, such as debt service, grants to LGA, and transfer payments, were executed as planned to avoid defaults. Specifically, the debt service was premised on foreign and domestic loan repayments of the actual Principal of N3.495 billion representing 30.8%, while no domestic loan was incurred during the period under review.

### **1.D Capital Expenditure Performance**

Capital expenditure for Q4 2025 was ₦55.8 billion, representing 12.6% of the approved capital budget, hence the year-to-date capital Budget performance edged at N152.8BN of N451BN projected, which represent 34.6% performance. The State Government will continue to prioritize major infrastructural projects across the state, while ensuring a keen focus on Education, Health, and other social and economic sectors in the bid to accelerate economic growth and improve the lives of the people of Kebbi State.

All MDAs are continuously charged to intensify fund requests for the completion of projects, while ensuring that all projects align with specific state policy thrust and strategic goals, as slated

in the State development plan. The state will continue to leverage donor support and other counterpart funding instruments for the successful implementation of its capital expenditure in the fiscal year under review, which includes the prioritization of the release of Universal Basic Education (UBE) counter funding and Basic Health Care Provision Funds (BHCPF), among others.

### **1.E Conclusions**

The fourth quarter budget implementation results for Kebbi State in 2025 reveal a mixed picture of fiscal progress and persistent structural challenges. Revenue growth was largely driven by FAAC inflows, supplemented by modest improvements in internally generated revenue, yet the uneven performance across ministries and agencies underscores the need for stronger institutional reforms to broaden the tax base and reduce dependence on federal transfers in subsequent years. On the expenditure side, recurrent spending was contained through cost-control measures, although personnel costs continued to rise due to wage adjustments. Capital expenditure execution, however, remained significantly below target, with only 34.6 percent of the final budget implemented, reflecting arrears settlement, and limited absorptive capacity.

This outcome highlights the importance of strengthening fiscal discipline not only in resource mobilization but also in expenditure management and control. The gap between approved allocations and actual execution, particularly in social sectors such as health and education, is expected to be given due focus in 2026 fiscal year and beyond, to drive overall government commitments to improving lives through strengthening of the states' social sector. Additionally, As the state moves into the 2026 fiscal year, greater emphasis will be on execution efficiency, transparency, and alignment of projects with strategic priorities will be critical in ensuring that fiscal policy delivers inclusive growth and builds public confidence in government performance.

As the 2025 fiscal year closes, the State Government remains optimistic that upcoming fiscal year will see accelerated revenue performance and enhanced budget execution. Guided by the Revised Development Plan and anchored by transparency, efficiency, and accountability, Kebbi State will continue to champion smart financial management and build a stronger, more inclusive economy for all.

## 1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

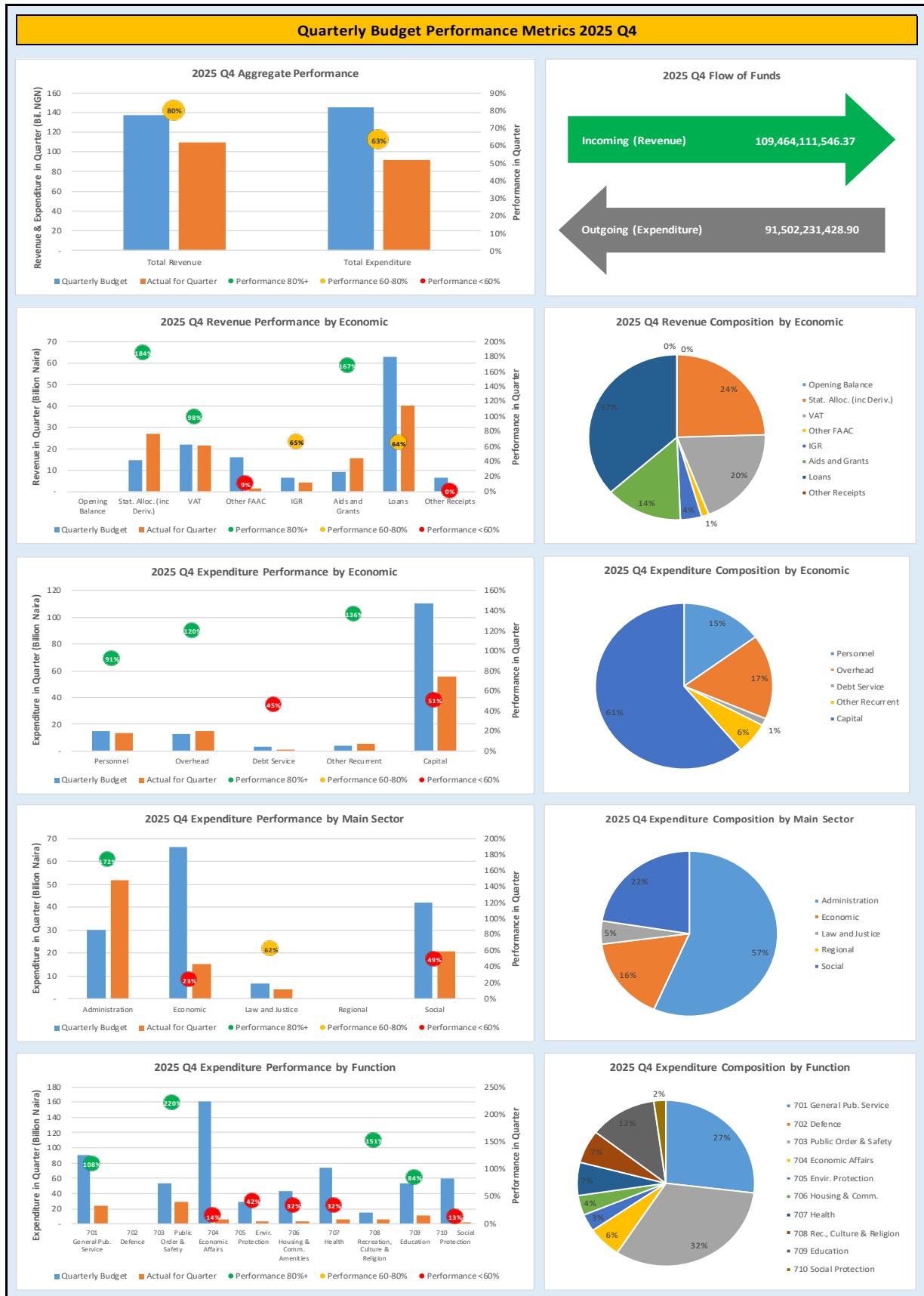
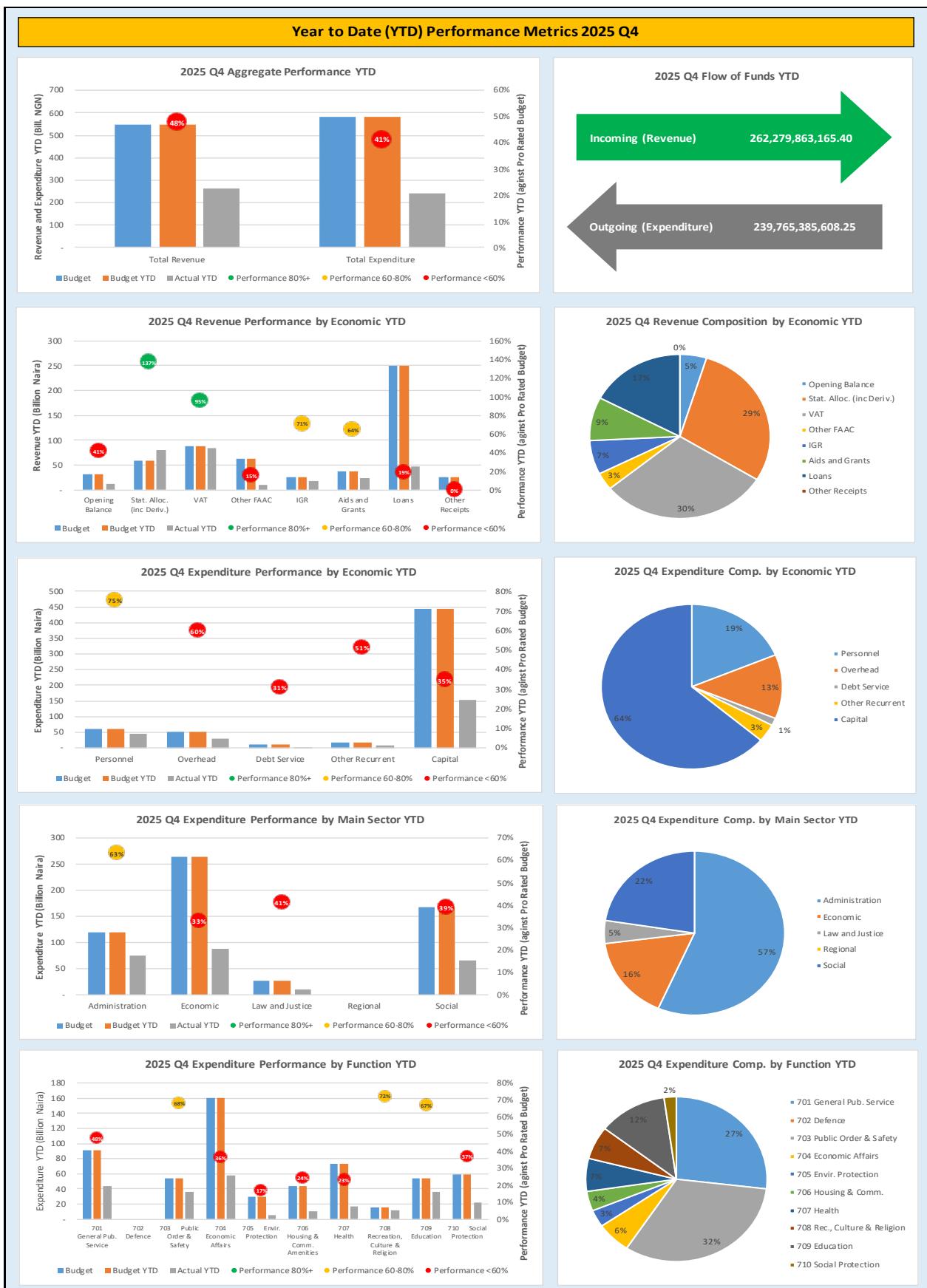


Figure 2: Fiscal Performance Overview Year to Date



## 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

Kebbi State Government 2025 Q4 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>Opening Balance</b>	<b>32,000,000,000.00</b>	<b>32,000,000,000.00</b>	-	<b>13,114,528,552.18</b>	<b>41.0%</b>	<b>18,885,471,447.82</b>
<b>Recurrent Revenue</b>	<b>235,228,168,910.66</b>	<b>235,228,168,910.66</b>	<b>54,051,130,214.66</b>	<b>191,235,900,493.44</b>	<b>81.3%</b>	<b>43,992,268,417.22</b>
11 - GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	49,804,346,924.89	172,826,315,786.43	82.6%	36,422,099,440.23
12 - INDEPENDENT REVENUE	25,979,753,684.00	25,979,753,684.00	4,246,783,289.77	18,409,584,707.01	70.9%	7,570,168,976.99
<b>Recurrent Expenditure</b>	<b>129,319,299,737.06</b>	<b>137,945,718,535.52</b>	<b>35,633,044,107.91</b>	<b>86,918,967,608.95</b>	<b>63.0%</b>	<b>51,026,750,926.57</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APP)	58,619,561,792.41	59,598,572,651.81	13,611,667,709.54	44,824,841,833.86	75.2%	14,773,730,817.95
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	70,699,737,944.65	78,347,145,883.71	22,021,376,398.37	42,094,125,775.09	53.7%	36,253,020,108.62
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	45,194,491,307.10	50,551,744,282.10	15,143,667,942.31	30,208,367,379.73	59.8%	20,343,376,902.37
OTHER RECURRENT (2203-2209)	25,505,246,637.55	27,795,401,601.61	6,877,708,456.06	11,885,758,395.36	42.8%	15,909,643,206.25
<b>Transfer to Capital Account</b>	<b>137,908,869,173.60</b>	<b>129,282,450,375.14</b>	<b>18,418,086,106.75</b>	<b>117,431,461,436.67</b>	<b>90.8%</b>	<b>11,850,988,938.47</b>
<b>Other Receipts</b>	<b>313,099,300,113.14</b>	<b>313,099,300,113.14</b>	<b>55,412,981,331.71</b>	<b>71,043,962,671.96</b>	<b>22.7%</b>	<b>242,055,337,441.18</b>
13 - AID AND GRANTS	36,830,179,112.59	36,830,179,112.59	15,412,981,331.71	23,593,962,671.96	64.1%	13,236,216,440.63
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	276,269,121,000.55	276,269,121,000.55	40,000,000,000.00	47,450,000,000.00	17.2%	228,819,121,000.55
<b>Capital Expenditure</b>	<b>451,008,169,286.74</b>	<b>442,381,750,488.28</b>	<b>55,869,187,321.00</b>	<b>152,846,417,999.30</b>	<b>34.6%</b>	<b>289,535,332,488.98</b>
23 - CAPITAL EXPENDITURE	451,008,169,286.74	442,381,750,488.28	55,869,187,321.00	152,846,417,999.30	34.6%	289,535,332,488.98
<b>Total Revenue (including OB)</b>	<b>580,327,469,023.80</b>	<b>580,327,469,023.80</b>	<b>109,464,111,546.37</b>	<b>275,394,391,717.58</b>	<b>47.5%</b>	<b>304,933,077,306.22</b>
<b>Total Expenditure</b>	<b>580,327,469,023.80</b>	<b>580,327,469,023.80</b>	<b>91,502,231,428.90</b>	<b>239,765,385,608.25</b>	<b>41.3%</b>	<b>340,562,083,415.55</b>

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Kebbi State Government Budget Performance Report 2025 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Revenue</b>	<b>548,327,469,023.80</b>	<b>548,327,469,023.80</b>	<b>109,464,111,546.37</b>	<b>262,279,863,165.40</b>	<b>47.8%</b>	<b>286,047,605,858.40</b>
<b>010000000000</b>	Administration Sector	26,200,000.00	26,200,000.00	797,000.00	3,104,000.00	11.8%	23,096,000.00
<b>011100000000</b>	<b>Governor's Office</b>	<b>15,700,000.00</b>	<b>15,700,000.00</b>	-	-	0.0%	<b>15,700,000.00</b>
011100500100	Sustainable Development Goals (SDGs)	15,700,000.00	15,700,000.00	-	-	0.0%	15,700,000.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>	<b>10,500,000.00</b>	<b>10,500,000.00</b>	<b>797,000.00</b>	<b>3,104,000.00</b>	<b>29.6%</b>	<b>7,396,000.00</b>
012300300100	Kebbi State Television (KBTV)	3,500,000.00	3,500,000.00	368,000.00	1,680,000.00	48.0%	1,820,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	7,000,000.00	7,000,000.00	429,000.00	1,424,000.00	20.3%	5,576,000.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>483,802,286,283.09</b>	<b>483,802,286,283.09</b>	<b>107,951,124,302.66</b>	<b>244,870,764,289.58</b>	<b>50.6%</b>	<b>238,931,521,993.51</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>81,285,793,381.20</b>	<b>81,285,793,381.20</b>	<b>1,192,000.00</b>	<b>4,698,500.00</b>	<b>0.0%</b>	<b>81,281,094,881.20</b>
021500100100	Ministry of Agriculture	81,284,793,381.20	81,284,793,381.20	1,192,000.00	4,698,500.00	0.0%	81,280,094,881.20
021510900100	Forestry II Project	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>254,113,382,281.72</b>	<b>254,113,382,281.72</b>	<b>67,475,067,026.36</b>	<b>201,501,339,543.98</b>	<b>79.3%</b>	<b>52,612,042,737.74</b>
02200100100	Ministry of Finance (Hqt)	209,706,515,226.66	209,706,515,226.66	49,833,498,301.90	172,878,266,248.42	82.4%	36,828,248,978.24
02200700100	Accountant General's Office	28,924,717,055.06	28,924,717,055.06	13,948,234,562.00	13,948,234,562.00	48.2%	14,976,482,493.06
02200800100	Board of Internal Revenue	15,482,150,000.00	15,482,150,000.00	3,693,334,162.46	14,674,838,733.56	94.8%	807,311,266.44
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>64,024,000.00</b>	<b>64,024,000.00</b>	<b>4,614,650.00</b>	<b>43,496,952.00</b>	<b>67.9%</b>	<b>20,527,048.00</b>
02220100100	Ministry of Commerce and Industry (Hqt)	8,000,000.00	8,000,000.00	545,000.00	6,271,000.00	78.4%	1,729,000.00
022205200100	Tourisms Board	38,000,000.00	38,000,000.00	1,269,500.00	26,334,500.00	69.3%	11,665,500.00
022205300100	Birnin Kebbi Central Market	18,024,000.00	18,024,000.00	2,800,150.00	10,891,452.00	60.4%	7,132,548.00
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>	<b>5,010,700,000.00</b>	<b>5,010,700,000.00</b>	<b>131,440,565.00</b>	<b>1,284,413,199.00</b>	<b>25.6%</b>	<b>3,726,286,801.00</b>
02330100100	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	131,440,565.00	1,284,413,199.00	25.6%	3,726,286,801.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>	<b>45,364,700,000.00</b>	<b>45,364,700,000.00</b>	<b>40,074,438,848.30</b>	<b>40,118,360,102.49</b>	<b>88.4%</b>	<b>5,246,339,897.51</b>
02340100100	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	40,074,438,848.30	40,118,360,102.49	88.4%	5,246,339,897.51
<b>022900000000</b>	<b>Ministry of Transport and Renewable Energy</b>	<b>14,360,000.00</b>	<b>14,360,000.00</b>	<b>5,690,000.00</b>	<b>12,451,600.00</b>	<b>86.7%</b>	<b>1,908,400.00</b>
022910500100	Sir Ahmadu Bello International Airport	14,360,000.00	14,360,000.00	5,690,000.00	12,451,600.00	86.7%	1,908,400.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>	<b>70,056,579,183.00</b>	<b>70,056,579,183.00</b>	-	-	<b>0.0%</b>	<b>70,056,579,183.00</b>
02380100100	Ministry of Budget & Economic Planning (Hqt)	70,056,579,183.00	70,056,579,183.00	-	-	0.0%	70,056,579,183.00
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>353,596,787.00</b>	<b>353,596,787.00</b>	<b>138,012,435.00</b>	<b>238,712,601.36</b>	<b>67.5%</b>	<b>114,884,185.64</b>
025200100100	Ministry of Water Resources	14,360,000.00	14,360,000.00	-	4,621,400.00	32.2%	9,738,600.00
025210200100	Water Board	339,236,787.00	339,236,787.00	138,012,435.00	234,091,201.36	69.0%	105,145,585.64
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>16,610,360,650.17</b>	<b>16,610,360,650.17</b>	<b>95,517,128.00</b>	<b>1,015,816,458.00</b>	<b>6.1%</b>	<b>15,594,544,192.17</b>
025300100100	Ministry of Lands & Housing	16,610,360,650.17	16,610,360,650.17	95,517,128.00	1,015,816,458.00	6.1%	15,594,544,192.17
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>	<b>9,548,790,000.00</b>	<b>9,548,790,000.00</b>	<b>1,513,300.00</b>	<b>5,683,200.00</b>	<b>0.1%</b>	<b>9,543,106,800.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	9,548,790,000.00	9,548,790,000.00	1,513,300.00	5,683,200.00	0.1%	9,543,106,800.00
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Development</b>	<b>1,380,000,000.00</b>	<b>1,380,000,000.00</b>	<b>23,638,350.00</b>	<b>645,792,132.75</b>	<b>46.8%</b>	<b>734,207,867.25</b>
026900200100	Kebbi Urban Development Authority (KUDA)	30,000,000.00	30,000,000.00	1,715,000.00	22,964,000.00	76.5%	7,036,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	1,350,000,000.00	1,350,000,000.00	21,923,350.00	622,828,132.75	46.1%	727,171,867.25

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>66,965,500.00</b>	<b>66,965,500.00</b>	<b>31,467,374.00</b>	<b>65,728,450.24</b>	<b>98.2%</b>	<b>1,237,049.76</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>66,965,500.00</b>	<b>66,965,500.00</b>	<b>31,467,374.00</b>	<b>65,728,450.24</b>	<b>98.2%</b>	<b>1,237,049.76</b>
031801100100	Judicial Service Commission	2,615,500.00	2,615,500.00	-	-	0.0%	2,615,500.00
031805100100	High Court	48,350,000.00	48,350,000.00	23,092,450.00	38,600,450.00	79.8%	9,749,550.00
031805300100	Sharia Court	16,000,000.00	16,000,000.00	8,374,924.00	27,128,000.24	169.6%	-
<b>050000000000</b>	<b>Social Sector</b>	<b>64,432,017,240.71</b>	<b>64,432,017,240.71</b>	<b>1,480,722,869.71</b>	<b>17,340,266,425.58</b>	<b>26.9%</b>	<b>47,091,750,815.13</b>
<b>051300000000</b>	<b>Ministry of Youths &amp; Sports</b>	<b>32,500,000.00</b>	<b>32,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>32,500,000.00</b>
051300100100	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	-	0.0%	32,500,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>4,905,250,000.00</b>	<b>4,905,250,000.00</b>	<b>1,275,000.00</b>	<b>4,504,085,000.00</b>	<b>91.8%</b>	<b>401,165,000.00</b>
051400100100	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	1,275,000.00	4,504,085,000.00	91.8%	401,165,000.00
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>	<b>11,088,962,584.46</b>	<b>11,088,962,584.46</b>	<b>170,000.00</b>	<b>11,076,771,836.04</b>	<b>99.9%</b>	<b>12,190,748.42</b>
051700100100	Ministry for Basic and Secondary Education	7,484,320,000.00	7,484,320,000.00	170,000.00	7,452,925,321.00	99.6%	31,394,679.00
051700300100	Universal Basic Education (UBE)	3,554,642,584.46	3,554,642,584.46	-	3,559,796,515.04	100.1%	-
051702700100	Abdullahi Fodio Islamic Centre	50,000,000.00	50,000,000.00	-	64,050,000.00	128.1%	-
<b>056300000000</b>	<b>Ministry for Higher Education</b>	<b>3,878,718,233.00</b>	<b>3,878,718,233.00</b>	<b>700,000.00</b>	<b>33,587,000.00</b>	<b>0.9%</b>	<b>3,845,131,233.00</b>
056300100100	Ministry for Higher Education	1,850,000.00	1,850,000.00	-	1,200,000.00	64.9%	650,000.00
056301800100	State Polytechnic, Dakin Gari	1,165,966,701.00	1,165,966,701.00	-	3,000,000.00	0.3%	1,162,966,701.00
056301900100	Adamu Augie College of Education, Argungu	740,962,602.00	740,962,602.00	-	26,039,000.00	3.5%	714,923,602.00
056302100100	State University of Science & Technology Alero	1,943,274,930.00	1,943,274,930.00	700,000.00	700,000.00	0.0%	1,942,574,930.00
056302800100	College of Preliminary Studies, Yauri	21,664,000.00	21,664,000.00	-	2,648,000.00	12.2%	19,016,000.00
056305600100	State Scholarship Board	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>14,864,126,423.25</b>	<b>14,864,126,423.25</b>	<b>1,453,114,612.24</b>	<b>1,476,088,300.06</b>	<b>9.9%</b>	<b>13,388,038,123.19</b>
052100100100	Ministry of Health	12,377,240,951.25	12,377,240,951.25	762,000.00	2,817,000.00	0.0%	12,374,423,951.25
052100300100	Primary Health Care Development Agency	804,000,000.00	804,000,000.00	752,867,040.24	752,867,040.24	93.6%	51,132,959.76
052102600100	Sir-Yahaya Memorial Hospital	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
052110200100	General Hospitals	70,000,000.00	70,000,000.00	-	5,991,874.95	8.6%	64,008,125.05
052110400100	College of Nursing Sciences	35,080,000.00	35,080,000.00	11,810,100.00	16,752,900.00	47.8%	18,327,100.00
052110600100	College of Health Sciences Technology, Jega	87,130,000.00	87,130,000.00	-	9,984,012.87	11.5%	77,145,987.13
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHE)	1,487,675,472.00	1,487,675,472.00	687,675,472.00	687,675,472.00	46.2%	800,000,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>29,638,460,000.00</b>	<b>29,638,460,000.00</b>	<b>1,259,000.00</b>	<b>104,345,206.80</b>	<b>0.4%</b>	<b>29,534,114,793.20</b>
053500100100	Ministry of Environment	29,635,860,000.00	29,635,860,000.00	1,259,000.00	104,102,206.80	0.4%	29,531,757,793.20
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,600,000.00	2,600,000.00	-	243,000.00	9.3%	2,357,000.00
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>	<b>24,000,000.00</b>	<b>24,000,000.00</b>	<b>24,204,257.47</b>	<b>145,389,082.68</b>	<b>605.8%</b>	<b>-</b>
054400200100	Social Security Welfare Fund	24,000,000.00	24,000,000.00	24,204,257.47	145,389,082.68	605.8%	-

## 2.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>1</b>	<b>REVENUE</b>	<b>548,327,469,023.80</b>	<b>548,327,469,023.80</b>	<b>109,464,111,546.37</b>	<b>262,279,863,165.40</b>	<b>47.8%</b>	<b>286,047,605,858.40</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>209,248,415,226.66</b>	<b>209,248,415,226.66</b>	<b>49,804,346,924.89</b>	<b>172,826,315,786.43</b>	<b>82.6%</b>	<b>36,422,099,440.23</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>209,248,415,226.66</b>	<b>209,248,415,226.66</b>	<b>49,804,346,924.89</b>	<b>172,826,315,786.43</b>	<b>82.6%</b>	<b>36,422,099,440.23</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUE</b>	<b>58,335,302,824.20</b>	<b>58,335,302,824.20</b>	<b>26,844,757,235.64</b>	<b>79,958,107,613.61</b>	<b>137.1%</b>	<b>- 21,622,804,789.41</b>
11010101	STATUTORY ALLOCATION	58,335,302,824.20	58,335,302,824.20	26,844,757,235.64	79,958,107,613.61	137.1%	- 21,622,804,789.41
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>87,390,242,393.91</b>	<b>87,390,242,393.91</b>	<b>21,473,053,621.27</b>	<b>83,431,578,307.18</b>	<b>95.5%</b>	<b>3,958,664,086.73</b>
11010201	SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	21,473,053,621.27	83,431,578,307.18	95.5%	3,958,664,086.73
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUE</b>	<b>63,522,870,008.55</b>	<b>63,522,870,008.55</b>	<b>1,486,536,067.98</b>	<b>9,436,629,865.64</b>	<b>14.9%</b>	<b>54,086,240,142.91</b>
11010303	Exchange Gain	-	-	-	4,626,497,743.86	-	4,626,497,743.86
11010304	Ecological Fund	2,535,255,936.14	2,535,255,936.14	-	-	0.0%	2,535,255,936.14
11010305	Electronic Money Transfer Levy (EMTL)	52,601,062,582.41	52,601,062,582.41	1,486,536,067.98	4,810,132,121.78	9.1%	47,790,930,460.63
11010307	FOREX Equalisation Non-Mineral	2,806,555,540.00	2,806,555,540.00	-	-	0.0%	2,806,555,540.00
11010308	Solid Mineral	5,579,995,950.00	5,579,995,950.00	-	-	0.0%	5,579,995,950.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>25,979,753,684.00</b>	<b>25,979,753,684.00</b>	<b>4,246,783,289.77</b>	<b>18,409,584,707.01</b>	<b>70.9%</b>	<b>7,570,168,976.99</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>19,998,400,000.00</b>	<b>19,998,400,000.00</b>	<b>2,807,630,654.36</b>	<b>11,158,358,958.10</b>	<b>55.8%</b>	<b>8,840,041,041.90</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>14,401,000,000.00</b>	<b>14,401,000,000.00</b>	<b>2,673,459,974.36</b>	<b>9,813,022,044.10</b>	<b>68.1%</b>	<b>4,587,977,955.90</b>
12010101	PERSONAL TAXES	1,000,000,000	1,000,000,000	-	-	0.0%	1,000,000,000
12010112	PAY-AS-YOU-EARN (STATE)	3,560,000,000.00	3,560,000,000.00	729,828,713.50	2,143,178,203.78	60.2%	1,416,821,796.22
12010113	PAY-AS-YOU-EARN (LGA)	2,812,000,000.00	2,812,000,000.00	555,800,741.37	2,654,873,010.29	94.4%	157,126,989.71
12010114	PAY-AS-YOU-EARN (LGEA)	837,997,754.32	837,997,754.32	142,912,866.00	920,200,169.31	109.8%	82,202,414.99
12010115	PAY-AS-YOU-EARN (FEDERAL)	2,490,002,245.68	2,490,002,245.68	-	112,243,656.00	4.5%	2,377,758,589.68
12010116	PAY-AS-YOU-EARN (NON-PUBLIC SECTOR)	1,700,000,000.00	1,700,000,000.00	608,729,280.84	1,422,007,483.51	83.6%	277,992,516.49
12010117	TAX AUDIT RECOVERIES	1,500,000,000.00	1,500,000,000.00	510,802,400.11	749,353,404.78	50.0%	750,646,595.22
12010118	DIRECT ASSESSMENT	1,500,000,000.00	1,500,000,000.00	125,385,972.54	1,811,166,116.43	120.7%	311,166,116.43
<b>120103</b>	<b>OTHER TAXES</b>	<b>5,597,400,000.00</b>	<b>5,597,400,000.00</b>	<b>134,170,680.00</b>	<b>1,345,336,914.00</b>	<b>24.0%</b>	<b>4,252,063,086.00</b>
12010302	PROPERTY TAX	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
12010304	STAMP DUTY	50,000,000.00	50,000,000.00	500,000.00	16,290,000.00	32.6%	33,710,000.00
12010306	DEVELOPMENT TAX/LEVY	350,000,000.00	350,000,000.00	1,510,250.00	4,720,250.00	1.3%	345,279,750.00
12010309	Development Charge	19,400,000.00	19,400,000.00	719,865.00	39,386,465.00	203.0%	19,986,465.00
12010310	Solid Mineral Exploration Tax	5,000,000,000.00	5,000,000,000.00	131,440,565.00	558,774,255.00	11.2%	4,441,225,745.00
12010311	Haulage Tax	7,000,000.00	7,000,000.00	-	725,638,944.00	10366.3%	718,638,944.00
12010312	Tax On Divedends	1,000,000.00	1,000,000.00	-	527,000.00	52.7%	473,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>5,981,353,684.00</b>	<b>5,981,353,684.00</b>	<b>1,439,152,635.41</b>	<b>7,251,225,748.91</b>	<b>121.2%</b>	<b>- 1,269,872,064.91</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>83,970,000.00</b>	<b>83,970,000.00</b>	<b>11,620,535.00</b>	<b>41,027,420.50</b>	<b>48.9%</b>	<b>42,942,579.50</b>
12020112	FISHING PERMITS	100,000.00	100,000.00	420,000.00	741,000.00	741.0%	641,000.00
12020115	PRODUCE BUYING LICENSES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020120	MOTOR VEHICLE LICENSES	29,000,000.00	29,000,000.00	7,165,410.00	24,023,995.50	82.8%	4,976,004.50
12020121	DRIVERS' LICENSES/LERNERS PERMIT	8,000,000.00	8,000,000.00	567,125.00	819,425.00	10.2%	7,180,575.00
12020122	PATENT MEDICINE & DRUG STORES LICENSES	10,000,000.00	10,000,000.00	362,000.00	1,917,000.00	19.2%	8,083,000.00
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL	8,670,000.00	8,670,000.00	-	1,200,000.00	13.8%	7,470,000.00
12020127	HIDE AND SKIN BUYERS/PRIMISES LICENSES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020130	REGISTRATION OF BUSINESS PREMISES LICENSE	6,000,000.00	6,000,000.00	295,000.00	4,304,500.00	71.7%	1,695,500.00
12020132	Registration of Fish Farmers Licenses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020133	Registration of Fish Mongers Licenses	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020134	Hackney Carriage Permit	4,200,000.00	4,200,000.00	1,742,000.00	5,439,500.00	129.5%	1,239,500.00
12020135	National Driving Licence	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020140	Roof Rack Permit	1,500,000.00	1,500,000.00	1,069,000.00	2,582,000.00	172.1%	1,082,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>120204</b>	<b>FEES - GENERAL</b>	<b>3,571,956,684.00</b>	<b>3,571,956,684.00</b>	<b>544,451,129.82</b>	<b>2,536,284,863.55</b>	<b>71.0%</b>	<b>1,035,671,820.45</b>
12020401	COURT FEES	5,800,000.00	5,800,000.00	2,586,424.00	15,595,000.24	268.9%	9,795,000.24
12020407	TRADE TESTING FEES	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020408	CONTRACT REGISTRATION FEES	19,575,030.00	19,575,030.00	500,000.00	2,710,000.00	13.8%	16,865,030.00
12020409	MARRIAGE/ DIVORCE FEES	600,000.00	600,000.00	988,000.00	1,479,000.00	246.5%	-
12020416	FIRE SAFETY CERTIFICATE FEES	-	-	100,000.00	500,000.00	-	500,000.00
12020419	BILL BOARD ADVERTISEMENT FEES	7,000,000.00	7,000,000.00	470,000.00	10,970,000.00	156.7%	-
12020420	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	-	31,091,052.00	19.4%	128,908,948.00
12020421	SURVEY/ PLANNING/ BUILDING FEES	1,280,000.00	1,280,000.00	-	-	0.0%	1,280,000.00
12020422	Court Fees Declaration/Affidavit	600,000.00	600,000.00	182,000.00	313,500.00	52.3%	286,500.00
12020424	Planning Permission	2,500,000.00	2,500,000.00	190,000.00	1,170,000.00	46.8%	1,330,000.00
12020425	ASSOCIATION FEES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020429	AGRICULTURAL/VETERINARY SERVICES FEES	25,000,000.00	25,000,000.00	1,093,300.00	3,877,200.00	15.5%	21,122,800.00
12020430	LAND USE FEES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020434	TIMBER & FOREST FEES	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020436	APPLICATIONS FEES	81,414,000.00	81,414,000.00	1,361,800.00	69,893,800.00	85.8%	11,520,200.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	313,000,000.00	313,000,000.00	73,928,848.30	114,542,380.07	36.6%	198,457,619.93
12020440	SANITATION FEES	8,000,000.00	8,000,000.00	645,000.00	3,011,000.00	37.6%	4,989,000.00
12020441	Inspection and Degradation	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020444	COURT FEE AREA COURT	1,762,500.00	1,762,500.00	-	-	0.0%	1,762,500.00
12020446	Passenger Service Charge	2,500,000.00	2,500,000.00	2,800,000.00	5,480,000.00	219.2%	-
12020447	Gate Fee (Airport)	2,290,000.00	2,290,000.00	190,000.00	1,201,600.00	52.5%	1,088,400.00
12020448	BUILDING PERMIT (LAND) PLANNING	15,000,000.00	15,000,000.00	900,000.00	6,410,000.00	42.7%	8,590,000.00
12020450	Airport Landing Charges	3,000,000.00	3,000,000.00	1,600,000.00	3,570,000.00	119.0%	-
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	55,238,337.00	55,238,337.00	40,000.00	19,335,450.00	35.0%	35,902,887.00
12020455	Right of Possession	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020456	SERVICE CHARGE	1,227,176,787.00	1,227,176,787.00	161,104,885.00	275,711,651.36	22.5%	951,465,135.64
12020457	Certification of Document	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
12020459	Extention of Time	263,620,000.00	263,620,000.00	1,100,000.00	2,200,000.00	0.8%	261,420,000.00
12020460	SPEED BOAT TRANSPORT FEES	5,000,000.00	5,000,000.00	200,000.00	400,000.00	8.0%	4,600,000.00
12020461	CONTRACT PROCESSING	20,990,030.00	20,990,030.00	1,245,000.00	2,470,000.00	11.8%	18,520,030.00
12020462	TRADE CATTLE FEES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020463	HOSTEL FEE	28,120,000.00	28,120,000.00	11,810,100.00	17,302,900.00	61.5%	10,817,100.00
12020465	Land Transactions Fees	160,000,000.00	160,000,000.00	17,060,624.00	552,658,447.75	345.4%	-
12020466	Search Fees	160,100,000.00	160,100,000.00	-	25,489,000.00	15.9%	134,611,000.00
12020467	Economic Development Charges	200,000,000.00	200,000,000.00	51,894,770.71	285,278,304.86	142.6%	-
12020468	Re-Grant Charges	10,000,000.00	10,000,000.00	2,002,476.00	10,320,995.00	103.2%	-
12020471	Supply of T. Materials	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020472	Notice of Appeal	1,650,000.00	1,650,000.00	-	-	0.0%	1,650,000.00
12020473	Filling of Statement of Claim	3,400,000.00	3,400,000.00	-	-	0.0%	3,400,000.00
12020474	Registration Fee	2,000,000.00	2,000,000.00	250,000.00	1,966,500.00	98.3%	33,500.00
12020475	Filling fee of Statement of Defence	5,200,000.00	5,200,000.00	-	-	0.0%	5,200,000.00
12020476	Deviance Certificate	73,590,000.00	73,590,000.00	-	-	0.0%	73,590,000.00
12020477	Filing of an Appeal	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020478	Appeal Out of Time	60,150,000.00	60,150,000.00	-	-	0.0%	60,150,000.00
12020479	Institution of Civil Suit	20,580,000.00	20,580,000.00	-	-	0.0%	20,580,000.00
12020480	Stay of Execution	20,150,000.00	20,150,000.00	-	-	0.0%	20,150,000.00
12020481	Copy of Record of Proceeding	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020482	Official Seal	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
12020488	Certificate of Road Worthiness	6,000,000.00	6,000,000.00	1,675,750.00	7,320,500.00	122.0%	-
12020491	Irrigation Fee	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020494	Central Market (Gate Fees)	3,500,000.00	3,500,000.00	646,150.00	2,530,052.00	72.3%	969,948.00
12020498	Contract Agreement Fee (General)	544,120,000.00	544,120,000.00	207,886,001.81	1,061,486,530.27	195.1%	-
							517,366,530.27

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>120205</b>	<b>FINES - GENERAL</b>	<b>189,813,000.00</b>	<b>189,813,000.00</b>	<b>6,281,500.00</b>	<b>35,114,388.00</b>	<b>18.5%</b>	<b>154,698,612.00</b>
12020501	FINES/PENALTIES	7,000,000.00	7,000,000.00	4,618,500.00	9,740,500.00	139.2%	2,740,500.00
12020503	COURT FINE AREA COURT	853,000.00	853,000.00	-	-	0.0%	853,000.00
12020504	COURT FINE MOBILE COURT	7,000,000.00	7,000,000.00	-	23,000.00	0.3%	6,977,000.00
12020506	PENALITIES CHARGES	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020507	Compensation on trees and eco trees	160,000.00	160,000.00	-	-	0.0%	160,000.00
12020508	Compensation on environmental degradation	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020509	Miscellaneous Traffic Violation	500,000.00	500,000.00	1,513,000.00	2,605,500.00	521.1%	-
12020541	Violation Charge	100,000.00	100,000.00	-	243,000.00	243.0%	143,000.00
12020542	Late Registration Charges	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020543	Other Penal Charges	150,000,000.00	150,000,000.00	150,000.00	22,502,388.00	15.0%	127,497,612.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,413,240,000.00</b>	<b>1,413,240,000.00</b>	<b>863,069,088.58</b>	<b>4,545,658,362.92</b>	<b>321.6%</b>	<b>-</b>
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,000,000.00	15,000,000.00	23,000,000.00	25,845,000.00	172.3%	-
12020613	SALES OF GOVT. BUILDINGS	-	-	92,226,458.00	942,189,366.00	-	942,189,366.00
12020615	Sales of Application Forms	20,500,000.00	20,500,000.00	-	9,984,012.87	48.7%	10,515,987.13
12020616	Radio Advertisement	7,000,000.00	7,000,000.00	429,000.00	1,424,000.00	20.3%	5,576,000.00
12020617	Commercial Advertisement/TV	3,000,000.00	3,000,000.00	368,000.00	1,620,000.00	54.0%	1,380,000.00
12020627	Sales of Fruit and Vegetables	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020633	Sales of Tueguya Farming Products	1,000,000,000.00	1,000,000,000.00	-	97,921,706.80	9.8%	902,078,293.20
12020634	Sales of Poultry Products	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020635	Sales of Milking Cows	90,000.00	90,000.00	-	-	0.0%	90,000.00
12020645	Sale of Vehicle Registration Book	2,500,000.00	2,500,000.00	766,250.00	2,647,250.00	105.9%	-
12020647	Sales of Other Forest Products	11,000,000.00	11,000,000.00	959,000.00	4,330,500.00	39.4%	6,669,500.00
12020649	Sales of Livestock from Ranchers	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020654	Sales of NDL Forms	50,000.00	50,000.00	106,400.00	145,200.00	290.4%	-
12020658	Sales of Bills of Enteries/Application Forms	150,000,000.00	150,000,000.00	1,200,000.00	1,200,000.00	0.8%	148,800,000.00
12020659	Side Sticker	2,500,000.00	2,500,000.00	505,500.00	5,218,500.00	208.7%	-
12020660	Miscellaneous General	200,000,000.00	200,000,000.00	743,508,480.58	3,453,132,827.25	1726.6%	-
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>243,800,000.00</b>	<b>243,800,000.00</b>	<b>3,206,000.00</b>	<b>41,853,474.95</b>	<b>17.2%</b>	<b>201,946,525.05</b>
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	50,000,000.00	-	500,000.00	1.0%	49,500,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	40,300,000.00	40,300,000.00	1,269,500.00	26,734,500.00	66.3%	13,565,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,500,000.00	2,500,000.00	-	60,000.00	2.4%	2,440,000.00
12020713	Earning from Commercial Activities/Printing	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020714	Earning from Workshops/Training Services (Works School)	-	-	10,000.00	47,500.00	-	47,500.00
12020717	Earning from Bakery Industries	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020718	Earnings from Mechanical Cultivation fees Tractor Hiring Se	20,000,000.00	20,000,000.00	272,000.00	3,178,500.00	15.9%	16,821,500.00
12020720	Earning from Royalties	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020721	Earnings from Heavy Duty	2,000,000.00	2,000,000.00	394,500.00	1,725,100.00	86.3%	274,900.00
12020722	Earnings from Conductor Badge	2,500,000.00	2,500,000.00	1,260,000.00	3,616,000.00	144.6%	-
12020724	Earnings from Football Academy	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
12020726	Earnings from Hospitals	98,000,000.00	98,000,000.00	-	5,991,874.95	6.1%	92,008,125.05
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>39,274,000.00</b>	<b>39,274,000.00</b>	<b>2,494,000.00</b>	<b>10,427,400.00</b>	<b>26.6%</b>	<b>28,846,600.00</b>
12020804	RENT ON CONFERENCE CENTRES	150,000.00	150,000.00	150,000.00	150,000.00	100.0%	-
12020806	Recovery of Housing Rent for Public Office Holders	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020807	Rent on Market Lets & Shops	12,024,000.00	12,024,000.00	2,154,000.00	8,091,400.00	67.3%	3,932,600.00
12020808	Rent on KUDA Shops	2,000,000.00	2,000,000.00	-	1,380,000.00	69.0%	620,000.00
12020810	Rents and Premium on Allocation of Land	20,000,000.00	20,000,000.00	-	335,000.00	1.7%	19,665,000.00
12020811	Transfer of Ownership	100,000.00	100,000.00	190,000.00	471,000.00	471.0%	-
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>1,679,005.00</b>	<b>14,509,377.00</b>	<b>-</b>	<b>14,509,377.00</b>
12020901	RENT ON GOVT. LAND	-	-	-	1,679,005.00	-	14,509,377.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>334,400,000.00</b>	<b>334,400,000.00</b>	<b>6,351,377.01</b>	<b>26,350,461.99</b>	<b>7.9%</b>	<b>308,049,538.01</b>
12021001	Interest/Repayment of Car Loan	40,000,000.00	40,000,000.00	6,124,512.01	26,007,577.99	65.0%	13,992,422.01
12021004	MOTOR VEHICLE REFURBISHING LOAN	20,000,000.00	20,000,000.00	25,002.00	91,674.00	0.5%	19,908,326.00
12021005	HOUSE REFURBISHING LOAN	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12021007	Refund of Compensation	300,000.00	300,000.00	200,000.00	245,000.00	81.7%	55,000.00
12021009	Repayment of Furniture Loans	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12021010	Repayment of Loan and Advances to Parastatals	100,000.00	100,000.00	-	-	0.0%	100,000.00
12021012	Repayment of Housing Loan	200,000,000.00	200,000,000.00	1,863.00	6,210.00	0.0%	199,993,790.00
12021013	Repayment of Car Loan Political Office Holder	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12021014	Re-Imbursement in Respect of Pension	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>104,400,000.00</b>	<b>104,400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>104,400,000.00</b>
12021206	INTEREST ON LOANS TO STATES	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12021210	BANK INTEREST	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12021212	RECOVERY OF DEBT	250,000.00	250,000.00	-	-	0.0%	250,000.00
12021213	SUMMONS TO A DEBTOR	150,000.00	150,000.00	-	-	0.0%	150,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
12021305	Environmental Audit Report	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>36,830,179,112.59</b>	<b>36,830,179,112.59</b>	<b>15,412,981,331.71</b>	<b>23,593,962,671.96</b>	<b>64.1%</b>	<b>13,236,216,440.63</b>
<b>1301</b>	<b>AID</b>	<b>7,423,395,134.25</b>	<b>7,423,395,134.25</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,423,395,134.25</b>
<b>130102</b>	<b>FOREIGN AID</b>	<b>7,423,395,134.25</b>	<b>7,423,395,134.25</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,423,395,134.25</b>
13010202	CAPITAL FOREIGN AID	7,423,395,134.25	7,423,395,134.25	-	-	0.0%	7,423,395,134.25
<b>1302</b>	<b>GRANTS</b>	<b>29,406,783,978.34</b>	<b>29,406,783,978.34</b>	<b>15,412,981,331.71</b>	<b>23,593,962,671.96</b>	<b>80.2%</b>	<b>5,812,821,306.38</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>21,078,056,697.14</b>	<b>21,078,056,697.14</b>	<b>15,412,981,331.71</b>	<b>19,093,962,671.96</b>	<b>90.6%</b>	<b>1,984,094,025.18</b>
13020102	CAPITAL GRANTS FROM FGN	7,929,592,289.46	7,929,592,289.46	687,675,472.00	4,247,471,987.04	53.6%	3,682,120,302.42
13020103	CURRENT GRANTS FROM LGAS	24,000,000.00	24,000,000.00	24,204,257.47	145,389,082.68	605.8%	121,389,082.68
13020104	CAPITAL GRANTS FROM LGAS	13,124,464,407.68	13,124,464,407.68	14,701,101,602.24	14,701,101,602.24	112.0%	1,576,637,194.56
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>8,328,727,281.20</b>	<b>8,328,727,281.20</b>	<b>-</b>	<b>4,500,000,000.00</b>	<b>54.0%</b>	<b>3,828,727,281.20</b>
13020202	CAPITAL FOREIGN GRANTS	8,328,727,281.20	8,328,727,281.20	-	4,500,000,000.00	54.0%	3,828,727,281.20
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>276,269,121,000.55</b>	<b>276,269,121,000.55</b>	<b>40,000,000,000.00</b>	<b>47,450,000,000.00</b>	<b>17.2%</b>	<b>228,819,121,000.55</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>25,604,252,647.38</b>	<b>25,604,252,647.38</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>25,604,252,647.38</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>25,604,252,647.38</b>	<b>25,604,252,647.38</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>25,604,252,647.38</b>
14020102	SALE OF FIXED ASSETS	15,820,107,602.00	15,820,107,602.00	-	-	0.0%	15,820,107,602.00
14020103	SALE OF GRA HOUSES	9,000,000,000.00	9,000,000,000.00	-	-	0.0%	9,000,000,000.00
14020104	SALE OF HOUSES STATEWIDE	784,145,045.38	784,145,045.38	-	-	0.0%	784,145,045.38
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>250,664,868,353.17</b>	<b>250,664,868,353.17</b>	<b>40,000,000,000.00</b>	<b>47,450,000,000.00</b>	<b>18.9%</b>	<b>203,214,868,353.17</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>57,028,242,313.17</b>	<b>57,028,242,313.17</b>	<b>40,000,000,000.00</b>	<b>40,000,000,000.00</b>	<b>70.1%</b>	<b>17,028,242,313.17</b>
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL	57,028,242,313.17	57,028,242,313.17	40,000,000,000.00	40,000,000,000.00	70.1%	17,028,242,313.17
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>193,636,626,040.00</b>	<b>193,636,626,040.00</b>	<b>-</b>	<b>7,450,000,000.00</b>	<b>3.8%</b>	<b>186,186,626,040.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIA	193,636,626,040.00	193,636,626,040.00	-	7,450,000,000.00	3.8%	186,186,626,040.00

## 2.C Expenditure by Administrative Classification

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

Kebbi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Expenditure</i></b>	<b><i>580,327,469,023.80</i></b>	<b><i>580,327,469,023.80</i></b>	<b><i>91,502,231,428.90</i></b>	<b><i>239,765,385,608.25</i></b>	<b><i>41.3%</i></b>	<b><i>340,562,083,415.55</i></b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>96,250,337,195.85</b>	<b>120,175,228,839.19</b>	<b>51,762,698,158.84</b>	<b>75,656,448,951.03</b>	<b>63.0%</b>	<b>44,518,779,888.16</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>15,382,050,943.23</b>	<b>17,412,692,354.21</b>	<b>1,810,252,994.24</b>	<b>7,964,870,789.35</b>	<b>45.7%</b>	<b>9,447,821,564.86</b>
011100100100	Office of the Executive Governor	13,394,521,845.13	15,394,521,845.13	1,456,361,932.32	6,773,497,192.32	44.0%	8,621,024,652.81
011100100200	Office of the Deputy Governor	666,200,000.00	666,200,000.00	174,800,000.00	666,200,000.00	100.0%	-
011100500100	Sustainable Development Goals (SDGs)	30,112,000.00	30,112,000.00	7,531,000.00	30,112,000.00	100.0%	-
011100800100	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	35,000,000.00	53,020,000.00	26.0%	150,580,000.00
011100900100	Due Process	88,000,000.00	88,000,000.00	27,750,000.00	42,750,000.00	48.6%	45,250,000.00
011101800100	Special Services	108,454,509.90	115,954,509.90	105,810,061.92	105,810,061.92	91.3%	10,144,447.98
011102800100	National Council for Women Society (NCWS)	600,000.00	600,000.00	-	-	0.0%	600,000.00
011103300100	State Agency for Control of AIDS/HIV	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
011103500100	Kebbi State Contributory Pension Board	29,500,000.00	29,500,000.00	3,000,000.00	6,000,000.00	20.3%	23,500,000.00
011113000100	Directorate of Protocol	601,062,588.20	624,203,999.18	-	287,481,535.11	46.1%	336,722,464.07
<b>011200000000</b>	<b>State Assembly</b>	<b>10,116,189,991.67</b>	<b>10,116,189,991.67</b>	<b>3,869,062,910.74</b>	<b>6,851,664,308.09</b>	<b>67.7%</b>	<b>3,264,525,683.58</b>
011200300100	State Assembly	9,811,362,861.89	9,811,362,861.89	3,816,961,981.08	6,799,563,378.43	69.3%	3,011,799,483.46
011200400100	House of Assembly Commission	304,827,129.78	304,827,129.78	52,100,929.66	52,100,929.66	17.1%	252,726,200.12
<b>012300000000</b>	<b>Ministry of Information and Culture</b>	<b>2,180,648,040.92</b>	<b>2,534,298,273.28</b>	<b>148,293,662.67</b>	<b>1,077,629,987.68</b>	<b>42.5%</b>	<b>1,456,668,285.60</b>
012300100100	Ministry of Information and Culture	1,747,213,657.05	2,097,213,657.05	55,449,262.82	712,834,090.13	34.0%	1,384,379,566.92
012300200100	History Bureau	3,600,000.00	6,000,000.00	1,590,000.00	6,000,000.00	100.0%	-
012300300100	Kebbi State Television (KBTV)	251,551,511.36	251,551,511.36	49,484,929.40	181,771,407.80	72.3%	69,780,103.56
012300400100	Kebbi Broadcasting Corporation (KBC)	178,282,872.51	179,533,104.87	41,769,470.45	177,024,489.75	98.6%	2,508,615.12
<b>012400000000</b>	<b>Ministry of Home Affairs and Internal Security</b>	<b>1,191,000,000.00</b>	<b>1,291,000,000.00</b>	<b>50,010,000.00</b>	<b>140,010,000.00</b>	<b>10.8%</b>	<b>1,150,990,000.00</b>
012400100100	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	50,010,000.00	140,010,000.00	10.8%	1,150,990,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>4,609,339,992.74</b>	<b>5,009,339,992.74</b>	<b>369,504,794.37</b>	<b>1,193,887,577.77</b>	<b>23.8%</b>	<b>3,815,452,414.97</b>
012501300100	General Administration	4,609,339,992.74	5,009,339,992.74	369,504,794.37	1,193,887,577.77	23.8%	3,815,452,414.97
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>459,826,135.99</b>	<b>559,826,135.99</b>	<b>269,590,702.16</b>	<b>401,180,558.59</b>	<b>71.7%</b>	<b>158,645,577.40</b>
014000100100	Office of the State Auditor General	276,866,659.77	376,866,659.77	237,279,095.21	270,854,130.79	71.9%	106,012,528.98
014000200100	Office of the Auditor General for Local Government	182,959,476.22	182,959,476.22	32,311,606.95	130,326,427.80	71.2%	52,633,048.42
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>295,080,006.88</b>	<b>295,080,006.88</b>	<b>15,989,291.51</b>	<b>63,706,227.30</b>	<b>21.6%</b>	<b>231,373,779.58</b>
014700100100	Civil Service Commission	295,080,006.88	295,080,006.88	15,989,291.51	63,706,227.30	21.6%	231,373,779.58
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission</b>	<b>86,127,965.20</b>	<b>86,127,965.20</b>	<b>9,033,342.78</b>	<b>33,142,256.82</b>	<b>38.5%</b>	<b>52,985,708.38</b>
014800100100	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	9,033,342.78	33,142,256.82	38.5%	52,985,708.38
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>98,649,545.86</b>	<b>116,649,545.86</b>	<b>2,664,440.84</b>	<b>54,030,481.47</b>	<b>46.3%</b>	<b>62,619,064.39</b>
014900100100	Local Government Service Commission	92,157,546.36	92,157,546.36	-	40,245,656.85	43.7%	51,911,889.51
014900200100	Local Government Pension Board	6,491,999.50	24,491,999.50	2,664,440.84	13,784,824.62	56.3%	10,707,174.88
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>47,989,465,127.15</b>	<b>71,364,465,127.15</b>	<b>44,827,486,234.12</b>	<b>54,118,274,973.44</b>	<b>75.8%</b>	<b>17,246,190,153.71</b>
016100100100	Office of the Secretary to the State Government	47,624,827,282.55	70,924,827,282.55	44,790,875,994.58	53,879,360,796.40	76.0%	17,045,466,486.15
016102100100	Liaison Office - Abuja	206,000,000.00	281,000,000.00	-	134,760,000.96	48.0%	146,239,999.04
016102100200	Liaison Office - Kaduna	13,650,000.00	13,650,000.00	4,615,990.00	9,725,980.00	71.3%	3,924,020.00
016102100300	Liaison Office - Sokoto	4,000,000.00	4,000,000.00	411,342.00	2,362,381.00	59.1%	1,637,619.00
016102100400	Liaison Office - Lagos	2,200,000.00	2,200,000.00	-	900,000.00	40.9%	1,300,000.00
016103700100	Pilgrims Welfare Agency (PWA)	138,787,844.60	138,787,844.60	31,582,907.54	91,165,815.08	65.7%	47,622,029.52

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>0164000000000</b>	<b>Ministry of Special Duties</b>	<b>7,724,100,000.00</b>	<b>5,271,700,000.00</b>	<b>169,308,624.00</b>	<b>1,156,571,834.00</b>	<b>21.9%</b>	<b>4,115,128,166.00</b>
016400100100	Ministry for Special Duties	7,677,100,000.00	5,224,700,000.00	158,488,624.00	1,124,951,834.00	21.5%	4,099,748,166.00
016400200100	Persons With Disability Commission	47,000,000.00	47,000,000.00	10,820,000.00	31,620,000.00	67.3%	15,380,000.00
<b>0165000000000</b>	<b>Ministry of Religious Affairs</b>	<b>3,601,260,000.00</b>	<b>3,601,260,000.00</b>	<b>68,920,000.00</b>	<b>2,062,627,301.40</b>	<b>57.3%</b>	<b>1,538,632,698.60</b>
016500100100	Ministry of Religious Affairs	3,592,500,000.00	3,592,500,000.00	68,920,000.00	2,058,906,997.75	57.3%	1,533,593,002.25
01650200100	Preaching Board	8,760,000.00	8,760,000.00	-	3,720,303.65	42.5%	5,039,696.35
<b>0166000000000</b>	<b>Ministry of Establishment, Training and Pension</b>	<b>2,516,599,446.21</b>	<b>2,516,599,446.21</b>	<b>152,581,161.41</b>	<b>538,852,655.12</b>	<b>21.4%</b>	<b>1,977,746,791.09</b>
016600100100	Ministry of Establishment, Training and Pension	2,516,239,446.21	2,516,239,446.21	152,491,161.41	538,492,655.12	21.4%	1,977,746,791.09
016600700100	State Manpower Committee	360,000.00	360,000.00	90,000.00	360,000.00	100.0%	-
<b>0200000000000</b>	<b>Economic Sector</b>	<b>305,214,538,424.06</b>	<b>265,062,843,151.27</b>	<b>15,004,324,586.06</b>	<b>87,625,807,367.55</b>	<b>33.1%</b>	<b>177,437,035,783.72</b>
<b>0215000000000</b>	<b>Ministry of Agriculture</b>	<b>103,071,423,494.09</b>	<b>61,869,726,097.63</b>	<b>111,087,201.45</b>	<b>12,980,370,521.99</b>	<b>21.0%</b>	<b>48,889,355,575.64</b>
021500100100	Ministry of Agriculture	102,335,852,821.20	61,134,155,424.74	-	12,494,577,987.33	20.4%	48,639,577,437.41
021510200100	Kebbi Agricultural and Rural Development Agency (KARA)	690,450,717.44	690,450,717.44	101,477,212.59	450,732,579.85	65.3%	239,718,137.59
021510300100	Rural Access Mobility Project (RAMP)	3,280,000.00	3,280,000.00	-	-	0.0%	3,280,000.00
021510900100	Forestry II Project	32,239,955.45	32,239,955.45	7,859,988.86	31,559,954.81	97.9%	680,000.64
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,600,000.00	9,600,000.00	1,750,000.00	3,500,000.00	36.5%	6,100,000.00
<b>0220000000000</b>	<b>Ministry of Finance</b>	<b>39,598,017,653.97</b>	<b>40,598,017,653.97</b>	<b>4,809,174,115.74</b>	<b>14,772,816,843.55</b>	<b>36.4%</b>	<b>25,825,200,810.42</b>
022000100100	Ministry of Finance (Hqt)	19,693,279,172.23	20,693,279,172.23	2,755,053,190.52	10,393,542,564.13	50.2%	10,299,736,608.10
022000200100	Debt Management Office	15,018,337,731.43	15,018,337,731.43	1,286,783,595.38	3,495,660,928.68	23.3%	11,522,676,802.75
022000700100	Accountant General's Office	4,417,000,000.00	4,417,000,000.00	730,884,000.00	730,884,000.00	16.5%	3,686,116,000.00
022000700200	Kebbi State Project Financial Management Unit (PBMU)	13,920,290.56	13,920,290.56	-	6,710,145.30	48.2%	7,210,145.26
022000800100	Board of Internal Revenue	386,953,055.75	386,953,055.75	36,453,329.84	146,019,205.44	37.7%	240,933,850.31
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	-	0.0%	68,527,404.00
<b>0222000000000</b>	<b>Ministry of Commerce and Industry</b>	<b>3,314,352,407.98</b>	<b>3,330,308,595.20</b>	<b>61,368,661.24</b>	<b>339,969,771.07</b>	<b>10.2%</b>	<b>2,990,338,824.13</b>
022200100100	Ministry of Commerce and Industry (Hqt)	3,114,777,662.71	3,114,777,662.71	48,156,731.74	211,099,212.56	6.8%	2,903,678,450.15
022205200100	Tourisms Board	103,636,951.67	103,636,951.67	13,211,929.50	53,167,715.75	51.3%	50,469,235.92
022205300100	Birnin Kebbi Central Market	95,937,793.60	111,893,980.82	-	75,702,842.76	67.7%	36,191,138.06
<b>0228000000000</b>	<b>Ministry of Digital Economy</b>	<b>6,900,000,000.00</b>	<b>11,238,480,000.00</b>	<b>46,820,000.00</b>	<b>1,620,000,000.00</b>	<b>14.4%</b>	<b>9,618,480,000.00</b>
022800100100	Ministry of Digital Economy	6,900,000,000.00	11,238,480,000.00	46,820,000.00	1,620,000,000.00	14.4%	9,618,480,000.00
<b>0233000000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>	<b>2,413,000,000.00</b>	<b>2,413,000,000.00</b>	<b>15,000,000.00</b>	<b>606,678,000.00</b>	<b>25.1%</b>	<b>1,806,322,000.00</b>
023300100100	Ministry of Solid Minerals Development and Mining	2,413,000,000.00	2,413,000,000.00	15,000,000.00	606,678,000.00	25.1%	1,806,322,000.00
<b>0234000000000</b>	<b>Ministry of Works and Transport</b>	<b>59,707,833,433.24</b>	<b>59,732,833,433.24</b>	<b>3,015,477,758.00</b>	<b>33,747,054,954.81</b>	<b>56.5%</b>	<b>25,985,778,478.43</b>
023400100100	Ministry of Works and Transport	59,707,833,433.24	59,732,833,433.24	3,015,477,758.00	33,747,054,954.81	56.5%	25,985,778,478.43
<b>0229000000000</b>	<b>Ministry of Transport and Renewable Energy</b>	<b>5,527,607,991.20</b>	<b>5,527,607,991.20</b>	<b>561,659,089.55</b>	<b>805,108,013.20</b>	<b>14.6%</b>	<b>4,722,499,978.00</b>
022900100100	Ministry of Transport and Renewable Energy (Hqt)	2,808,582,532.00	2,808,582,532.00	16,800,000.00	60,000,000.00	2.1%	2,748,582,532.00
022910500100	Sir Ahmadu Bello International Airport	2,719,025,459.20	2,719,025,459.20	544,859,089.55	745,108,013.20	27.4%	1,973,917,446.00
<b>0238000000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>	<b>23,676,926,100.35</b>	<b>20,862,970,680.77</b>	<b>1,088,579,567.40</b>	<b>4,161,060,840.00</b>	<b>19.9%</b>	<b>16,701,909,840.77</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	23,139,686,100.35	20,325,730,680.77	1,076,579,567.40	4,137,060,840.00	20.4%	16,188,669,840.77
023800400100	KBS Bureau of Statistics	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
023800500100	Kebbi State Community and Social Development Agency	34,240,000.00	34,240,000.00	-	-	0.0%	34,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	29,000,000.00	29,000,000.00	12,000,000.00	24,000,000.00	82.8%	5,000,000.00
023800700100	COVID-19 Action Recovery and Economic Stimulus (CA)	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
<b>0250000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>50,790,000.00</b>	<b>50,790,000.00</b>	<b>900,000.00</b>	<b>3,600,000.00</b>	<b>7.1%</b>	<b>47,190,000.00</b>
025000100100	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	900,000.00	3,600,000.00	7.1%	47,190,000.00
<b>0252000000000</b>	<b>Ministry of Water Resources</b>	<b>9,828,097,661.41</b>	<b>9,828,097,661.41</b>	<b>1,262,084,161.50</b>	<b>2,105,990,739.90</b>	<b>21.4%</b>	<b>7,722,106,921.51</b>
025200100100	Ministry of Water Resources	9,227,446,792.86	9,227,446,792.86	1,262,084,161.50	1,891,168,702.56	20.5%	7,336,278,090.30
025210200100	Water Board	589,161,787.00	589,161,787.00	-	208,912,704.75	35.5%	380,249,082.25
025210300100	State Rural Water Supply & Sanitation Agency (RUWA)	11,489,081.55	11,489,081.55	-	5,909,332.59	51.4%	5,579,748.96

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>23,176,812,614.30</b>	<b>24,509,333,970.33</b>	-	<b>4,626,774,694.70</b>	<b>18.9%</b>	<b>19,882,559,275.63</b>
025300100100	Ministry of Lands & Housing	23,132,855,305.82	24,465,376,661.85	-	4,609,690,415.65	18.8%	19,855,686,246.20
025300300100	State Housing Corporation	19,957,308.48	19,957,308.48	-	8,984,279.05	45.0%	10,973,029.43
025300200100	Office of the Surveyor General	24,000,000.00	24,000,000.00	-	8,100,000.00	33.8%	15,900,000.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>	<b>2,862,297,415.64</b>	<b>2,862,297,415.64</b>	<b>867,096,458.55</b>	<b>1,188,326,820.63</b>	<b>41.5%</b>	<b>1,673,970,595.01</b>
025400100100	Ministry of Rural and Community Development	83,500,000.00	83,500,000.00	15,010,000.00	60,000,000.00	71.9%	23,500,000.00
025410000000	Rural Electrification Board (REB)	2,778,797,415.64	2,778,797,415.64	852,086,458.55	1,128,326,820.63	40.6%	1,650,470,595.01
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>	<b>13,767,794,664.54</b>	<b>13,942,794,664.54</b>	<b>965,796,852.22</b>	<b>7,063,275,493.24</b>	<b>50.7%</b>	<b>6,879,519,171.30</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	13,767,794,664.54	13,942,794,664.54	965,796,852.22	7,063,275,493.24	50.7%	6,879,519,171.30
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Develop</b>	<b>11,319,584,987.34</b>	<b>8,296,584,987.34</b>	<b>2,199,280,720.41</b>	<b>3,604,780,674.46</b>	<b>43.4%</b>	<b>4,691,804,312.88</b>
026900100100	Ministry of Physical Planning and Urban Development	10,759,185,560.00	7,856,185,560.00	2,186,185,720.41	3,311,575,246.91	42.2%	4,544,610,313.09
026900200100	Kebbi Urban Development Authority (KUDA)	521,399,427.34	401,399,427.34	13,095,000.00	275,205,427.55	68.6%	126,193,999.79
026900300100	Kebbi Geographic Information System Agency (KEBGI)	39,000,000.00	39,000,000.00	-	18,000,000.00	46.2%	21,000,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>24,626,926,941.27</b>	<b>26,860,426,941.27</b>	<b>4,143,256,044.32</b>	<b>11,014,126,406.68</b>	<b>41.0%</b>	<b>15,846,300,534.59</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>6,517,985,949.57</b>	<b>8,751,485,949.57</b>	<b>1,003,342,065.67</b>	<b>4,398,977,822.22</b>	<b>50.3%</b>	<b>4,352,508,127.35</b>
031801100100	Judicial Service Commission	625,277,470.02	2,275,277,470.02	117,511,501.02	409,511,003.65	18.0%	1,865,766,466.37
031805100100	High Court	2,882,850,789.00	3,066,350,789.00	574,527,196.82	2,780,821,633.20	90.7%	285,529,155.80
031805300100	Sharia Court	3,009,857,690.55	3,409,857,690.55	311,303,367.83	1,208,645,185.37	35.4%	2,201,212,505.18
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>18,108,940,991.70</b>	<b>18,108,940,991.70</b>	<b>3,139,913,978.65</b>	<b>6,615,148,584.46</b>	<b>36.5%</b>	<b>11,493,792,407.24</b>
032600100100	Ministry of Justice	18,017,128,006.70	18,017,128,006.70	3,067,774,127.33	6,543,008,733.14	36.3%	11,474,119,273.56
032600200100	Law Reform Commission	91,812,985.00	91,812,985.00	72,139,851.32	72,139,851.32	78.6%	19,673,133.68
<b>050000000000</b>	<b>Social Sector</b>	<b>154,235,666,462.62</b>	<b>168,228,970,092.07</b>	<b>20,591,952,639.69</b>	<b>65,469,002,882.99</b>	<b>38.9%</b>	<b>102,759,967,209.08</b>
<b>051300000000</b>	<b>Ministry of Youths &amp; Sports</b>	<b>3,018,542,264.35</b>	<b>3,018,542,264.35</b>	<b>110,930,765.48</b>	<b>1,950,920,310.21</b>	<b>64.6%</b>	<b>1,067,621,954.14</b>
051300100100	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	110,930,765.48	1,950,920,310.21	64.6%	1,067,621,954.14
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>5,699,477,254.40</b>	<b>5,699,477,254.40</b>	<b>183,377,662.20</b>	<b>1,048,705,105.41</b>	<b>18.4%</b>	<b>4,650,772,148.99</b>
051400100100	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	183,377,662.20	1,048,705,105.41	18.4%	4,650,772,148.99
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>	<b>40,292,466,800.42</b>	<b>39,178,779,885.50</b>	<b>6,951,085,231.03</b>	<b>27,741,328,045.93</b>	<b>70.8%</b>	<b>11,437,451,839.57</b>
051700100100	Ministry for Basic and Secondary Education	22,680,833,250.26	21,075,146,335.34	345,774,594.58	14,338,166,816.05	68.0%	6,736,979,519.29
051700300100	Universal Basic Education (UBE)	11,364,914,581.22	11,364,914,581.22	4,846,484,495.62	7,611,096,627.65	67.0%	3,753,817,953.57
051700300200	Primary School Staff Pension Board	9,003,191.02	11,003,191.02	2,202,143.71	8,823,574.84	80.2%	2,179,616.18
051700800100	Library Board	111,120,763.07	111,120,763.07	26,867,145.97	82,792,611.77	74.5%	28,328,151.30
051702600100	Arabic & Islamic Education Board	1,381,519,909.06	1,381,519,909.06	172,104,197.05	691,390,133.53	50.0%	690,129,775.53
051702700100	Abdullahi Fodio Islamic Centre	178,690,047.00	178,690,047.00	45,435,252.31	171,249,755.30	95.8%	7,440,291.70
051702800100	Agency for Adult Education	37,381,260.22	37,381,260.22	37,006,260.22	37,006,260.22	99.0%	375,000.00
051705700100	Secondary School Management Board	4,529,003,798.57	5,019,003,798.57	1,475,211,141.57	4,800,802,266.57	95.7%	218,201,532.00
<b>056300000000</b>	<b>Ministry for Higher Education</b>	<b>16,302,785,587.92</b>	<b>16,305,785,587.92</b>	<b>4,060,857,601.49</b>	<b>9,018,088,936.54</b>	<b>55.3%</b>	<b>7,287,696,651.38</b>
056300100100	Ministry for Higher Education	5,098,716,542.26	5,098,716,542.26	1,420,361,335.90	2,446,210,281.10	48.0%	2,652,506,261.16
056300200100	State Polytechnic, Dakin Gari	2,744,182,398.25	2,744,182,398.25	220,216,512.52	741,959,117.52	27.0%	2,002,223,280.73
056301900100	Adamu Augie College of Education, Argungu	2,344,011,935.00	2,344,011,935.00	326,136,493.79	1,264,031,516.52	53.9%	1,079,980,418.48
056302100100	State University of Science & Technology Aliero	5,551,766,468.48	5,551,766,468.48	1,962,533,112.07	4,066,314,822.16	73.2%	1,485,451,646.32
056302800100	College of Preliminary Studies, Yauri	525,859,587.91	525,859,587.91	121,704,363.00	460,075,608.00	87.5%	65,833,979.91
056305600100	State Scholarship Board	38,248,656.02	41,248,656.02	9,905,784.21	39,497,591.24	95.8%	1,751,064.78
<b>052100000000</b>	<b>Ministry of Health</b>	<b>53,564,687,449.94</b>	<b>68,668,677,994.31</b>	<b>6,140,914,000.45</b>	<b>17,911,288,591.46</b>	<b>26.1%</b>	<b>50,757,389,402.85</b>
052100100100	Ministry of Health	40,543,135,378.33	49,647,125,922.70	4,515,681,123.89	12,760,588,257.36	25.7%	36,886,537,665.34
052100300100	Primary Health Care Development Agency	4,891,425,012.00	10,891,425,012.00	197,814,160.06	946,335,940.24	8.7%	9,945,089,071.76
052102600100	Sir-Yahaya Memorial Hospital	1,053,456,830.89	1,053,456,830.89	210,751,867.75	844,783,837.95	80.2%	208,672,992.94
052102700100	Kebbi Medical Centre Kalgo	294,000,000.00	294,000,000.00	257,510,000.00	281,500,000.00	95.7%	12,500,000.00
052110200100	General Hospitals	220,054,751.00	220,054,751.00	176,314,751.00	220,054,751.00	100.0%	-
052110400100	College of Nursing Sciences	1,052,357,359.10	1,052,357,359.10	110,211,152.12	469,842,554.28	44.6%	582,514,804.82
052110600100	College of Health Sciences Technology, Jega	470,892,086.00	470,892,086.00	122,797,116.00	427,032,849.00	90.7%	43,859,237.00
052110800100	Kebbi State Contributory Healthcare Management Agency	3,870,222,640.63	3,870,222,640.63	549,833,829.63	1,961,150,401.63	50.7%	1,909,072,239.00
052110900100	Drugs and Medical Consumables Management Agency	1,169,143,391.99	1,169,143,391.99	-	-	0.0%	1,169,143,391.99
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>29,434,882,710.07</b>	<b>29,434,882,710.07</b>	<b>3,075,141,905.49</b>	<b>4,907,946,835.07</b>	<b>16.7%</b>	<b>24,526,935,875.00</b>
053500100100	Ministry of Environment	29,409,100,000.00	29,409,100,000.00	3,068,778,652.51	4,885,644,125.00	16.6%	24,523,455,875.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	25,782,710.07	25,782,710.07	6,363,252.98	22,302,710.07	86.5%	3,480,000.00
<b>054400000000</b>	<b>Minsitry of Humanitarian and Empowerment</b>	<b>5,329,200,000.00</b>	<b>5,329,200,000.00</b>	<b>18,300,000.00</b>	<b>2,686,170,719.20</b>	<b>50.4%</b>	<b>2,643,029,280.80</b>
054400100100	Ministry of Humanitarian and Empowerment	4,673,000,000.00	4,673,000,000.00	15,000,000.00	2,680,170,719.20	57.4%	1,992,829,280.80
054400200100	Social Security Welfare Fund	653,600,000.00	653,600,000.00	900,000.00	3,600,000.00	0.6%	650,000,000.00
054400500100	School of Handicap	2,600,000.00	2,600,000.00	2,400,000.00	2,400,000.00	92.3%	200,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>593,624,395.52</b>	<b>593,624,395.52</b>	<b>51,345,473.55</b>	<b>204,554,339.17</b>	<b>34.5%</b>	<b>389,070,056.35</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	587,602,956.92	587,602,956.92	48,469,505.92	198,783,340.57	33.8%	388,819,616.35
055100100200	Kebbi Council of Chiefs	6,021,438.60	6,021,438.60	2,875,967.63	5,770,998.60	95.8%	250,440.00

**Table 5: Personnel Expenditure by Administrative Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Personnel Expenditure</i></b>	<b><i>58,619,561,792.41</i></b>	<b><i>59,598,572,651.81</i></b>	<b><i>13,611,667,709.54</i></b>	<b><i>44,824,841,833.86</i></b>	<b><i>75.2%</i></b>	<b><i>14,773,730,817.95</i></b>
<b>0100000000000</b>	<b>Administration Sector</b>	<b>4,277,558,630.22</b>	<b>4,469,450,273.56</b>	<b>1,780,407,504.14</b>	<b>3,392,057,841.21</b>	<b>75.9%</b>	<b>1,077,392,432.35</b>
<b>0111000000000</b>	<b>Governor's Office</b>	<b>402,899,489.23</b>	<b>433,540,900.21</b>	<b>34,273,399.24</b>	<b>130,777,094.35</b>	<b>30.2%</b>	<b>302,763,805.86</b>
011100100100	Office of the Executive Governor	365,163,391.13	365,163,391.13	23,663,337.32	95,110,797.32	26.0%	270,052,593.81
011100100200	Office of the Deputy Governor	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	100.0%	-
011101800100	Special Services	5,173,509.90	12,673,509.90	10,110,061.92	10,110,061.92	79.8%	2,563,447.98
01111300100	Direktorate of Protocol	31,562,588.20	54,703,999.18	-	24,556,235.11	44.9%	30,147,764.07
<b>0112000000000</b>	<b>State Assembly</b>	<b>912,428,540.67</b>	<b>912,428,540.67</b>	<b>313,788,078.74</b>	<b>668,401,877.09</b>	<b>73.3%</b>	<b>244,026,663.58</b>
01200300100	State Assembly	870,401,410.89	870,401,410.89	279,997,149.08	634,610,947.43	72.9%	235,790,463.46
01200400100	House of Assembly Commission	42,027,129.78	42,027,129.78	33,790,929.66	33,790,929.66	80.4%	8,236,200.12
<b>0123000000000</b>	<b>Ministry of Information and Culture</b>	<b>573,538,040.92</b>	<b>574,788,273.28</b>	<b>125,259,662.67</b>	<b>497,075,877.13</b>	<b>86.5%</b>	<b>77,712,396.15</b>
012300100100	Ministry of Information and Culture	174,213,657.05	174,213,657.05	39,525,262.82	159,313,979.58	91.4%	14,899,677.47
012300300100	Kebbi State Television (KBTV)	229,341,511.36	229,341,511.36	45,534,929.40	166,961,407.80	72.8%	62,380,103.56
012300400100	Kebbi Broadcasting Corporation (KBC)	169,982,872.51	171,233,104.87	40,199,470.45	170,800,489.75	99.7%	432,615.12
<b>0125000000000</b>	<b>Office of the Head of State Civil Service</b>	<b>555,239,992.74</b>	<b>555,239,992.74</b>	<b>111,293,275.95</b>	<b>411,053,304.35</b>	<b>74.0%</b>	<b>144,186,688.39</b>
012501300100	General Administration	555,239,992.74	555,239,992.74	111,293,275.95	411,053,304.35	74.0%	144,186,688.39
<b>0140000000000</b>	<b>Office of the State Auditor General</b>	<b>195,538,706.86</b>	<b>195,538,706.86</b>	<b>82,450,702.16</b>	<b>149,040,558.59</b>	<b>76.2%</b>	<b>46,498,148.27</b>
014000100100	Office of the State Auditor General	99,670,254.64	99,670,254.64	64,779,095.21	78,354,130.79	78.6%	21,316,123.85
014000200100	Office of the Auditor General for Local Government	95,868,452.22	95,868,452.22	17,671,606.95	70,686,427.80	73.7%	25,182,024.42
<b>0147000000000</b>	<b>Civil Service Commission (CSC)</b>	<b>60,080,006.88</b>	<b>60,080,006.88</b>	<b>9,809,040.81</b>	<b>40,325,976.60</b>	<b>67.1%</b>	<b>19,754,030.28</b>
014700100100	Civil Service Commission	60,080,006.88	60,080,006.88	9,809,040.81	40,325,976.60	67.1%	19,754,030.28
<b>0148000000000</b>	<b>Kebbi State Independent Electoral Commission</b>	<b>62,127,965.20</b>	<b>62,127,965.20</b>	<b>7,533,342.78</b>	<b>27,622,256.82</b>	<b>44.5%</b>	<b>34,505,708.38</b>
014800100100	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	7,533,342.78	27,622,256.82	44.5%	34,505,708.38
<b>0149000000000</b>	<b>Local Government Service Commission</b>	<b>60,540,857.86</b>	<b>60,540,857.86</b>	<b>724,600.84</b>	<b>35,230,961.47</b>	<b>58.2%</b>	<b>25,309,896.39</b>
014900100100	Local Government Service Commission	56,098,858.36	56,098,858.36	-	31,245,656.85	55.7%	24,853,201.51
014900200100	Local Government Pension Board	4,441,999.50	4,441,999.50	724,600.84	3,985,304.62	89.7%	456,694.88
<b>0161000000000</b>	<b>Office of the Secretary to the State Government</b>	<b>1,102,515,583.65</b>	<b>1,102,515,583.65</b>	<b>979,933,039.54</b>	<b>1,005,515,776.04</b>	<b>91.2%</b>	<b>96,999,807.61</b>
016100100100	Office of the Secretary to the State Government	1,030,227,739.05	1,030,227,739.05	960,000,000.00	960,000,000.00	93.2%	70,227,739.05
016102100100	Liaison Office - Abuja	15,600,000.00	15,600,000.00	-	5,199,999.96	33.3%	10,400,000.04
016102100200	Liaison Office - Kaduna	7,950,000.00	7,950,000.00	2,198,790.00	4,397,580.00	55.3%	3,552,420.00
016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	151,342.00	752,381.00	38.6%	1,197,619.00
016103700100	Pilgrims Welfare Agency (PWA)	46,787,844.60	46,787,844.60	17,582,907.54	35,165,815.08	75.2%	11,622,029.52
<b>0164000000000</b>	<b>Ministry of Special Duties</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	<b>5,600,000.00</b>	<b>23,000,000.00</b>	<b>100.0%</b>	<b>-</b>
016400200100	Persons With Disability Commission	23,000,000.00	23,000,000.00	5,600,000.00	23,000,000.00	100.0%	-
<b>0165000000000</b>	<b>Ministry of Religious Affairs</b>	<b>7,410,000.00</b>	<b>7,410,000.00</b>	<b>-</b>	<b>2,800,303.65</b>	<b>37.8%</b>	<b>4,609,696.35</b>
016502200100	Preaching Board	7,410,000.00	7,410,000.00	-	2,800,303.65	37.8%	4,609,696.35
<b>0166000000000</b>	<b>Ministry of Establishment, Training and Pension</b>	<b>322,239,446.21</b>	<b>482,239,446.21</b>	<b>109,742,361.41</b>	<b>401,213,855.12</b>	<b>83.2%</b>	<b>81,025,591.09</b>
016600100100	Ministry of Establishment, Training and Pension	322,239,446.21	482,239,446.21	109,742,361.41	401,213,855.12	83.2%	81,025,591.09

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>020000000000</b>	<b>Economic Sector</b>	<b>21,784,157,233.72</b>	<b>21,978,831,413.84</b>	<b>3,238,802,720.04</b>	<b>12,630,911,985.89</b>	<b>57.5%</b>	<b>9,347,919,427.95</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>992,963,172.89</b>	<b>1,053,463,172.89</b>	<b>107,777,201.45</b>	<b>723,458,971.99</b>	<b>68.7%</b>	<b>330,004,200.90</b>
021500100100	Ministry of Agriculture	281,312,500.00	341,812,500.00	-	247,821,437.33	72.5%	93,991,062.67
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	682,050,717.44	682,050,717.44	100,377,212.59	446,037,579.85	65.4%	236,013,137.59
021510900100	Forestry II Project	29,599,955.45	29,599,955.45	7,399,988.86	29,599,954.81	100.0%	0.64
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>17,156,642,390.42</b>	<b>17,156,642,390.42</b>	<b>2,007,238,101.96</b>	<b>8,594,055,704.18</b>	<b>50.1%</b>	<b>8,562,586,686.24</b>
02200100100	Ministry of Finance (Hqt)	13,369,779,172.23	13,369,779,172.23	1,972,710,772.14	8,450,626,303.46	63.2%	4,919,152,868.77
02200200100	Debt Management Office	3,629,489,871.88	3,629,489,871.88	-	-	0.0%	3,629,489,871.88
02200700200	Kebbi State Project Financial Management Unit (PFMU)	9,220,290.56	9,220,290.56	-	4,610,145.30	50.0%	4,610,145.26
02200800100	Board of Internal Revenue	148,153,055.75	148,153,055.75	34,527,329.82	138,819,255.42	93.7%	9,333,800.33
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>238,481,692.98</b>	<b>284,437,880.20</b>	<b>43,068,661.24</b>	<b>244,469,771.07</b>	<b>85.9%</b>	<b>39,968,109.13</b>
02220100100	Ministry of Commerce and Industry (Hqt)	106,406,947.71	136,406,947.71	31,176,731.74	125,099,212.56	91.7%	11,307,735.15
022205200100	Tourisms Board	50,786,951.67	50,786,951.67	11,891,929.50	47,567,715.75	93.7%	3,219,235.92
022205300100	Birnin Kebbi Central Market	81,287,793.60	97,243,980.82	-	71,802,842.76	73.8%	25,441,138.06
<b>023400000000</b>	<b>Ministry of Works and Transport</b>	<b>513,833,433.24</b>	<b>538,833,433.24</b>	<b>144,107,253.40</b>	<b>535,395,142.42</b>	<b>99.4%</b>	<b>3,438,290.82</b>
02340100100	Ministry of Works and Transport	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
<b>022900000000</b>	<b>Ministry of Transport and Renewable Energy</b>	<b>117,025,459.20</b>	<b>137,025,459.20</b>	<b>32,682,974.55</b>	<b>130,731,898.20</b>	<b>95.4%</b>	<b>6,293,561.00</b>
022910500100	Sir Ahmadu Bello International Airport	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>	<b>93,690,903.28</b>	<b>93,690,903.28</b>	<b>24,842,467.40</b>	<b>60,289,740.00</b>	<b>64.3%</b>	<b>33,401,163.28</b>
02380100100	Ministry of Budget & Economic Planning (Hqt)	66,450,903.28	66,450,903.28	24,842,467.40	60,289,740.00	90.7%	6,161,163.28
02380500100	Kebbi State Community and Social Development Agency (CSDA)	22,240,000.00	22,240,000.00	-	-	0.0%	22,240,000.00
02380600100	Kebbi Investment Promotion Agency (KIPA)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>39,150,000.00</b>	<b>39,150,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>39,150,000.00</b>
02500100100	Fiscal Responsibility Commission	39,150,000.00	39,150,000.00	-	-	0.0%	39,150,000.00
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>397,348,214.41</b>	<b>397,348,214.41</b>	<b>65,509,207.82</b>	<b>376,605,206.20</b>	<b>94.8%</b>	<b>20,743,008.21</b>
025200100100	Ministry of Water Resources	162,863,168.86	162,863,168.86	65,509,207.82	162,863,168.86	100.0%	-
025210200100	Water Board	229,320,000.00	229,320,000.00	-	208,912,704.75	91.1%	20,407,295.25
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	5,165,045.55	5,165,045.55	-	4,829,332.59	93.5%	335,712.96
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>182,388,379.78</b>	<b>225,606,372.68</b>	<b>-</b>	<b>150,864,694.70</b>	<b>66.9%</b>	<b>74,741,677.98</b>
025300100100	Ministry of Lands & Housing	165,881,071.30	209,099,064.20	-	142,780,415.65	68.3%	66,318,648.55
025300300100	State Housing Corporation	16,507,308.48	16,507,308.48	-	8,084,279.05	49.0%	8,423,029.43
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>	<b>32,479,415.64</b>	<b>32,479,415.64</b>	<b>-</b>	<b>24,296,373.83</b>	<b>74.8%</b>	<b>8,183,041.81</b>
025410300100	Rural Electrification Board (REB)	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>	<b>1,767,254,744.54</b>	<b>1,767,254,744.54</b>	<b>813,576,852.22</b>	<b>1,607,578,475.75</b>	<b>91.0%</b>	<b>159,676,268.79</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	1,767,254,744.54	1,767,254,744.54	813,576,852.22	1,607,578,475.75	91.0%	159,676,268.79
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Development</b>	<b>252,899,427.34</b>	<b>252,899,427.34</b>	<b>-</b>	<b>183,166,007.55</b>	<b>72.4%</b>	<b>69,733,419.79</b>
026900200100	Kebbi Urban Development Authority (KUDA)	247,899,427.34	247,899,427.34	-	183,166,007.55	73.9%	64,733,419.79
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>2,083,988,274.87</b>	<b>2,083,988,274.87</b>	<b>497,831,057.49</b>	<b>1,834,230,124.63</b>	<b>88.0%</b>	<b>249,758,150.24</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>1,933,867,283.17</b>	<b>1,933,867,283.17</b>	<b>431,690,054.14</b>	<b>1,719,787,515.47</b>	<b>88.9%</b>	<b>214,079,767.70</b>
031801100100	Judicial Service Commission	168,277,470.02	168,277,470.02	32,536,554.49	110,262,433.15	65.5%	58,015,036.87
031805100100	High Court	900,989,629.00	900,989,629.00	208,753,231.82	849,322,296.95	94.3%	51,667,332.05
031805300100	Sharia Court	864,600,184.15	864,600,184.15	190,400,267.83	760,202,785.37	87.9%	104,397,398.78
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>150,120,991.70</b>	<b>150,120,991.70</b>	<b>66,141,003.35</b>	<b>114,442,609.16</b>	<b>76.2%</b>	<b>35,678,382.54</b>
032600100100	Ministry of Justice	105,308,006.70	105,308,006.70	24,001,152.03	72,302,757.84	68.7%	33,005,248.86
032600200100	Law Reform Commission	44,812,985.00	44,812,985.00	42,139,851.32	42,139,851.32	94.0%	2,673,133.68

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>050000000000</b>	<b>Social Sector</b>	<b>30,473,857,653.60</b>	<b>31,066,302,689.54</b>	<b>8,094,626,427.87</b>	<b>26,967,641,882.13</b>	<b>86.8%</b>	<b>4,098,660,807.41</b>
<b>051300000000</b>	<b>Ministry of Youths &amp; Sports</b>	<b>119,642,264.35</b>	<b>119,642,264.35</b>	<b>25,346,861.48</b>	<b>104,291,680.21</b>	<b>87.2%</b>	<b>15,350,584.14</b>
051300100100	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>123,692,254.40</b>	<b>143,692,254.40</b>	<b>36,834,610.20</b>	<b>140,491,262.41</b>	<b>97.8%</b>	<b>3,200,991.99</b>
051400100100	Ministry of Women Affairs	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>	<b>10,968,595,840.12</b>	<b>11,474,385,501.21</b>	<b>3,472,702,611.56</b>	<b>9,975,828,492.52</b>	<b>86.9%</b>	<b>1,498,557,008.69</b>
051700100100	Ministry for Basic and Secondary Education	1,834,277,623.06	1,834,277,623.06	315,674,594.58	1,597,521,647.14	87.1%	236,755,975.92
051700300100	Universal Basic Education (UBE)	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
051700300200	Primary School Staff Pension Board	5,503,191.02	7,503,191.02	1,607,143.71	6,428,574.84	85.7%	1,074,616.18
051700800100	Library Board	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
051702600100	Arabic & Islamic Education Board	1,339,069,909.06	1,339,069,909.06	168,354,197.05	677,090,133.53	50.6%	661,979,775.53
051702700100	Abdullahi Fodio Islamic Centre	115,690,047.00	115,690,047.00	28,935,252.31	115,249,755.30	99.6%	440,291.70
051702800100	Agency for Adult Education	35,426,260.22	35,426,260.22	35,426,260.22	35,426,260.22	100.0%	-
051705700100	Secondary School Management Board	4,100,103,798.57	4,590,103,798.57	1,438,311,141.57	4,534,776,266.57	98.8%	55,327,532.00
<b>056300000000</b>	<b>Ministry for Higher Education</b>	<b>6,452,863,269.75</b>	<b>6,508,863,269.75</b>	<b>2,402,348,968.57</b>	<b>5,923,520,049.56</b>	<b>91.0%</b>	<b>585,343,220.19</b>
056300100100	Ministry for Higher Education	85,268,457.09	85,268,457.09	35,721,429.90	71,442,859.80	83.8%	13,825,597.29
056301800100	State Polytechnic, Dakin Gari	842,015,697.25	805,015,697.25	164,459,796.52	658,338,639.52	81.8%	146,677,057.73
056301900100	Adamu Augie College of Education, Argungu	1,576,649,333.00	1,546,649,333.00	295,062,983.79	1,183,751,935.16	76.5%	362,897,397.84
056302100100	State University of Science & Technology Alero	3,451,321,538.48	3,631,321,538.48	1,809,050,354.15	3,626,847,817.84	99.9%	4,473,720.64
056302800100	College of Preliminary Studies, Yauri	484,859,587.91	424,859,587.91	94,148,620.00	367,641,206.00	86.5%	57,218,381.91
056305600100	State Scholarship Board	12,748,656.02	15,748,656.02	3,905,784.21	15,497,591.24	98.4%	251,064.78
<b>052100000000</b>	<b>Ministry of Health</b>	<b>12,443,006,462.89</b>	<b>12,423,006,462.89</b>	<b>2,065,776,787.02</b>	<b>10,449,346,683.19</b>	<b>84.1%</b>	<b>1,973,659,779.70</b>
052100100100	Ministry of Health	10,187,959,946.00	10,187,959,946.00	1,689,704,151.77	8,953,978,890.24	87.9%	1,233,981,055.76
052102600100	Sir-Yahaya Memorial Hospital	981,956,830.89	981,956,830.89	201,051,867.75	806,483,837.95	82.1%	175,472,992.94
052102700100	Kebbi Medical Centre Kalgo	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
052110400100	College of Nursing Sciences	886,385,200.00	886,385,200.00	88,998,151.50	347,536,506.00	39.2%	538,848,694.00
052110600100	College of Health Sciences Technology, Jega	374,204,486.00	354,204,486.00	86,022,616.00	341,347,449.00	96.4%	12,857,037.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>282,432,710.07</b>	<b>313,088,084.92</b>	<b>74,368,505.49</b>	<b>291,758,435.07</b>	<b>93.2%</b>	<b>21,329,649.85</b>
053500100100	Ministry of Environment	262,500,000.00	293,155,374.85	68,605,252.51	271,825,725.00	92.7%	21,329,649.85
053501600100	Kebbi Environmental Protection Agency (KESEPA)	19,932,710.07	19,932,710.07	5,763,252.98	19,932,710.07	100.0%	-
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>83,624,852.02</b>	<b>83,624,852.02</b>	<b>17,248,083.55</b>	<b>82,405,279.17</b>	<b>98.5%</b>	<b>1,219,572.85</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	80,003,413.42	80,003,413.42	14,969,505.92	78,783,840.57	98.5%	1,219,572.85
055100100200	Kebbi Council of Chiefs	3,621,438.60	3,621,438.60	2,278,577.63	3,621,438.60	100.0%	-

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

Kebbi State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>45,194,491,307.10</b>	<b>50,551,744,282.10</b>	<b>15,143,667,942.31</b>	<b>30,208,367,379.73</b>	<b>59.8%</b>	<b>20,343,376,902.37</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>27,218,733,642.00</b>	<b>29,440,007,617.00</b>	<b>9,427,133,018.07</b>	<b>18,764,421,808.07</b>	<b>63.7%</b>	<b>10,675,585,808.93</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>13,132,055,454.00</b>	<b>13,132,055,454.00</b>	<b>1,288,015,595.00</b>	<b>6,434,797,695.00</b>	<b>49.0%</b>	<b>6,697,257,759.00</b>
011100100100	Office of the Executive Governor	11,529,358,454.00	11,529,358,454.00	968,698,595.00	5,375,686,395.00	46.6%	6,153,672,059.00
011100102000	Office of the Deputy Governor	568,700,000.00	568,700,000.00	150,360,000.00	568,700,000.00	100.0%	-
011100500100	Sustainable Development Goals (SDGs)	30,016,000.00	30,016,000.00	7,507,000.00	30,016,000.00	100.0%	-
011100800100	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	35,000,000.00	53,020,000.00	26.0%	150,580,000.00
011100900100	Due Process	88,000,000.00	88,000,000.00	27,750,000.00	42,750,000.00	48.6%	45,250,000.00
011101800100	Special Services	103,281,000.00	103,281,000.00	95,700,000.00	95,700,000.00	92.7%	7,581,000.00
011102800100	National Council for Women Society (NCWS)	600,000.00	600,000.00	-	-	0.0%	600,000.00
011103300100	State Agency for Control of AIDS/HIV	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
011103500100	Kebbi State Contributory Pension Board	29,000,000.00	29,000,000.00	3,000,000.00	6,000,000.00	20.7%	23,000,000.00
01111300100	Directorate of Protocol	569,500,000.00	569,500,000.00	-	262,925,300.00	46.2%	306,574,700.00
<b>011200000000</b>	<b>State Assembly</b>	<b>7,152,737,476.00</b>	<b>8,249,611,451.00</b>	<b>3,373,884,832.00</b>	<b>5,926,540,431.00</b>	<b>71.8%</b>	<b>2,323,071,020.00</b>
01200300100	State Assembly	7,095,837,476.00	8,192,711,451.00	3,356,074,832.00	5,908,730,431.00	72.1%	2,283,981,020.00
01200400100	House of Assembly Commission	56,900,000.00	56,900,000.00	17,810,000.00	17,810,000.00	31.3%	39,090,000.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>	<b>114,960,000.00</b>	<b>477,360,000.00</b>	<b>23,014,000.00</b>	<b>298,147,000.00</b>	<b>62.5%</b>	<b>179,213,000.00</b>
012300100100	Ministry of Information and Culture	81,000,000.00	441,000,000.00	15,924,000.00	271,158,000.00	61.5%	169,842,000.00
012300200100	History Bureau	3,600,000.00	6,000,000.00	1,590,000.00	6,000,000.00	100.0%	-
012300300100	Kebbi State Television (KBTV)	22,110,000.00	22,110,000.00	3,950,000.00	14,810,000.00	67.0%	7,300,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	8,250,000.00	8,250,000.00	1,550,000.00	6,179,000.00	74.9%	2,071,000.00
<b>012400000000</b>	<b>Ministry of Home Affairs and Internal Security</b>	<b>300,000,000.00</b>	<b>400,000,000.00</b>	<b>44,510,000.00</b>	<b>127,040,000.00</b>	<b>31.8%</b>	<b>272,960,000.00</b>
012400100100	Ministry of Home Affairs and Internal Security	300,000,000.00	400,000,000.00	44,510,000.00	127,040,000.00	31.8%	272,960,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>453,700,000.00</b>	<b>853,700,000.00</b>	<b>232,897,200.00</b>	<b>648,687,200.00</b>	<b>76.0%</b>	<b>205,012,800.00</b>
012501300100	General Administration	453,700,000.00	853,700,000.00	232,897,200.00	648,687,200.00	76.0%	205,012,800.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>132,112,024.00</b>	<b>302,112,024.00</b>	<b>185,780,000.00</b>	<b>234,580,000.00</b>	<b>77.6%</b>	<b>67,532,024.00</b>
014000100100	Office of the State Auditor General	67,950,000.00	237,950,000.00	172,500,000.00	177,500,000.00	74.6%	60,450,000.00
014000200100	Office of the Auditor General for Local Government	64,162,024.00	64,162,024.00	13,280,000.00	57,080,000.00	89.0%	7,082,024.00
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>6,180,250.70</b>	<b>23,380,250.70</b>	<b>19.5%</b>	<b>96,619,749.30</b>
014700100100	Civil Service Commission	120,000,000.00	120,000,000.00	6,180,250.70	23,380,250.70	19.5%	96,619,749.30
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission</b>	<b>22,000,000.00</b>	<b>22,000,000.00</b>	<b>1,450,000.00</b>	<b>5,400,000.00</b>	<b>24.5%</b>	<b>16,600,000.00</b>
014800100100	Kebbi State Independent Electoral Commission	22,000,000.00	22,000,000.00	1,450,000.00	5,400,000.00	24.5%	16,600,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>38,058,688.00</b>	<b>55,058,688.00</b>	<b>1,899,840.00</b>	<b>18,249,520.00</b>	<b>33.1%</b>	<b>36,809,168.00</b>
014900100100	Local Government Service Commission	36,058,688.00	36,058,688.00	-	9,000,000.00	25.0%	27,058,688.00
014900200100	Local Government Pension Board	2,000,000.00	19,000,000.00	1,899,840.00	9,249,520.00	48.7%	9,750,480.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>4,614,700,000.00</b>	<b>4,689,700,000.00</b>	<b>4,134,965,010.37</b>	<b>4,311,641,211.37</b>	<b>91.9%</b>	<b>378,058,788.63</b>
016100100100	Office of the Secretary to the State Government	4,326,000,000.00	4,326,000,000.00	4,118,297,810.37	4,118,297,810.37	95.2%	207,702,189.63
016102100100	Liaison Office - Abuja	188,900,000.00	263,900,000.00	-	129,560,001.00	49.1%	134,339,999.00
016102100200	Liaison Office - Kaduna	5,700,000.00	5,700,000.00	2,417,200.00	5,328,400.00	93.5%	371,600.00
016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	250,000.00	1,555,000.00	79.7%	395,000.00
016102100400	Liaison Office - Lagos	2,150,000.00	2,150,000.00	-	900,000.00	41.9%	1,250,000.00
016103700100	Pilgrims Welfare Agency (PWA)	90,000,000.00	90,000,000.00	14,000,000.00	56,000,000.00	62.2%	34,000,000.00
<b>016400000000</b>	<b>Ministry of Special Duties</b>	<b>381,300,000.00</b>	<b>381,300,000.00</b>	<b>43,206,290.00</b>	<b>167,813,500.00</b>	<b>44.0%</b>	<b>213,486,500.00</b>
016400100100	Ministry for Special Duties	360,300,000.00	360,300,000.00	39,503,790.00	161,011,000.00	44.7%	199,289,000.00
016400200100	Persons With Disability Commission	21,000,000.00	21,000,000.00	3,702,500.00	6,802,500.00	32.4%	14,197,500.00
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>	<b>639,750,000.00</b>	<b>639,750,000.00</b>	<b>68,920,000.00</b>	<b>495,225,000.00</b>	<b>77.4%</b>	<b>144,525,000.00</b>
016500100100	Ministry of Religious Affairs	638,500,000.00	638,500,000.00	68,920,000.00	494,325,000.00	77.4%	144,175,000.00
016502200100	Preaching Board	1,250,000.00	1,250,000.00	-	900,000.00	72.0%	350,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>	<b>117,360,000.00</b>	<b>117,360,000.00</b>	<b>22,410,000.00</b>	<b>72,920,000.00</b>	<b>62.1%</b>	<b>44,440,000.00</b>
016600100100	Ministry of Establishment, Training and Pension	117,000,000.00	117,000,000.00	22,320,000.00	72,560,000.00	62.0%	44,440,000.00
016600700100	State Manpower Committee	360,000.00	360,000.00	90,000.00	360,000.00	100.0%	-
<b>020000000000</b>	<b>Economic Sector</b>	<b>8,044,913,369.00</b>	<b>10,111,164,369.00</b>	<b>2,558,419,518.40</b>	<b>4,680,873,416.40</b>	<b>46.3%</b>	<b>5,430,290,952.60</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>144,270,000.00</b>	<b>144,270,000.00</b>	<b>3,310,000.00</b>	<b>92,461,550.00</b>	<b>64.1%</b>	<b>51,808,450.00</b>
021500100100	Ministry of Agriculture	120,750,000.00	120,750,000.00	-	82,406,550.00	68.2%	38,343,450.00
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	8,400,000.00	8,400,000.00	1,100,000.00	4,695,000.00	55.9%	3,705,000.00
021510300100	Rural Access Mobility Project (RAMP)	3,180,000.00	3,180,000.00	-	-	0.0%	3,180,000.00
021510900100	Forestry II Project	2,540,000.00	2,540,000.00	460,000.00	1,860,000.00	73.2%	680,000.00
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,400,000.00	9,400,000.00	1,750,000.00	3,500,000.00	37.2%	5,900,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>3,398,597,404.00</b>	<b>3,398,597,404.00</b>	<b>945,152,418.40</b>	<b>1,372,638,001.40</b>	<b>40.4%</b>	<b>2,025,959,402.60</b>
022000100100	Ministry of Finance (Hqt)	1,910,500,000.00	1,910,500,000.00	227,342,418.38	647,503,701.38	33.9%	1,262,996,298.62
022000200100	Debt Management Office	41,220,000.00	41,220,000.00	-	-	0.0%	41,220,000.00
022000700100	Accountant General's Office	1,297,000,000.00	1,297,000,000.00	715,884,000.00	715,884,000.00	55.2%	581,116,000.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	4,550,000.00	4,550,000.00	-	2,050,350.00	45.1%	2,499,650.00
022000800100	Board of Internal Revenue	76,800,000.00	76,800,000.00	1,926,000.02	7,199,950.02	9.4%	69,600,049.98
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	-	0.0%	68,527,404.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>377,757,000.00</b>	<b>377,757,000.00</b>	<b>18,300,000.00</b>	<b>95,500,000.00</b>	<b>25.3%</b>	<b>282,257,000.00</b>
022200100100	Ministry of Commerce and Industry (Hqt)	310,357,000.00	310,357,000.00	16,980,000.00	86,000,000.00	27.7%	224,357,000.00
022205200100	Tourism Board	52,800,000.00	52,800,000.00	1,320,000.00	5,600,000.00	10.6%	47,200,000.00
022205300100	Birnin Kebbi Central Market	14,600,000.00	14,600,000.00	-	3,900,000.00	26.7%	10,700,000.00
<b>022800000000</b>	<b>Ministry of Digital Economy</b>	<b>59,900,000.00</b>	<b>59,900,000.00</b>	<b>16,720,000.00</b>	<b>59,900,000.00</b>	<b>100.0%</b>	<b>-</b>
022800100100	Ministry of Digital Economy	59,900,000.00	59,900,000.00	16,720,000.00	59,900,000.00	100.0%	-
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>	<b>50,500,000.00</b>	<b>50,500,000.00</b>	<b>10,500,000.00</b>	<b>50,500,000.00</b>	<b>100.0%</b>	<b>-</b>
023300100100	Ministry of Solid Minerals Development and Mining	50,500,000.00	50,500,000.00	10,500,000.00	50,500,000.00	100.0%	-
<b>023400000000</b>	<b>Ministry of Works and Transport</b>	<b>64,000,000.00</b>	<b>64,000,000.00</b>	<b>17,230,000.00</b>	<b>51,330,000.00</b>	<b>80.2%</b>	<b>12,670,000.00</b>
023400100100	Ministry of Works and Transport	64,000,000.00	64,000,000.00	17,230,000.00	51,330,000.00	80.2%	12,670,000.00
<b>022900000000</b>	<b>Ministry of Transport and Renewable Energy</b>	<b>425,000,000.00</b>	<b>880,000,000.00</b>	<b>46,050,000.00</b>	<b>185,100,000.00</b>	<b>21.0%</b>	<b>694,900,000.00</b>
022900100100	Ministry of Transport and Renewable Energy (Hqt)	25,000,000.00	500,000,000.00	13,500,000.00	51,700,000.00	10.3%	448,300,000.00
022910500100	Sir Ahmadu Bello International Airport	400,000,000.00	380,000,000.00	32,550,000.00	133,400,000.00	35.1%	246,600,000.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>	<b>979,738,000.00</b>	<b>2,710,989,000.00</b>	<b>1,062,637,100.00</b>	<b>1,178,471,100.00</b>	<b>43.5%</b>	<b>1,532,517,900.00</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	474,888,000.00	2,206,139,000.00	1,051,737,100.00	1,156,471,100.00	52.4%	1,049,667,900.00
023800400100	KBS Bureau of Statistics	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
023800500100	Kebbi State Community and Social Development Agency (CS	11,850,000.00	11,850,000.00	-	-	0.0%	11,850,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	22,000,000.00	22,000,000.00	10,900,000.00	22,000,000.00	100.0%	-
023800700100	COVID-19 Action Recovery and Economic Stimulus (CARES)	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>11,640,000.00</b>	<b>11,640,000.00</b>	<b>900,000.00</b>	<b>3,600,000.00</b>	<b>30.9%</b>	<b>8,040,000.00</b>
025000100100	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	900,000.00	3,600,000.00	30.9%	8,040,000.00
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>1,293,085,823.00</b>	<b>1,293,085,823.00</b>	<b>210,000,000.00</b>	<b>656,419,345.00</b>	<b>50.8%</b>	<b>636,666,478.00</b>
025200100100	Ministry of Water Resources	929,000,000.00	929,000,000.00	210,000,000.00	655,339,345.00	70.5%	273,660,655.00
025210200100	Water Board	357,761,787.00	357,761,787.00	-	-	0.0%	357,761,787.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN	6,324,036.00	6,324,036.00	-	1,080,000.00	17.1%	5,244,036.00
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>86,350,000.00</b>	<b>86,350,000.00</b>	<b>-</b>	<b>56,740,000.00</b>	<b>65.7%</b>	<b>29,610,000.00</b>
025300100100	Ministry of Lands & Housing	59,500,000.00	59,500,000.00	-	47,840,000.00	80.4%	11,660,000.00
025300300100	State Housing Corporation	3,350,000.00	3,350,000.00	-	900,000.00	26.9%	2,450,000.00
025300200100	Office of the Surveyor General	23,500,000.00	23,500,000.00	-	8,000,000.00	34.0%	15,500,000.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>	<b>55,118,000.00</b>	<b>55,118,000.00</b>	<b>14,420,000.00</b>	<b>54,275,000.00</b>	<b>98.5%</b>	<b>843,000.00</b>
025400100100	Ministry of Rural and Community Development	50,000,000.00	50,000,000.00	13,710,000.00	50,000,000.00	100.0%	-
025410300100	Rural Electrification Board (REB)	5,118,000.00	5,118,000.00	710,000.00	4,275,000.00	83.5%	843,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>	<b>117,800,000.00</b>	<b>117,800,000.00</b>	<b>32,220,000.00</b>	<b>63,154,000.00</b>	<b>53.6%</b>	<b>54,646,000.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	117,800,000.00	117,800,000.00	32,220,000.00	63,154,000.00	53.6%	54,646,000.00
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Development</b>	<b>981,157,142.00</b>	<b>861,157,142.00</b>	<b>180,980,000.00</b>	<b>760,784,420.00</b>	<b>88.3%</b>	<b>100,372,722.00</b>
026900100100	Ministry of Physical Planning and Urban Development	675,000,000.00	675,000,000.00	168,360,000.00	651,410,000.00	96.5%	23,590,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	272,500,000.00	152,500,000.00	12,620,000.00	91,374,420.00	59.9%	61,125,580.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	33,657,142.00	33,657,142.00	-	18,000,000.00	53.5%	15,657,142.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>4,858,152,000.00</b>	<b>5,909,480,000.00</b>	<b>1,787,745,040.30</b>	<b>3,392,918,915.30</b>	<b>57.4%</b>	<b>2,516,561,084.70</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>1,302,032,000.00</b>	<b>2,353,360,000.00</b>	<b>561,787,065.00</b>	<b>1,999,027,940.00</b>	<b>84.9%</b>	<b>354,332,060.00</b>
031801100100	Judicial Service Commission	57,000,000.00	357,000,000.00	75,500,000.00	109,750,000.00	30.7%	247,250,000.00
031805100100	High Court	747,000,000.00	1,498,328,000.00	365,773,965.00	1,442,835,540.00	96.3%	55,492,460.00
031805300100	Sharia Court	498,032,000.00	498,032,000.00	120,513,100.00	446,442,400.00	89.6%	51,589,600.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>3,556,120,000.00</b>	<b>3,556,120,000.00</b>	<b>1,225,957,975.30</b>	<b>1,393,890,975.30</b>	<b>39.2%</b>	<b>2,162,229,024.70</b>
032600100100	Ministry of Justice	3,509,120,000.00	3,509,120,000.00	1,195,957,975.30	1,363,890,975.30	38.9%	2,145,229,024.70
032600200100	Law Reform Commission	47,000,000.00	47,000,000.00	30,000,000.00	30,000,000.00	63.8%	17,000,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>5,072,692,296.10</b>	<b>5,091,092,296.10</b>	<b>1,370,370,365.54</b>	<b>3,370,153,239.96</b>	<b>66.2%</b>	<b>1,720,939,056.14</b>
<b>051300000000</b>	<b>Ministry of Youths &amp; Sports</b>	<b>443,200,000.00</b>	<b>313,200,000.00</b>	<b>24,510,000.00</b>	<b>284,000,000.00</b>	<b>90.7%</b>	<b>29,200,000.00</b>
051300100100	Ministry of Youths & Sports	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>125,285,000.00</b>	<b>140,285,000.00</b>	<b>31,300,597.00</b>	<b>133,202,388.00</b>	<b>95.0%</b>	<b>7,082,612.00</b>
051400100100	Ministry of Women Affairs	125,285,000.00	140,285,000.00	31,300,597.00	133,202,388.00	95.0%	7,082,612.00
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>	<b>1,254,575,000.00</b>	<b>1,254,975,000.00</b>	<b>233,385,000.00</b>	<b>743,351,000.00</b>	<b>59.2%</b>	<b>511,624,000.00</b>
051700100100	Ministry for Basic and Secondary Education	397,120,000.00	397,120,000.00	30,100,000.00	121,030,000.00	30.5%	276,090,000.00
051700300100	Universal Basic Education (UBE)	310,800,000.00	310,800,000.00	142,610,000.00	276,370,000.00	88.9%	34,430,000.00
051700300200	Primary School Staff Pension Board	3,500,000.00	3,500,000.00	595,000.00	2,395,000.00	68.4%	1,105,000.00
051700800100	Library Board	7,700,000.00	8,100,000.00	1,600,000.00	5,900,000.00	72.8%	2,200,000.00
051702600100	Arabic & Islamic Education Board	42,200,000.00	42,200,000.00	3,500,000.00	14,050,000.00	33.3%	28,150,000.00
051702700100	Abdullahi Fodio Islamic Centre	63,000,000.00	63,000,000.00	16,500,000.00	56,000,000.00	88.9%	7,000,000.00
051702800100	Agency for Adult Education	1,955,000.00	1,955,000.00	1,580,000.00	1,580,000.00	80.8%	375,000.00
051705700100	Secondary School Management Board	428,300,000.00	428,300,000.00	36,900,000.00	266,026,000.00	62.1%	162,274,000.00
<b>056300000000</b>	<b>Ministry for Higher Education</b>	<b>739,660,000.00</b>	<b>875,660,000.00</b>	<b>284,292,726.92</b>	<b>748,706,465.68</b>	<b>85.5%</b>	<b>126,953,534.32</b>
056300100100	Ministry for Higher Education	77,500,000.00	77,500,000.00	15,169,000.00	36,030,000.00	46.5%	41,470,000.00
056301800100	State Polytechnic, Dakin Gari	64,200,000.00	101,200,000.00	55,756,716.00	83,620,478.00	82.6%	17,579,522.00
056301900100	Adamu Augie College of Education, Argungu	96,500,000.00	126,500,000.00	31,073,510.00	80,279,581.36	63.5%	46,220,418.64
056302100100	State University of Science & Technology Aliero	437,500,000.00	447,500,000.00	149,542,757.92	434,927,004.32	97.2%	12,572,995.68
056302800100	College of Preliminary Studies, Yauri	40,800,000.00	99,800,000.00	27,555,743.00	91,904,402.00	92.1%	7,895,598.00
056305600100	State Scholarship Board	23,160,000.00	23,160,000.00	5,195,000.00	21,945,000.00	94.8%	1,215,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>2,029,622,296.10</b>	<b>2,049,622,296.10</b>	<b>719,394,651.62</b>	<b>1,156,374,326.28</b>	<b>56.4%</b>	<b>893,247,969.82</b>
052100100100	Ministry of Health	964,717,786.00	964,717,786.00	208,965,000.00	383,179,227.00	39.7%	581,538,559.00
052100300100	Primary Health Care Development Agency	113,340,000.00	113,340,000.00	9,597,400.00	23,468,900.00	20.7%	89,871,100.00
052102600100	Sir-Yahaya Memorial Hospital	70,500,000.00	70,500,000.00	9,600,000.00	37,300,000.00	52.9%	33,200,000.00
052102700100	Kebbi Medical Centre Kalgo	278,500,000.00	278,500,000.00	254,930,000.00	278,500,000.00	100.0%	-
052110200100	General Hospitals	220,054,751.00	220,054,751.00	176,314,751.00	220,054,751.00	100.0%	-
052110400100	College of Nursing Sciences	165,972,159.10	165,972,159.10	21,213,000.62	122,306,048.28	73.7%	43,666,110.82
052110600100	College of Health Sciences Technology, Jega	96,687,600.00	116,687,600.00	36,774,500.00	85,685,400.00	73.4%	31,002,200.00
052110800100	Kebbi State Contributory Healthcare Management Agency (KSHMA)	82,000,000.00	82,000,000.00	2,000,000.00	5,880,000.00	7.2%	76,120,000.00
052110900100	Drugs and Medical Consumables Management Agency (DMCA)	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>183,750,000.00</b>	<b>155,750,000.00</b>	<b>25,090,000.00</b>	<b>116,370,000.00</b>	<b>74.7%</b>	<b>39,380,000.00</b>
053500100100	Ministry of Environment	178,000,000.00	150,000,000.00	24,490,000.00	114,000,000.00	76.0%	36,000,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	5,750,000.00	5,750,000.00	600,000.00	2,370,000.00	41.2%	3,380,000.00
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>	<b>179,200,000.00</b>	<b>179,200,000.00</b>	<b>18,300,000.00</b>	<b>66,000,000.00</b>	<b>36.8%</b>	<b>113,200,000.00</b>
054400100100	Ministry of Humanitarian and Empowerment	173,000,000.00	173,000,000.00	15,000,000.00	60,000,000.00	34.7%	113,000,000.00
054400200100	Social Security Welfare Fund	3,600,000.00	3,600,000.00	900,000.00	3,600,000.00	100.0%	-
0544005500100	School of Handicap	2,600,000.00	2,600,000.00	2,400,000.00	2,400,000.00	92.3%	200,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>117,400,000.00</b>	<b>122,400,000.00</b>	<b>34,097,390.00</b>	<b>122,149,060.00</b>	<b>99.8%</b>	<b>250,940.00</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	115,000,000.00	120,000,000.00	33,500,000.00	119,999,500.00	100.0%	500.00
055100100200	Kebbi Council of Chiefs	2,400,000.00	2,400,000.00	597,390.00	2,149,560.00	89.6%	250,440.00

**Table 7: Capital Expenditure by Administrative Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><u>Total Capital Expenditure</u></b>	<b><u>451,008,169,286.74</u></b>	<b><u>442,381,750,488.28</u></b>	<b><u>55,869,187,321.00</u></b>	<b><u>152,846,417,999.30</u></b>	<b><u>34.6%</u></b>	<b><u>289,535,332,488.98</u></b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>57,683,998,923.63</b>	<b>77,194,724,948.63</b>	<b>35,095,698,427.04</b>	<b>46,980,714,092.16</b>	<b>60.9%</b>	<b>30,214,010,856.47</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>250,000,000.00</b>	<b>250,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>250,000,000.00</b>
01103300100	State Agency for Control of AIDS/HIV	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
<b>011200000000</b>	<b>State Assembly</b>	<b>1,820,523,975.00</b>	<b>723,650,000.00</b>	<b>180,890,000.00</b>	<b>180,890,000.00</b>	<b>25.0%</b>	<b>542,760,000.00</b>
011200300100	State Assembly	1,630,123,975.00	533,250,000.00	180,890,000.00	180,890,000.00	33.9%	352,360,000.00
011200400100	House of Assembly Commission	190,400,000.00	190,400,000.00	-	-	0.0%	190,400,000.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>	<b>1,492,000,000.00</b>	<b>1,482,000,000.00</b>	<b>-</b>	<b>282,362,110.55</b>	<b>19.1%</b>	<b>1,199,637,889.45</b>
012300100100	Ministry of Information and Culture	1,492,000,000.00	1,482,000,000.00	-	282,362,110.55	19.1%	1,199,637,889.45
<b>012400000000</b>	<b>Ministry of Home Affairs and Internal Security</b>	<b>861,000,000.00</b>	<b>861,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>861,000,000.00</b>
012400100100	Ministry of Home Affairs and Internal Security	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>3,600,000,000.00</b>	<b>3,600,000,000.00</b>	<b>25,314,318.42</b>	<b>134,147,073.42</b>	<b>3.7%</b>	<b>3,465,852,926.58</b>
012501300100	General Administration	3,600,000,000.00	3,600,000,000.00	25,314,318.42	134,147,073.42	3.7%	3,465,852,926.58
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>129,075,405.13</b>	<b>59,075,405.13</b>	<b>-</b>	<b>15,000,000.00</b>	<b>25.4%</b>	<b>44,075,405.13</b>
014000100100	Office of the State Auditor General	109,146,405.13	39,146,405.13	-	15,000,000.00	38.3%	24,146,405.13
014000200100	Office of the Auditor General for Local Government	19,929,000.00	19,929,000.00	-	-	0.0%	19,929,000.00
<b>014700000000</b>	<b>Civil Service Commission (CSC)</b>	<b>115,000,000.00</b>	<b>115,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>115,000,000.00</b>
014700100100	Civil Service Commission	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>37,268,599,543.50</b>	<b>60,568,599,543.50</b>	<b>34,755,567,474.62</b>	<b>43,844,052,276.44</b>	<b>72.4%</b>	<b>16,724,547,267.06</b>
016100100100	Office of the Secretary to the State Government	37,268,599,543.50	60,568,599,543.50	34,755,567,474.62	43,844,052,276.44	72.4%	16,724,547,267.06
<b>016400000000</b>	<b>Ministry of Special Duties</b>	<b>7,216,800,000.00</b>	<b>4,764,400,000.00</b>	<b>113,497,834.00</b>	<b>944,961,834.00</b>	<b>19.8%</b>	<b>3,819,438,166.00</b>
016400100100	Ministry for Special Duties	7,216,800,000.00	4,764,400,000.00	113,497,834.00	944,961,834.00	19.8%	3,819,438,166.00
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>	<b>2,904,000,000.00</b>	<b>2,904,000,000.00</b>	<b>-</b>	<b>1,514,581,997.75</b>	<b>52.2%</b>	<b>1,389,418,002.25</b>
016500100100	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	-	1,514,581,997.75	52.2%	1,389,418,002.25
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>	<b>2,027,000,000.00</b>	<b>1,867,000,000.00</b>	<b>20,428,800.00</b>	<b>64,718,800.00</b>	<b>3.5%</b>	<b>1,802,281,200.00</b>
016600100100	Ministry of Establishment, Training and Pension	2,027,000,000.00	1,867,000,000.00	20,428,800.00	64,718,800.00	3.5%	1,802,281,200.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>260,317,177,183.79</b>	<b>217,599,556,730.88</b>	<b>7,889,503,752.24</b>	<b>66,686,621,386.58</b>	<b>30.6%</b>	<b>150,912,935,344.30</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>101,923,790,321.20</b>	<b>60,661,592,924.74</b>	<b>-</b>	<b>12,158,800,000.00</b>	<b>20.0%</b>	<b>48,502,792,924.74</b>
021500100100	Ministry of Agriculture	101,923,790,321.20	60,661,592,924.74	-	12,158,800,000.00	20.0%	48,502,792,924.74
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>4,233,000,000.00</b>	<b>5,233,000,000.00</b>	<b>555,000,000.00</b>	<b>1,255,412,559.29</b>	<b>24.0%</b>	<b>3,977,587,440.71</b>
022000100100	Ministry of Finance (Hqt)	4,233,000,000.00	5,233,000,000.00	555,000,000.00	1,255,412,559.29	24.0%	3,977,587,440.71
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>2,695,013,715.00</b>	<b>2,665,013,715.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,665,013,715.00</b>
022200100100	Ministry of Commerce and Industry (Hqt)	2,695,013,715.00	2,665,013,715.00	-	-	0.0%	2,665,013,715.00
<b>022800000000</b>	<b>Ministry of Digital Economy</b>	<b>6,840,000,000.00</b>	<b>11,178,480,000.00</b>	<b>30,000,000.00</b>	<b>1,560,000,000.00</b>	<b>14.0%</b>	<b>9,618,480,000.00</b>
022800100100	Ministry of Digital Economy	6,840,000,000.00	11,178,480,000.00	30,000,000.00	1,560,000,000.00	14.0%	9,618,480,000.00
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>	<b>2,353,000,000.00</b>	<b>2,353,000,000.00</b>	<b>-</b>	<b>546,678,000.00</b>	<b>23.2%</b>	<b>1,806,322,000.00</b>
023300100100	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	-	546,678,000.00	23.2%	1,806,322,000.00
<b>023400000000</b>	<b>Ministry of Works and Transport</b>	<b>59,130,000,000.00</b>	<b>59,130,000,000.00</b>	<b>2,854,140,504.60</b>	<b>33,160,329,812.39</b>	<b>56.1%</b>	<b>25,969,670,187.61</b>
023400100100	Ministry of Works and Transport	59,130,000,000.00	59,130,000,000.00	2,854,140,504.60	33,160,329,812.39	56.1%	25,969,670,187.61
<b>022900000000</b>	<b>Ministry of Transport and Renewable Energy</b>	<b>4,978,582,532.00</b>	<b>4,198,582,532.00</b>	<b>479,176,115.00</b>	<b>479,176,115.00</b>	<b>11.4%</b>	<b>3,719,406,417.00</b>
022900100100	Ministry of Transport and Renewable Energy (Hqt)	2,778,582,532.00	1,998,582,532.00	-	-	0.0%	1,998,582,532.00
022910500100	Sir Ahmadu Bello International Airport	2,200,000,000.00	2,200,000,000.00	479,176,115.00	479,176,115.00	21.8%	1,720,823,885.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>	<b>22,557,347,197.07</b>	<b>18,012,140,777.49</b>	<b>-</b>	<b>2,890,780,000.00</b>	<b>16.0%</b>	<b>15,121,360,777.49</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	22,557,347,197.07	18,012,140,777.49	-	2,890,780,000.00	16.0%	15,121,360,777.49
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>8,135,583,624.00</b>	<b>8,135,583,624.00</b>	<b>986,574,953.68</b>	<b>1,072,966,188.70</b>	<b>13.2%</b>	<b>7,062,617,435.30</b>
025200100100	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	986,574,953.68	1,072,966,188.70	13.2%	7,062,617,435.30

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>22,906,974,234.52</b>	<b>24,196,277,597.65</b>	-	<b>4,418,605,000.00</b>	<b>18.3%</b>	<b>19,777,672,597.65</b>
025300100100	Ministry of Lands & Housing	22,906,974,234.52	24,196,277,597.65	-	4,418,605,000.00	18.3%	19,777,672,597.65
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>	<b>2,764,700,000.00</b>	<b>2,764,700,000.00</b>	<b>851,376,458.55</b>	<b>1,099,755,446.80</b>	<b>39.8%</b>	<b>1,664,944,553.20</b>
025400100100	Ministry of Rural and Community Development	23,500,000.00	23,500,000.00	-	-	0.0%	23,500,000.00
025410300100	Rural Electrification Board (REB)	2,741,200,000.00	2,741,200,000.00	851,376,458.55	1,099,755,446.80	40.1%	1,641,444,553.20
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>	<b>11,725,000,000.00</b>	<b>11,900,000,000.00</b>	<b>120,000,000.00</b>	<b>5,392,543,017.49</b>	<b>45.3%</b>	<b>6,507,456,982.51</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	11,725,000,000.00	11,900,000,000.00	120,000,000.00	5,392,543,017.49	45.3%	6,507,456,982.51
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Development</b>	<b>10,074,185,560.00</b>	<b>7,171,185,560.00</b>	<b>2,013,235,720.41</b>	<b>2,651,575,246.91</b>	<b>37.0%</b>	<b>4,519,610,313.09</b>
026900100100	Ministry of Physical Planning and Urban Development	10,074,185,560.00	7,171,185,560.00	2,013,235,720.41	2,651,575,246.91	37.0%	4,519,610,313.09
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>15,032,086,666.40</b>	<b>16,214,258,666.40</b>	<b>1,857,289,946.53</b>	<b>4,389,977,366.75</b>	<b>27.1%</b>	<b>11,824,281,299.65</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>3,280,086,666.40</b>	<b>4,462,258,666.40</b>	<b>9,474,946.53</b>	<b>678,162,366.75</b>	<b>15.2%</b>	<b>3,784,096,299.65</b>
03180100100	Judicial Service Commission	400,000,000.00	1,750,000,000.00	9,474,946.53	189,498,570.50	10.8%	1,560,501,429.50
031805100100	High Court	1,234,861,160.00	667,033,160.00	-	488,663,796.25	73.3%	178,369,363.75
031805300100	Sharia Court	1,645,225,506.40	2,045,225,506.40	-	-	0.0%	2,045,225,506.40
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>11,752,000,000.00</b>	<b>11,752,000,000.00</b>	<b>1,847,815,000.00</b>	<b>3,711,815,000.00</b>	<b>31.6%</b>	<b>8,040,185,000.00</b>
032600100100	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	1,847,815,000.00	3,711,815,000.00	31.6%	8,040,185,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>117,974,906,512.92</b>	<b>131,373,210,142.37</b>	<b>11,026,695,195.19</b>	<b>34,789,105,153.81</b>	<b>26.5%</b>	<b>96,584,104,988.56</b>
<b>051300000000</b>	<b>Ministry of Youths &amp; Sports</b>	<b>2,440,000,000.00</b>	<b>2,570,000,000.00</b>	<b>55,583,904.00</b>	<b>1,547,138,630.00</b>	<b>60.2%</b>	<b>1,022,861,370.00</b>
051300100100	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	55,583,904.00	1,547,138,630.00	60.2%	1,022,861,370.00
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>5,450,000,000.00</b>	<b>5,410,000,000.00</b>	<b>111,742,455.00</b>	<b>769,511,455.00</b>	<b>14.2%</b>	<b>4,640,488,545.00</b>
051400100100	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	111,742,455.00	769,511,455.00	14.2%	4,640,488,545.00
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>	<b>27,995,445,960.30</b>	<b>26,389,759,045.38</b>	<b>3,230,557,958.38</b>	<b>17,004,208,892.32</b>	<b>64.4%</b>	<b>9,385,550,153.06</b>
051700100100	Ministry for Basic and Secondary Education	20,429,435,627.20	18,823,748,712.28	-	12,616,115,168.91	67.0%	6,207,633,543.37
051700300100	Universal Basic Education (UBE)	7,566,010,333.10	7,566,010,333.10	3,230,557,958.38	4,388,093,723.41	58.0%	3,177,916,609.69
<b>056300000000</b>	<b>Ministry for Higher Education</b>	<b>9,098,722,318.17</b>	<b>8,908,722,318.17</b>	<b>1,369,470,906.00</b>	<b>2,338,737,421.30</b>	<b>26.3%</b>	<b>6,569,984,896.87</b>
056300100100	Ministry for Higher Education	4,932,948,085.17	4,932,948,085.17	1,369,470,906.00	2,338,737,421.30	47.4%	2,594,210,663.87
056301800100	State Polytechnic, Dakin Gari	1,837,966,701.00	1,837,966,701.00	-	-	0.0%	1,837,966,701.00
056301900100	Adamu Augie College of Education, Argungu	670,862,602.00	670,862,602.00	-	-	0.0%	670,862,602.00
056302100100	State University of Science & Technology Aliero	1,656,944,930.00	1,466,944,930.00	-	-	0.0%	1,466,944,930.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>38,788,138,690.95</b>	<b>53,892,129,235.32</b>	<b>3,283,656,571.81</b>	<b>6,009,879,635.99</b>	<b>11.2%</b>	<b>47,882,249,599.33</b>
052100100100	Ministry of Health	29,094,537,646.33	38,198,528,190.70	2,547,635,982.12	3,131,862,194.12	8.2%	35,066,665,996.58
052100300100	Primary Health Care Development Agency	4,777,085,012.00	10,777,085,012.00	188,216,760.06	922,867,040.24	8.6%	9,854,217,971.76
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEM)	3,787,222,640.63	3,787,222,640.63	547,803,829.63	1,955,150,401.63	51.6%	1,832,072,239.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>28,965,000,000.00</b>	<b>28,965,000,000.00</b>	<b>2,975,683,400.00</b>	<b>4,499,458,400.00</b>	<b>15.5%</b>	<b>24,465,541,600.00</b>
053500100100	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	2,975,683,400.00	4,499,458,400.00	15.5%	24,465,541,600.00
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>	<b>4,850,000,000.00</b>	<b>4,850,000,000.00</b>	-	<b>2,620,170,719.20</b>	<b>54.0%</b>	<b>2,229,829,280.80</b>
054400100100	Ministry of Humanitarian and Empowerment	4,400,000,000.00	4,400,000,000.00	-	2,620,170,719.20	59.5%	1,779,829,280.80
054400200100	Social Security Welfare Fund	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>387,599,543.50</b>	<b>387,599,543.50</b>	-	-	<b>0.0%</b>	<b>387,599,543.50</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	387,599,543.50	387,599,543.50	-	-	0.0%	387,599,543.50

**Table 8: Other Expenditure by Administrative Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>25,505,246,637.55</b>	<b>27,795,401,601.61</b>	<b>6,877,708,456.06</b>	<b>11,885,758,395.36</b>	<b>42.8%</b>	<b>15,909,643,206.25</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>7,070,046,000.00</b>	<b>9,071,046,000.00</b>	<b>5,459,459,209.59</b>	<b>6,519,255,209.59</b>	<b>71.9%</b>	<b>2,551,790,790.41</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>1,597,096,000.00</b>	<b>3,597,096,000.00</b>	<b>487,964,000.00</b>	<b>1,399,296,000.00</b>	<b>38.9%</b>	<b>2,197,800,000.00</b>
011100100100	Office of the Executive Governor	1,500,000,000.00	3,500,000,000.00	464,000,000.00	1,302,700,000.00	37.2%	2,197,300,000.00
011100100200	Office of the Deputy Governor	96,500,000.00	96,500,000.00	23,940,000.00	96,500,000.00	100.0%	-
011100500100	Sustainable Development Goals (SDGs)	96,000.00	96,000.00	24,000.00	96,000.00	100.0%	-
01103500100	Kebbi State Contributory Pension Board	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>011200000000</b>	<b>State Assembly</b>	<b>230,500,000.00</b>	<b>230,500,000.00</b>	<b>500,000.00</b>	<b>75,832,000.00</b>	<b>32.9%</b>	<b>154,668,000.00</b>
01200300100	State Assembly	215,000,000.00	215,000,000.00	-	75,332,000.00	35.0%	139,668,000.00
01200400100	House of Assembly Commission	15,500,000.00	15,500,000.00	500,000.00	500,000.00	3.2%	15,000,000.00
<b>012300000000</b>	<b>Ministry of Information and Culture</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>20,000.00</b>	<b>45,000.00</b>	<b>30.0%</b>	<b>105,000.00</b>
01230300100	Kebbi State Television (KBTV)	100,000.00	100,000.00	-	-	0.0%	100,000.00
01230400100	Kebbi Broadcasting Corporation (KBC)	50,000.00	50,000.00	20,000.00	45,000.00	90.0%	5,000.00
<b>012400000000</b>	<b>Ministry of Home Affairs and Internal Security</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>5,500,000.00</b>	<b>12,970,000.00</b>	<b>43.2%</b>	<b>17,030,000.00</b>
012400100100	Ministry of Home Affairs and Internal Security	30,000,000.00	30,000,000.00	5,500,000.00	12,970,000.00	43.2%	17,030,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>400,000.00</b>	<b>400,000.00</b>	-	-	<b>0.0%</b>	<b>400,000.00</b>
012501300100	General Administration	400,000.00	400,000.00	-	-	0.0%	400,000.00
<b>014000000000</b>	<b>Office of the State Auditor General</b>	<b>3,100,000.00</b>	<b>3,100,000.00</b>	<b>1,360,000.00</b>	<b>2,560,000.00</b>	<b>82.6%</b>	<b>540,000.00</b>
014000100100	Office of the State Auditor General	100,000.00	100,000.00	-	-	0.0%	100,000.00
014000200100	Office of the Auditor General for Local Government	3,000,000.00	3,000,000.00	1,360,000.00	2,560,000.00	85.3%	440,000.00
<b>014800000000</b>	<b>Kebbi State Independent Electoral Commission</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>50,000.00</b>	<b>120,000.00</b>	<b>6.0%</b>	<b>1,880,000.00</b>
014800100100	Kebbi State Independent Electoral Commission	2,000,000.00	2,000,000.00	50,000.00	120,000.00	6.0%	1,880,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>50,000.00</b>	<b>1,050,000.00</b>	<b>40,000.00</b>	<b>550,000.00</b>	<b>52.4%</b>	<b>500,000.00</b>
014900200100	Local Government Pension Board	50,000.00	1,050,000.00	40,000.00	550,000.00	52.4%	500,000.00
<b>016100000000</b>	<b>Office of the Secretary to the State Government</b>	<b>5,003,650,000.00</b>	<b>5,003,650,000.00</b>	<b>4,957,020,709.59</b>	<b>4,957,065,709.59</b>	<b>99.1%</b>	<b>46,584,290.41</b>
016100100100	Office of the Secretary to the State Government	5,000,000,000.00	5,000,000,000.00	4,957,010,709.59	4,957,010,709.59	99.1%	42,989,290.41
016102100100	Liaison Office - Abuja	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
016102100300	Liaison Office - Sokoto	100,000.00	100,000.00	10,000.00	55,000.00	55.0%	45,000.00
016102100400	Liaison Office - Lagos	50,000.00	50,000.00	-	-	0.0%	50,000.00
016103700100	Pilgrims Welfare Agency (PWA)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>016400000000</b>	<b>Ministry of Special Duties</b>	<b>103,000,000.00</b>	<b>103,000,000.00</b>	<b>7,004,500.00</b>	<b>20,796,500.00</b>	<b>20.2%</b>	<b>82,203,500.00</b>
016400100100	Ministry for Special Duties	100,000,000.00	100,000,000.00	5,487,000.00	18,979,000.00	19.0%	81,021,000.00
016400200100	Persons With Disability Commission	3,000,000.00	3,000,000.00	1,517,500.00	1,817,500.00	60.6%	1,182,500.00
<b>016500000000</b>	<b>Ministry of Religious Affairs</b>	<b>50,100,000.00</b>	<b>50,100,000.00</b>	-	<b>50,020,000.00</b>	<b>99.8%</b>	<b>80,000.00</b>
016500100100	Ministry of Religious Affairs	50,000,000.00	50,000,000.00	-	50,000,000.00	100.0%	-
016502200100	Preaching Board	100,000.00	100,000.00	-	20,000.00	20.0%	80,000.00
<b>016600000000</b>	<b>Ministry of Establishment, Training and Pension</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
016600100100	Ministry of Establishment, Training and Pension	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>15,068,290,637.55</b>	<b>15,373,290,637.55</b>	<b>1,317,598,595.38</b>	<b>3,627,400,578.68</b>	<b>23.6%</b>	<b>11,745,890,058.87</b>
<b>021500000000</b>	<b>Ministry of Agriculture</b>	<b>10,400,000.00</b>	<b>10,400,000.00</b>	-	<b>5,650,000.00</b>	<b>54.3%</b>	<b>4,750,000.00</b>
021500100100	Ministry of Agriculture	10,000,000.00	10,000,000.00	-	5,550,000.00	55.5%	4,450,000.00
021510300100	Rural Access Mobility Project (RAMP)	100,000.00	100,000.00	-	-	0.0%	100,000.00
021510900100	Forestry II Project	100,000.00	100,000.00	-	100,000.00	100.0%	-
021511000100	Kebbi Agricultural Supply Company (KASCOM)	200,000.00	200,000.00	-	-	0.0%	200,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>14,809,777,859.55</b>	<b>14,809,777,859.55</b>	<b>1,301,783,595.38</b>	<b>3,550,710,578.68</b>	<b>24.0%</b>	<b>11,259,067,280.87</b>
02200100100	Ministry of Finance (Hqt)	180,000,000.00	180,000,000.00	-	40,000,000.00	22.2%	140,000,000.00
02200200100	Debt Management Office	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
02200700100	Accountant General's Office	3,120,000,000.00	3,120,000,000.00	15,000,000.00	15,000,000.00	0.5%	3,105,000,000.00
02200700200	Kebbi State Project Financial Management Unit (PFMU)	150,000.00	150,000.00	-	49,650.00	33.1%	100,350.00
02200800100	Board of Internal Revenue	162,000,000.00	162,000,000.00	-	-	0.0%	162,000,000.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>3,100,000.00</b>	<b>3,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,100,000.00</b>
02220100100	Ministry of Commerce and Industry (Hqt)	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
022205200100	Tourisms Board	50,000.00	50,000.00	-	-	0.0%	50,000.00
022205300100	Birnin Kebbi Central Market	50,000.00	50,000.00	-	-	0.0%	50,000.00
<b>022800000000</b>	<b>Ministry of Digital Economy</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100.0%</b>	<b>-</b>
022800100100	Ministry of Digital Economy	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
<b>023300000000</b>	<b>Ministry of Solid Minerals Development and Mining</b>	<b>9,500,000.00</b>	<b>9,500,000.00</b>	<b>4,500,000.00</b>	<b>9,500,000.00</b>	<b>100.0%</b>	<b>-</b>
02330100100	Ministry of Solid Minerals Development and Mining	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	100.0%	-
<b>022900000000</b>	<b>Ministry of Transport and Renewable Energy</b>	<b>7,000,000.00</b>	<b>312,000,000.00</b>	<b>3,750,000.00</b>	<b>10,100,000.00</b>	<b>3.2%</b>	<b>301,900,000.00</b>
02290100100	Ministry of Transport and Renewable Energy (Hqt)	5,000,000.00	310,000,000.00	3,300,000.00	8,300,000.00	2.7%	301,700,000.00
022910500100	Sir Ahmadu Bello International Airport	2,000,000.00	2,000,000.00	450,000.00	1,800,000.00	90.0%	200,000.00
<b>023800000000</b>	<b>Ministry of Budget &amp; Economic Planning</b>	<b>46,150,000.00</b>	<b>46,150,000.00</b>	<b>1,100,000.00</b>	<b>31,520,000.00</b>	<b>68.3%</b>	<b>14,630,000.00</b>
023800100100	Ministry of Budget & Economic Planning (Hqt)	41,000,000.00	41,000,000.00	-	29,520,000.00	72.0%	11,480,000.00
023800400100	KBS Bureau of Statistics	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
023800500100	Kebbi State Community and Social Development Agency (C	150,000.00	150,000.00	-	-	0.0%	150,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	2,000,000.00	2,000,000.00	1,100,000.00	2,000,000.00	100.0%	-
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>2,080,000.00</b>	<b>2,080,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,080,000.00</b>
025210200100	Water Board	2,080,000.00	2,080,000.00	-	-	0.0%	2,080,000.00
<b>025300000000</b>	<b>Ministry of Lands and Housing</b>	<b>1,100,000.00</b>	<b>1,100,000.00</b>	<b>-</b>	<b>565,000.00</b>	<b>51.4%</b>	<b>535,000.00</b>
025300100100	Ministry of Lands & Housing	500,000.00	500,000.00	-	465,000.00	93.0%	35,000.00
025300300100	State Housing Corporation	100,000.00	100,000.00	-	-	0.0%	100,000.00
025300200100	Office of the Surveyor General	500,000.00	500,000.00	-	100,000.00	20.0%	400,000.00
<b>025400000000</b>	<b>Ministry of Rural and Community Development</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1,300,000.00</b>	<b>10,000,000.00</b>	<b>100.0%</b>	<b>-</b>
025400100100	Ministry of Rural and Community Development	10,000,000.00	10,000,000.00	1,300,000.00	10,000,000.00	100.0%	-
<b>026200000000</b>	<b>Ministry of Animal Health Husbandry and Fisheries</b>	<b>157,739,920.00</b>	<b>157,739,920.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>157,739,920.00</b>
026200100100	Ministry of Animal Health Husbandry and Fisheries	157,739,920.00	157,739,920.00	-	-	0.0%	157,739,920.00
<b>026900000000</b>	<b>Ministry of Physical Planning and Urban Developme</b>	<b>11,342,858.00</b>	<b>11,342,858.00</b>	<b>5,065,000.00</b>	<b>9,255,000.00</b>	<b>81.6%</b>	<b>2,087,858.00</b>
026900100100	Ministry of Physical Planning and Urban Development	10,000,000.00	10,000,000.00	4,590,000.00	8,590,000.00	85.9%	1,410,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	1,000,000.00	1,000,000.00	475,000.00	665,000.00	66.5%	335,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	342,858.00	342,858.00	-	-	0.0%	342,858.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>2,652,700,000.00</b>	<b>2,652,700,000.00</b>	<b>390,000.00</b>	<b>1,397,000,000.00</b>	<b>52.7%</b>	<b>1,255,700,000.00</b>
<b>031800000000</b>	<b>Judiciary</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>390,000.00</b>	<b>2,000,000.00</b>	<b>100.0%</b>	<b>-</b>
031805300100	Sharia Court	2,000,000.00	2,000,000.00	390,000.00	2,000,000.00	100.0%	-
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>2,650,700,000.00</b>	<b>2,650,700,000.00</b>	<b>-</b>	<b>1,395,000,000.00</b>	<b>52.6%</b>	<b>1,255,700,000.00</b>
032600100100	Ministry of Justice	2,650,700,000.00	2,650,700,000.00	-	1,395,000,000.00	52.6%	1,255,700,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>714,210,000.00</b>	<b>698,364,964.06</b>	<b>100,260,651.09</b>	<b>342,102,607.09</b>	<b>49.0%</b>	<b>356,262,356.97</b>
<b>051300000000</b>	<b>Ministry of Youths &amp; Sports</b>	<b>15,700,000.00</b>	<b>15,700,000.00</b>	<b>5,490,000.00</b>	<b>15,490,000.00</b>	<b>98.7%</b>	<b>210,000.00</b>
<b>051400000000</b>	<b>Ministry of Women Affairs</b>	<b>500,000.00</b>	<b>5,500,000.00</b>	<b>3,500,000.00</b>	<b>5,500,000.00</b>	<b>100.0%</b>	<b>-</b>
051400100100	Ministry of Women Affairs	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>051700000000</b>	<b>Ministry for Basic and Secondary Education</b>	<b>73,850,000.00</b>	<b>59,660,338.91</b>	<b>14,439,661.09</b>	<b>17,939,661.09</b>	<b>30.1%</b>	<b>41,720,677.82</b>
051700100100	Ministry for Basic and Secondary Education	20,000,000.00	20,000,000.00	-	3,500,000.00	17.5%	16,500,000.00
051700300100	Universal Basic Education (UBE)	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051700800100	Library Board	50,000,000.00	35,810,338.91	14,189,661.09	14,189,661.09	39.6%	21,620,677.82
051702600100	Arabic & Islamic Education Board	250,000.00	250,000.00	250,000.00	250,000.00	100.0%	-
051705700100	Secondary School Management Board	600,000.00	600,000.00	-	-	0.0%	600,000.00
<b>056300000000</b>	<b>Ministry for Higher Education</b>	<b>11,540,000.00</b>	<b>12,540,000.00</b>	<b>4,745,000.00</b>	<b>7,125,000.00</b>	<b>56.8%</b>	<b>5,415,000.00</b>
056300100100	Ministry for Higher Education	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
056302100100	State University of Science & Technology Aliero	6,000,000.00	6,000,000.00	3,940,000.00	4,540,000.00	75.7%	1,460,000.00
056302800100	College of Preliminary Studies, Yauri	200,000.00	1,200,000.00	-	530,000.00	44.2%	670,000.00
056305600100	State Scholarship Board	2,340,000.00	2,340,000.00	805,000.00	2,055,000.00	87.8%	285,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>303,920,000.00</b>	<b>303,920,000.00</b>	<b>72,085,990.00</b>	<b>295,687,946.00</b>	<b>97.3%</b>	<b>8,232,054.00</b>
052100100100	Ministry of Health	295,920,000.00	295,920,000.00	69,375,990.00	291,567,946.00	98.5%	4,352,054.00
052100300100	Primary Health Care Development Agency	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
052102600100	Sir-Yahaya Memorial Hospital	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00	100.0%	-
052102700100	Kebbi Medical Centre Kalgo	3,000,000.00	3,000,000.00	2,580,000.00	3,000,000.00	100.0%	-
052110800100	Kebbi State Contributory Healthcare Management Agency	1,000,000.00	1,000,000.00	30,000.00	120,000.00	12.0%	880,000.00
052110900100	Drugs and Medical Consumables Management Agency (DNMCA)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>3,700,000.00</b>	<b>1,044,625.15</b>	<b>-</b>	<b>360,000.00</b>	<b>34.5%</b>	<b>684,625.15</b>
053500100100	Ministry of Environment	3,600,000.00	944,625.15	-	360,000.00	38.1%	584,625.15
053501600100	Kebbi Environmental Protection Agency (KESEPA)	100,000.00	100,000.00	-	-	0.0%	100,000.00
<b>054400000000</b>	<b>Ministry of Humanitarian and Empowerment</b>	<b>300,000,000.00</b>	<b>300,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>300,000,000.00</b>
054400100100	Ministry of Humanitarian and Empowerment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
054400200100	Social Security Welfare Fund	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Affairs</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
055100100100	Ministry for Local Government & Chieftaincy Affairs	5,000,000.00	-	-	-	-	-

## 2.D Expenditure by Economic Classification

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

Kebbi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>580,327,469,023.80</b>	<b>580,327,469,023.80</b>	<b>91,502,231,428.90</b>	<b>239,765,385,608.25</b>	<b>41.3%</b>	<b>340,562,083,415.55</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>580,327,469,023.80</b>	<b>580,327,469,023.80</b>	<b>91,502,231,428.90</b>	<b>239,765,385,608.25</b>	<b>41.3%</b>	<b>340,562,083,415.55</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>58,619,561,792.41</b>	<b>59,598,572,651.81</b>	<b>13,611,667,709.54</b>	<b>44,824,841,833.86</b>	<b>75.2%</b>	<b>14,773,730,812.95</b>
<b>2101</b>	<b>SALARY</b>	<b>42,756,936,920.53</b>	<b>43,735,947,779.93</b>	<b>12,015,476,943.15</b>	<b>37,230,728,440.15</b>	<b>85.1%</b>	<b>6,505,219,339.78</b>
210101	SALARIES AND WAGES	42,756,936,920.53	43,735,947,779.93	12,015,476,943.15	37,230,728,440.15	85.1%	6,505,219,339.78
210101	SALARY	42,011,877,845.40	42,990,888,704.80	11,804,469,444.39	36,720,450,989.86	85.4%	6,270,437,714.94
210103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	745,059,075.13	745,059,075.13	211,007,498.76	510,277,450.29	68.5%	234,781,624.84
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>233,135,000.00</b>	<b>233,135,000.00</b>	<b>79,149,881.00</b>	<b>145,900,841.00</b>	<b>62.6%</b>	<b>87,234,159.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>233,135,000.00</b>	<b>233,135,000.00</b>	<b>79,149,881.00</b>	<b>145,900,841.00</b>	<b>62.6%</b>	<b>87,234,159.00</b>
21020114	Administrative Allowance	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
21020130	Medical Allowance	24,255,000.00	24,255,000.00	-	-	0.0%	24,255,000.00
21020143	N.Y.S.C Allowances	196,380,000.00	196,380,000.00	79,149,881.00	145,900,841.00	74.3%	50,479,159.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>15,629,489,871.88</b>	<b>15,629,489,871.88</b>	<b>1,517,040,885.39</b>	<b>7,448,212,552.71</b>	<b>47.7%</b>	<b>8,181,277,319.17</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>15,629,489,871.88</b>	<b>15,629,489,871.88</b>	<b>1,517,040,885.39</b>	<b>7,448,212,552.71</b>	<b>47.7%</b>	<b>8,181,277,319.17</b>
21030101	GRATUITY	5,500,000,000.00	5,500,000,000.00	-	1,533,212,448.63	27.9%	3,966,787,551.37
21030102	PENSION	6,500,000,000.00	6,500,000,000.00	1,517,040,885.39	5,915,000,104.08	91.0%	584,999,895.92
21030104	CLEARANCE OF GRATUITY ARREARS	3,629,489,871.88	3,629,489,871.88	-	-	0.0%	3,629,489,871.88
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>70,699,737,944.65</b>	<b>78,347,145,883.71</b>	<b>22,021,376,398.37</b>	<b>42,094,125,775.09</b>	<b>53.7%</b>	<b>36,253,020,108.62</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>45,194,491,307.10</b>	<b>50,551,744,282.10</b>	<b>15,143,667,942.31</b>	<b>30,208,367,379.73</b>	<b>59.8%</b>	<b>20,343,376,902.37</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>11,428,615,097.05</b>	<b>11,798,115,097.05</b>	<b>3,612,789,877.00</b>	<b>6,448,539,620.92</b>	<b>54.7%</b>	<b>5,349,575,476.13</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	386,259,803.05	764,759,803.05	152,130,740.00	610,113,565.22	79.8%	154,646,237.83
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,042,355,294.00	11,033,355,294.00	3,460,659,137.00	5,838,426,055.70	52.9%	5,194,929,238.30
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,860,703,204.00</b>	<b>1,865,873,204.00</b>	<b>255,574,670.62</b>	<b>739,358,261.14</b>	<b>39.6%</b>	<b>1,126,514,942.86</b>
22020201	ELECTRICITY CHARGES	1,821,483,204.00	1,826,653,204.00	252,038,970.62	721,618,271.14	39.5%	1,105,034,932.86
22020202	TELEPHONE CHARGES	5,700,000.00	5,700,000.00	100,000.00	790,290.00	13.9%	4,909,710.00
22020203	INTERNET ACCESS CHARGES	16,000,000.00	16,000,000.00	-	180,000.00	1.1%	15,820,000.00
22020205	WATER RATES	2,520,000.00	2,520,000.00	692,000.00	1,986,000.00	78.8%	534,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	15,000,000.00	15,000,000.00	2,743,700.00	14,783,700.00	98.6%	216,300.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,506,724,441.00</b>	<b>4,584,824,441.00</b>	<b>1,041,054,755.00</b>	<b>3,199,469,731.32</b>	<b>69.8%</b>	<b>1,385,354,709.68</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	639,481,603.00	678,681,603.00	181,432,567.00	503,355,865.00	74.2%	175,325,738.00
22020302	BOOKS	12,395,000.00	13,395,000.00	5,070,000.00	7,777,600.00	58.1%	5,617,400.00
22020303	NEWSPAPERS	2,200,000.00	2,200,000.00	760,500.00	1,541,500.00	70.1%	658,500.00
22020304	MAGAZINES & PERIODICALS	37,550,000.00	37,950,000.00	19,215,700.00	37,290,400.00	98.3%	659,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	290,740,000.00	293,240,000.00	106,154,500.00	125,761,300.00	42.9%	167,478,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	260,000,000.00	253,000,000.00	38,730,000.00	117,866,500.00	46.6%	135,133,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	404,172,338.00	404,172,338.00	101,089,688.00	210,871,388.00	52.2%	193,300,950.00
22020309	UNIFORMS & OTHER CLOTHING	430,185,500.00	461,185,500.00	96,589,500.00	336,555,500.00	73.0%	124,630,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,557,000,000.00	1,568,000,000.00	282,012,300.00	1,236,630,333.32	78.9%	331,369,666.68
22020312	CHEMICALS FOR WATER TREATMENT	870,000,000.00	870,000,000.00	210,000,000.00	621,819,345.00	71.5%	248,180,655.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,532,335,906.03</b>	<b>4,734,215,906.03</b>	<b>892,376,961.20</b>	<b>2,415,269,104.91</b>	<b>51.0%</b>	<b>2,318,946,801.12</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,082,059,800.95	2,178,559,800.95	568,166,007.58	1,595,006,900.41	73.2%	583,552,900.54
22020402	MAINTENANCE OF OFFICE FURNITURE	474,639,762.00	492,819,762.00	103,967,000.00	284,594,863.69	57.7%	208,224,898.31
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,611,353.08	846,811,353.08	114,459,076.62	229,864,760.44	27.1%	616,946,592.64
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,708,000.00	35,708,000.00	7,468,390.00	21,374,860.00	59.9%	14,333,140.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	163,116,990.00	168,616,990.00	56,599,890.00	108,218,873.00	64.2%	60,398,117.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020406	OTHER MAINTENANCE SERVICES	910,650,000.00	952,150,000.00	34,791,597.00	140,934,547.37	14.8%	811,215,452.63
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	435,000.00	1,135,000.00	11.4%	8,865,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	36,550,000.00	36,550,000.00	6,490,000.00	22,229,300.00	60.8%	14,320,700.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00	-	2,100,000.00	84.0%	400,000.00
22020413	MINOR ROAD MAINTENANCE	10,500,000.00	10,500,000.00	-	9,810,000.00	93.4%	690,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>2,138,485,000.00</b>	<b>4,036,713,000.00</b>	<b>1,390,062,895.20</b>	<b>2,870,131,404.20</b>	<b>71.1%</b>	<b>1,166,581,595.80</b>
22020501	LOCAL TRAINING	1,218,485,000.00	2,083,885,000.00	537,734,895.20	1,054,943,404.20	50.6%	1,028,941,595.80
22020502	INTERNATIONAL TRAINING	920,000,000.00	1,952,828,000.00	852,328,000.00	1,815,188,000.00	93.0%	137,640,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,992,723,060.80</b>	<b>3,822,723,060.80</b>	<b>774,157,690.00</b>	<b>3,578,930,020.30</b>	<b>93.6%</b>	<b>243,793,040.50</b>
22020601	SECURITY SERVICES	3,082,081,000.00	3,032,081,000.00	590,404,590.00	2,842,322,590.00	93.7%	189,758,410.00
22020602	OFFICE RENT	6,580,000.00	6,580,000.00	140,000.00	1,290,000.00	19.6%	5,290,000.00
22020603	RESIDENTIAL RENT	79,132,060.80	79,132,060.80	17,693,100.00	58,062,760.30	73.4%	21,069,330.50
22020605	CLEANING & FUMIGATION SERVICES	824,930,000.00	704,930,000.00	165,920,000.00	677,254,670.00	96.1%	27,675,330.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>3,971,721,072.00</b>	<b>3,954,721,072.00</b>	<b>1,316,560,474.79</b>	<b>1,461,060,904.30</b>	<b>36.9%</b>	<b>2,493,660,167.70</b>
22020701	FINANCIAL CONSULTING	464,180,000.00	465,180,000.00	206,867,000.00	234,535,048.00	50.4%	230,644,952.00
22020702	INFORMATION TECHNOLOGY CONSULTING	68,000,000.00	70,000,000.00	36,240,000.00	56,972,700.00	81.4%	13,027,300.00
22020703	LEGAL SERVICES	3,261,300,000.00	3,241,300,000.00	1,059,673,475.30	1,132,811,475.30	34.9%	2,108,488,524.70
22020704	ENGINEERING SERVICES	10,300,000.00	10,300,000.00	100,000.00	260,000.00	2.5%	10,040,000.00
22020706	SURVEYING SERVICES	5,700,000.00	5,700,000.00	220,000.00	3,660,000.00	64.2%	2,040,000.00
22020707	AGRICULTURAL CONSULTING	2,100,000.00	2,100,000.00	320,000.00	1,720,000.00	81.9%	380,000.00
22020708	MEDICAL CONSULTING	160,141,072.00	160,141,072.00	13,139,999.49	31,101,681.00	19.4%	129,039,391.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>99,060,000.00</b>	<b>100,560,000.00</b>	<b>2,065,000.46</b>	<b>8,922,981.46</b>	<b>8.9%</b>	<b>91,637,018.54</b>
22020801	MOTOR VEHICLE FUEL COST	75,800,000.00	75,800,000.00	-	-	0.0%	75,800,000.00
22020803	PLANT / GENERATOR FUEL COST	23,260,000.00	24,760,000.00	2,065,000.46	8,922,981.46	36.0%	15,837,018.54
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>52,040,000.00</b>	<b>52,040,000.00</b>	<b>240,166.44</b>	<b>475,504.80</b>	<b>0.9%</b>	<b>51,564,495.20</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	51,040,000.00	51,040,000.00	-	-	0.0%	51,040,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	240,166.44	475,504.80	47.6%	524,495.20
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>12,612,083,526.22</b>	<b>15,601,958,501.22</b>	<b>5,858,785,451.60</b>	<b>9,486,209,846.38</b>	<b>60.8%</b>	<b>6,115,748,654.84</b>
22021001	REFRESHMENT & MEALS	366,088,533.00	623,088,533.00	110,330,613.70	266,981,214.39	42.8%	356,107,318.61
22021002	HONORARIUM & SITTING ALLOWANCE	2,052,814,831.00	2,283,014,831.00	212,408,389.00	1,063,367,555.99	46.6%	1,219,647,275.01
22021003	PUBLICITY & ADVERTISEMENTS	192,538,000.00	443,238,000.00	63,827,500.00	275,351,000.00	62.1%	167,887,000.00
22021004	MEDICAL EXPENSES-LOCAL	380,519,160.00	380,519,160.00	93,080,000.08	158,241,971.08	41.6%	222,277,188.92
22021006	POSTAGES & COURIER SERVICES	187,100,000.00	187,100,000.00	4,430,000.00	126,613,100.00	67.7%	60,486,900.00
22021007	WELFARE PACKAGES	4,314,821,039.02	4,898,345,014.02	3,339,229,825.25	4,206,261,950.35	85.9%	692,083,063.67
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	245,300,000.00	255,300,000.00	36,810,000.00	77,502,659.00	30.4%	177,797,341.00
22021009	SPORTING ACTIVITIES	417,350,000.00	318,350,000.00	12,234,000.00	244,124,000.00	76.7%	74,226,000.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	7,000,000.00	1,875,000.00	6,975,000.00	99.6%	25,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	277,496,000.00	293,496,000.00	60,000,000.00	192,533,250.00	65.6%	100,962,750.00
22021020	FOREIGN SCHOLARSHIP SCHEME	3,000,000.00	3,000,000.00	920,000.00	2,934,000.00	97.8%	66,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	123,000,000.00	128,000,000.00	4,589,500.00	7,064,960.00	5.5%	120,935,040.00
22021022	SCHOOL EXPENSES	38,999,939.20	45,999,939.20	12,898,000.00	37,142,192.00	80.7%	8,857,747.20
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	60,000,000.00	60,000,000.00	32,300,000.00	32,300,000.00	53.8%	27,700,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,533,584,000.00	2,528,584,000.00	749,563,500.00	1,530,598,200.00	60.5%	997,985,800.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	285,500,000.00	286,500,000.00	82,988,000.00	111,268,670.00	38.8%	175,231,330.00
22021026	EXCO & TENDER EXPENSES	67,700,000.00	67,700,000.00	2,910,000.00	7,480,000.00	11.0%	60,220,000.00
22021027	PROJECT MONITORING EXPENSES	41,850,000.00	41,850,000.00	700,000.00	2,500,000.00	6.0%	39,350,000.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22021030	TRADE FAIR EXPENSES	20,000,000.00	20,000,000.00	6,979,900.00	6,979,900.00	34.9%	13,020,100.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	258,060,000.00	258,260,000.00	1,410,000.00	37,490,000.00	14.5%	220,770,000.00
22021032	ACCREDITATION EXPENSES	29,000,000.00	29,000,000.00	16,076,223.57	28,824,223.57	99.4%	175,776.43
22021033	OTHER MISC EXPENDITURE	205,362,024.00	205,362,024.00	13,225,000.00	28,676,000.00	14.0%	176,686,024.00
22021034	CARES Operations Costs	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
22021035	ANNUAL BUDGET PREPARATION BONUS	32,000,000.00	35,000,000.00	-	35,000,000.00	100.0%	-
22021036	ANNUAL PROJECT BONUS (PforR)	-	1,728,251,000.00	1,000,000,000.00	1,000,000,000.00	57.9%	728,251,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>2,665,000,000.00</b>	<b>2,665,000,000.00</b>	-	<b>1,395,000,000.00</b>	<b>52.3%</b>	<b>1,270,000,000.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>2,665,000,000.00</b>	<b>2,665,000,000.00</b>	-	<b>1,395,000,000.00</b>	<b>52.3%</b>	<b>1,270,000,000.00</b>
22030103	REFURBISHING ADVANCES	2,650,000,000.00	2,650,000,000.00	-	1,395,000,000.00	52.6%	1,255,000,000.00
22030105	SPETACLE ADVANCES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>8,632,618,778.00</b>	<b>10,922,773,742.06</b>	<b>5,590,924,860.68</b>	<b>6,995,097,466.68</b>	<b>64.0%</b>	<b>3,927,676,275.38</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>8,632,618,778.00</b>	<b>10,922,773,742.06</b>	<b>5,590,924,860.68</b>	<b>6,995,097,466.68</b>	<b>64.0%</b>	<b>3,927,676,275.38</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,000,000,000.00	1,000,000,000.00	174,000,000.00	802,700,000.00	80.3%	197,300,000.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	9,000,000.00	4,000,000.00	1,390,000.00	2,680,000.00	67.0%	1,320,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,053,000,000.00	2,038,810,338.91	1,997,715,224.91	1,997,715,224.91	98.0%	41,095,114.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	700,000.00	700,000.00	-	-	0.0%	700,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	5,569,918,778.00	7,879,263,403.15	3,417,819,635.77	4,192,002,241.77	53.2%	3,687,261,161.38
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>11,347,627,859.55</b>	<b>11,347,627,859.55</b>	<b>1,286,783,595.38</b>	<b>3,495,660,928.68</b>	<b>30.8%</b>	<b>7,851,966,930.87</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>89,526,994.18</b>	<b>89,526,994.18</b>	-	-	<b>0.0%</b>	<b>89,526,994.18</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	89,526,994.18	89,526,994.18	-	-	0.0%	89,526,994.18
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>2,530,604,824.71</b>	<b>2,530,604,824.71</b>	<b>1,087,359,155.34</b>	<b>1,436,137,561.80</b>	<b>56.8%</b>	<b>1,094,467,262.91</b>
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,530,604,824.71	2,530,604,824.71	1,087,359,155.34	1,436,137,561.80	56.8%	1,094,467,262.91
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>4,552,018,507.76</b>	<b>4,552,018,507.76</b>	-	<b>1,608,480,921.24</b>	<b>35.3%</b>	<b>2,943,537,586.52</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	4,552,018,507.76	4,552,018,507.76	-	1,608,480,921.24	35.3%	2,943,537,586.52
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>4,175,477,532.90</b>	<b>4,175,477,532.90</b>	<b>199,424,440.04</b>	<b>451,042,445.64</b>	<b>10.8%</b>	<b>3,724,435,087.26</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	1,175,477,532.90	1,175,477,532.90	199,424,440.04	451,042,445.64	38.4%	724,435,087.26
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>2,860,000,000.00</b>	<b>2,860,000,000.00</b>	-	-	<b>0.0%</b>	<b>2,860,000,000.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>2,860,000,000.00</b>	<b>2,860,000,000.00</b>	-	-	<b>0.0%</b>	<b>2,860,000,000.00</b>
22070103	PAYMENT OF SHARE OF STATE IGR To LOCAL GOVERNMENTS	2,700,000,000.00	2,700,000,000.00	-	-	0.0%	2,700,000,000.00
22070105	PAYMENT OF 2% COST OF IGR COLLECTION	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>451,008,169,286.74</b>	<b>442,381,750,488.28</b>	<b>55,869,187,321.00</b>	<b>152,846,417,999.30</b>	<b>34.6%</b>	<b>289,535,332,488.98</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>83,630,828,887.13</b>	<b>94,997,545,456.50</b>	<b>29,768,241,085.14</b>	<b>43,386,033,880.76</b>	<b>45.7%</b>	<b>51,611,511,575.74</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>83,630,828,887.13</b>	<b>94,997,545,456.50</b>	<b>29,768,241,085.14</b>	<b>43,386,033,880.76</b>	<b>45.7%</b>	<b>51,611,511,575.74</b>
23010101	PURCHASE / ACQUISITION OF LAND	6,231,966,115.13	9,231,966,115.13	-	3,335,835,000.00	36.1%	5,896,131,115.13
23010104	PURCHASE MOTOR CYCLES	2,252,500,000.00	952,500,000.00	-	96,635,000.00	10.1%	855,865,000.00
23010105	PURCHASE OF MOTOR VEHICLES	4,903,418,975.00	5,709,045,000.00	1,644,933,367.15	2,233,934,247.15	39.1%	3,475,110,752.85
23010106	PURCHASE OF VANS	122,500,000.00	122,500,000.00	-	-	0.0%	122,500,000.00
23010107	PURCHASE OF TRUCKS	298,000,000.00	1,798,000,000.00	-	-	0.0%	1,798,000,000.00
23010109	PURCHASE OF SEA BOATS	480,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,013,828,602.00	2,183,328,602.00	201,690,311.64	375,023,726.64	17.2%	1,808,304,875.36
23010113	PURCHASE OF COMPUTERS	1,140,750,000.00	1,140,750,000.00	-	-	0.0%	1,140,750,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	187,000,000.00	257,000,000.00	-	162,000,000.00	63.0%	95,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	274,500,000.00	274,500,000.00	70,890,000.00	70,890,000.00	25.8%	203,610,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	23,159,496,541.50	23,763,487,085.87	1,221,958,331.51	3,001,876,681.63	12.6%	20,761,610,404.24
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	525,000,000.00	525,000,000.00	-	-	0.0%	525,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,174,269,110.00	3,174,269,110.00	965,652,944.84	1,042,183,095.34	32.8%	2,132,086,014.66
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	145,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	165,000,000.00	165,000,000.00	51,100,000.00	55,000,000.00	33.3%	110,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	11,763,000,000.00	14,113,000,000.00	-	7,096,800,000.00	50.3%	7,016,200,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,449,800,000.00	2,897,400,000.00	39,000,000.00	39,000,000.00	1.3%	2,858,400,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	160,000,000.00	160,000,000.00	38,000,000.00	38,000,000.00	23.8%	122,000,000.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	800,000,000.00	800,000,000.00	-	283,840,000.00	35.5%	516,160,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
23010141	INSURANCE OF PUBLIC PROPERTY	518,000,000.00	638,000,000.00	110,000,000.00	110,000,000.00	17.2%	528,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	221,000,000.00	221,000,000.00	-	-	0.0%	221,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	946,000,000.00	946,000,000.00	-	20,000,000.00	2.1%	926,000,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>160,060,050,858.33</b>	<b>110,920,929,267.88</b>	<b>7,935,338,742.32</b>	<b>17,500,920,309.34</b>	<b>15.8%</b>	<b>93,420,008,958.54</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>160,060,050,858.33</b>	<b>110,920,929,267.88</b>	<b>7,935,338,742.32</b>	<b>17,500,920,309.34</b>	<b>15.8%</b>	<b>93,420,008,958.54</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,377,123,571.73	6,474,123,571.73	-	25,000,000.00	0.4%	6,449,123,571.73
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,153,116,643.96	878,116,643.96	-	-	0.0%	878,116,643.96
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,278,454,265.25	2,278,454,265.25	832,953,541.75	925,932,530.00	40.6%	1,352,521,735.25
23020104	CONSTRUCTION / PROVISION OF HOUSING	12,151,470,740.00	9,057,041,481.01	-	223,770,000.00	2.5%	8,833,271,481.01
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,563,862,000.00	5,494,862,000.00	473,867,583.78	724,281,583.78	13.2%	4,770,580,416.22
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	6,386,000,000.00	6,351,000,000.00	-	-	0.0%	6,351,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,197,283,068.25	6,197,283,068.25	1,716,575,272.30	2,698,401,824.39	43.5%	3,498,881,243.86
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	180,000,000.00	180,000,000.00	-	130,000,000.00	72.2%	50,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	62,545,000,000.00	23,943,302,603.54	-	3,895,000,000.00	16.3%	20,048,302,603.54
23020114	CONSTRUCTION / PROVISION OF ROADS	36,421,201,040.00	29,171,201,040.00	1,257,131,568.08	3,500,384,068.26	12.0%	25,670,816,971.74
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	200,000,000.00	200,000,000.00	63,050,000.00	63,050,000.00	31.5%	136,950,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,355,289,529.14	9,257,314,594.14	2,264,760,776.41	3,973,100,302.91	42.9%	5,284,214,291.23
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,111,500,000.00	2,020,000,000.00	1,327,000,000.00	1,327,000,000.00	65.7%	693,000,000.00
23020122	CONSTRUCTION OF SEA BOATS	135,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	409,750,000.00	409,750,000.00	-	-	0.0%	409,750,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,920,000,000.00	7,258,480,000.00	-	-	0.0%	7,258,480,000.00
23020129	CONSTRUCTION OF MOSQUES	350,000,000.00	350,000,000.00	-	15,000,000.00	4.3%	335,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>87,585,336,554.46</b>	<b>102,711,124,085.58</b>	<b>5,663,143,479.07</b>	<b>47,160,272,513.59</b>	<b>45.9%</b>	<b>55,550,851,571.99</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>87,585,336,554.46</b>	<b>102,711,124,085.58</b>	<b>5,663,143,479.07</b>	<b>47,160,272,513.59</b>	<b>45.9%</b>	<b>55,550,851,571.99</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	250,000,000.00	250,000,000.00	183,285,341.20	183,285,341.20	73.3%	66,714,658.80
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,990,000,000.00	1,990,000,000.00	673,442,467.80	828,842,467.80	41.7%	1,161,157,532.20
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,117,000,000.00	3,117,000,000.00	601,397,235.64	687,788,470.66	22.1%	2,429,211,529.34
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,616,237,827.20	21,616,237,827.20	945,161,929.24	1,226,816,363.12	5.7%	20,389,421,464.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,635,627,424.06	13,334,102,359.06	880,066,498.72	11,150,852,228.47	83.6%	2,183,250,130.59
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	170,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	3,453,727,281.20	1,253,727,281.20	-	831,543,017.49	66.3%	422,184,263.71
23030113	REHABILITATION / REPAIRS - ROADS	46,900,000,000.00	46,900,000,000.00	1,597,008,936.52	29,659,945,744.13	63.2%	17,240,054,255.87
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	620,000,000.00	620,000,000.00	131,948,000.00	131,948,000.00	21.3%	488,052,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	500,000,000.00	500,000,000.00	12,043,400.00	12,043,400.00	2.4%	487,956,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,502,744,022.00	9,828,916,022.00	638,789,669.95	1,465,495,550.17	14.9%	8,363,420,471.83
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,600,000,000.00	1,451,140,596.12	-	-	0.0%	1,451,140,596.12
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	250,000,000.00	150,000,000.00	-	120,362,110.55	80.2%	29,637,889.45
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	1,200,000,000.00	1,200,000,000.00	-	861,349,820.00	71.8%	338,650,180.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>29,050,000,000.00</b>	<b>30,050,000,000.00</b>	<b>3,213,054,025.00</b>	<b>5,047,339,025.00</b>	<b>16.8%</b>	<b>25,002,660,975.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>29,050,000,000.00</b>	<b>30,050,000,000.00</b>	<b>3,213,054,025.00</b>	<b>5,047,339,025.00</b>	<b>16.8%</b>	<b>25,002,660,975.00</b>
23040101	TREE PLANTING	330,000,000.00	330,000,000.00	117,370,625.00	117,880,625.00	35.7%	212,119,375.00
23040102	EROSION & FLOOD CONTROL	28,620,000,000.00	28,620,000,000.00	2,975,683,400.00	4,499,458,400.00	15.7%	24,120,541,600.00
23040103	WILDLIFE CONSERVATION	100,000,000.00	1,100,000,000.00	120,000,000.00	430,000,000.00	39.1%	670,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>90,681,952,986.82</b>	<b>103,702,151,678.32</b>	<b>9,289,409,989.47</b>	<b>39,751,852,270.61</b>	<b>38.3%</b>	<b>63,950,299,407.71</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>90,681,952,986.82</b>	<b>103,702,151,678.32</b>	<b>9,289,409,989.47</b>	<b>39,751,852,270.61</b>	<b>38.3%</b>	<b>63,950,299,407.71</b>
23050101	RESEARCH AND DEVELOPMENT	18,538,583,167.50	20,358,175,193.50	2,717,258,554.00	8,754,483,074.59	43.0%	11,603,692,118.91
23050102	COMPUTER SOFTWARE ACQUISITION	11,434,311,661.25	7,718,624,746.33	100,000,000.00	836,838,000.00	10.8%	6,881,786,746.33
23050103	MONITORING AND EVALUATION	14,551,831,000.00	13,798,831,000.00	292,815,000.00	4,497,595,000.00	32.6%	9,301,236,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,857,177,759.00	2,919,177,759.00	2,060,000.00	684,595,000.00	23.5%	2,234,582,759.00
23050108	SPECIAL GRANTS AND INTERVENTION	29,761,768,051.15	46,971,768,051.15	6,177,276,435.47	19,480,341,196.02	41.5%	27,491,426,855.13
23050109	PROVISION OF AGRICULTURAL INPUTS	8,460,000,000.00	11,899,500,000.00	-	5,498,000,000.00	46.2%	6,401,500,000.00
23050199	CONTINGENCY FUND	5,078,281,347.92	36,074,928.34	-	-	0.0%	36,074,928.34

## 2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>580,327,469,023.80</b>	<b>580,327,469,023.80</b>	<b>91,502,231,428.90</b>	<b>239,765,385,608.25</b>	<b>41.3%</b>	<b>340,562,083,415.55</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>89,994,585,389.82</b>	<b>90,781,271,381.22</b>	<b>24,596,364,711.66</b>	<b>43,230,483,083.82</b>	<b>47.6%</b>	<b>47,550,788,297.40</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>34,521,387,895.33</b>	<b>37,621,387,895.33</b>	<b>7,755,495,180.19</b>	<b>18,500,615,421.16</b>	<b>49.2%</b>	<b>19,120,772,474.17</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,104,511,836.80	26,104,511,836.80	5,481,914,843.06	14,273,051,500.41	54.7%	11,831,460,336.39
70112	FINANCIAL AND FISCAL AFFAIRS	10,416,876,058.53	11,516,876,058.53	2,273,580,337.13	4,227,563,920.75	36.7%	7,289,312,137.78
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>41,330,441,669.74</b>	<b>39,022,127,661.14</b>	<b>15,543,662,593.31</b>	<b>21,198,384,477.16</b>	<b>54.3%</b>	<b>17,823,743,183.98</b>
70131	GENERAL PERSONNEL SERVICES	7,485,108,732.24	9,613,359,732.24	1,569,641,103.82	2,888,141,758.35	30.0%	6,725,217,973.89
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,455,438,100.35	12,913,231,680.77	85,010,567.40	3,170,772,840.00	24.6%	9,742,458,840.77
70133	OTHER GENERAL SERVICES	16,389,894,837.15	16,495,536,248.13	13,889,010,922.09	15,139,469,878.81	91.8%	1,356,066,369.32
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>86,127,965.20</b>	<b>86,127,965.20</b>	<b>9,033,342.78</b>	<b>33,142,256.82</b>	<b>38.5%</b>	<b>52,985,708.38</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	9,033,342.78	33,142,256.82	38.5%	52,985,708.38
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>11,347,627,859.55</b>	<b>11,347,627,859.55</b>	<b>1,286,783,595.38</b>	<b>3,495,660,928.68</b>	<b>30.8%</b>	<b>7,851,966,930.87</b>
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
<b>7018</b>	<b>TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>2,709,000,000.00</b>	<b>2,704,000,000.00</b>	<b>1,390,000.00</b>	<b>2,680,000.00</b>	<b>0.1%</b>	<b>2,701,320,000.00</b>
70181	TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,704,000,000.00	1,390,000.00	2,680,000.00	0.1%	2,701,320,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>46,396,994,744.72</b>	<b>53,730,494,744.72</b>	<b>29,605,026,317.79</b>	<b>36,546,012,895.37</b>	<b>68.0%</b>	<b>17,184,481,849.35</b>
<b>7031</b>	<b>POLICE SERVICES</b>	<b>20,618,599,543.50</b>	<b>25,618,599,543.50</b>	<b>25,425,016,130.00</b>	<b>25,425,016,130.00</b>	<b>99.2%</b>	<b>193,583,413.50</b>
70311	POLICE SERVICES	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>861,000,000.00</b>	<b>861,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>861,000,000.00</b>
70321	FIRE PROTECTION SERVICES	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
<b>7033</b>	<b>LAW COURTS</b>	<b>24,587,395,201.22</b>	<b>26,820,895,201.22</b>	<b>4,130,000,187.79</b>	<b>10,980,986,765.37</b>	<b>40.9%</b>	<b>15,839,908,435.85</b>
70331	LAW COURTS	24,587,395,201.22	26,820,895,201.22	4,130,000,187.79	10,980,986,765.37	40.9%	15,839,908,435.85
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>330,000,000.00</b>	<b>430,000,000.00</b>	<b>50,010,000.00</b>	<b>140,010,000.00</b>	<b>32.6%</b>	<b>289,990,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	50,010,000.00	140,010,000.00	32.6%	289,990,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>197,318,947,406.69</b>	<b>160,671,686,197.45</b>	<b>5,641,296,021.01</b>	<b>58,314,783,574.94</b>	<b>36.3%</b>	<b>102,356,902,622.51</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,143,777,662.71</b>	<b>3,143,777,662.71</b>	<b>60,156,731.74</b>	<b>235,099,212.56</b>	<b>7.5%</b>	<b>2,908,678,450.15</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,143,777,662.71	3,143,777,662.71	60,156,731.74	235,099,212.56	7.5%	2,908,678,450.15
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>100,217,155,118.63</b>	<b>59,190,457,722.17</b>	<b>1,076,884,053.67</b>	<b>20,043,646,015.23</b>	<b>33.9%</b>	<b>39,146,811,706.94</b>
70421	AGRICULTURE	93,049,915,163.18	49,848,217,766.72	949,024,064.81	16,149,543,042.93	32.4%	33,698,674,723.79
70422	FORESTRY	32,239,955.45	32,239,955.45	7,859,988.86	31,559,954.81	97.9%	680,000.64
70423	FISHING AND HUNTING	7,135,000,000.00	9,310,000,000.00	120,000,000.00	3,862,543,017.49	41.5%	5,447,456,982.51
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>2,798,547,415.64</b>	<b>2,798,547,415.64</b>	<b>852,086,458.55</b>	<b>1,128,326,820.63</b>	<b>40.3%</b>	<b>1,670,220,595.01</b>
70435	ELECTRICITY	2,758,547,415.64	2,758,547,415.64	852,086,458.55	1,128,326,820.63	40.9%	1,630,220,595.01
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>2,413,000,000.00</b>	<b>2,413,000,000.00</b>	<b>15,000,000.00</b>	<b>606,678,000.00</b>	<b>25.1%</b>	<b>1,806,322,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,413,000,000.00	2,413,000,000.00	15,000,000.00	606,678,000.00	25.1%	1,806,322,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>81,646,892,464.44</b>	<b>81,671,892,464.44</b>	<b>3,577,136,847.55</b>	<b>34,552,162,968.01</b>	<b>42.3%</b>	<b>47,119,729,496.43</b>
70451	ROAD TRANSPORT	77,921,534,473.24	78,726,534,473.24	3,032,277,758.00	33,807,054,954.81	42.9%	44,919,479,518.43
70452	WATER TRANSPORT	605,000,000.00	225,000,000.00	-	-	0.0%	225,000,000.00
70454	AIR TRANSPORT	3,120,357,991.20	2,720,357,991.20	544,859,089.55	745,108,013.20	27.4%	1,975,249,978.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>6,900,000,000.00</b>	<b>11,238,480,000.00</b>	<b>46,820,000.00</b>	<b>1,620,000,000.00</b>	<b>14.4%</b>	<b>9,618,480,000.00</b>
70461	COMMUNICATION	6,900,000,000.00	11,238,480,000.00	46,820,000.00	1,620,000,000.00	14.4%	9,618,480,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>199,574,745.27</b>	<b>215,530,932.49</b>	<b>13,211,929.50</b>	<b>128,870,558.51</b>	<b>59.8%</b>	<b>86,660,373.98</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	95,937,793.60	111,893,980.82	-	75,702,842.76	67.7%	36,191,138.06
70473	TOURISM	103,636,951.67	103,636,951.67	13,211,929.50	53,167,715.75	51.3%	50,469,235.92
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>29,394,882,710.07</b>	<b>29,394,882,710.07</b>	<b>3,075,141,905.49</b>	<b>4,907,946,835.07</b>	<b>16.7%</b>	<b>24,486,935,875.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>5,850,000.00</b>	<b>5,850,000.00</b>	<b>600,000.00</b>	<b>2,370,000.00</b>	<b>40.5%</b>	<b>3,480,000.00</b>
70511	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	600,000.00	2,370,000.00	40.5%	3,480,000.00
<b>7053</b>	<b>POLLUTION ABATEMENT</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,000,000.00</b>
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>155,000,000.00</b>	<b>155,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>155,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>29,184,032,710.07</b>	<b>29,184,032,710.07</b>	<b>3,074,541,905.49</b>	<b>4,905,576,835.07</b>	<b>16.8%</b>	<b>24,278,455,875.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	29,184,032,710.07	29,184,032,710.07	3,074,541,905.49	4,905,576,835.07	16.8%	24,278,455,875.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>45,227,481,658.57</b>	<b>43,542,003,014.60</b>	<b>3,527,720,355.46</b>	<b>10,602,100,448.23</b>	<b>24.3%</b>	<b>32,939,902,566.37</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>23,215,812,614.30</b>	<b>24,548,333,970.33</b>	<b>-</b>	<b>4,644,774,694.70</b>	<b>18.9%</b>	<b>19,903,559,275.63</b>
70611	HOUSING DEVELOPMENT	23,215,812,614.30	24,548,333,970.33	-	4,644,774,694.70	18.9%	19,903,559,275.63
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>11,732,709,382.86</b>	<b>8,714,709,382.86</b>	<b>2,265,636,193.96</b>	<b>3,851,335,013.63</b>	<b>44.2%</b>	<b>4,863,374,369.23</b>
70621	COMMUNITY DEVELOPMENT	11,732,709,382.86	8,714,709,382.86	2,265,636,193.96	3,851,335,013.63	44.2%	4,863,374,369.23
<b>7063</b>	<b>WATER SUPPLY</b>	<b>10,028,959,661.41</b>	<b>10,028,959,661.41</b>	<b>1,262,084,161.50</b>	<b>2,105,990,739.90</b>	<b>21.0%</b>	<b>7,922,968,921.51</b>
70631	WATER SUPPLY	10,028,959,661.41	10,028,959,661.41	1,262,084,161.50	2,105,990,739.90	21.0%	7,922,968,921.51
<b>7064</b>	<b>STREET LIGHTING</b>	<b>250,000,000.00</b>	<b>250,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>250,000,000.00</b>
70641	STREET LIGHTING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>58,190,438,004.84</b>	<b>73,294,428,549.21</b>	<b>5,907,875,732.33</b>	<b>17,014,293,188.18</b>	<b>23.2%</b>	<b>56,280,135,361.03</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,665,695,764.19</b>	<b>1,665,695,764.19</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,665,695,764.19</b>
70711	PHARMACEUTICAL PRODUCTS	1,665,695,764.19	1,665,695,764.19	-	-	0.0%	1,665,695,764.19
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>9,047,175,302.77</b>	<b>6,234,665,847.14</b>	<b>1,993,750,671.63</b>	<b>2,998,084,419.95</b>	<b>48.1%</b>	<b>3,236,581,427.19</b>
70731	GENERAL HOSPITAL SERVICES	4,047,165,847.14	4,047,165,847.14	1,299,596,169.75	2,001,358,139.95	49.5%	2,045,807,707.19
70732	SPECIALIZED HOSPITAL SERVICES	5,000,009,455.63	2,187,500,000.00	694,154,501.88	996,726,280.00	45.6%	1,190,773,720.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>14,910,647,652.63</b>	<b>20,910,647,652.63</b>	<b>747,617,989.69</b>	<b>2,907,366,341.87</b>	<b>13.9%</b>	<b>18,003,281,310.76</b>
70741	PUBLIC HEALTH SERVICES	14,910,647,652.63	20,910,647,652.63	747,617,989.69	2,907,366,341.87	13.9%	18,003,281,310.76
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>32,566,919,285.25</b>	<b>44,483,419,285.25</b>	<b>3,166,507,071.01</b>	<b>11,108,842,426.36</b>	<b>25.0%</b>	<b>33,374,576,858.89</b>
70761	HEALTH N.E.C.	32,566,919,285.25	44,483,419,285.25	3,166,507,071.01	11,108,842,426.36	25.0%	33,374,576,858.89
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>15,780,695,885.52</b>	<b>15,624,346,117.88</b>	<b>5,909,223,696.62</b>	<b>11,310,077,850.74</b>	<b>72.4%</b>	<b>4,314,268,267.14</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>810,000,000.00</b>	<b>300,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>300,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	810,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>90,600,000.00</b>	<b>245,000,000.00</b>	<b>1,590,000.00</b>	<b>6,000,000.00</b>	<b>2.4%</b>	<b>239,000,000.00</b>
70821	CULTURAL SERVICES	90,600,000.00	245,000,000.00	1,590,000.00	6,000,000.00	2.4%	239,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>2,090,048,040.92</b>	<b>2,289,298,273.28</b>	<b>146,703,662.67</b>	<b>1,071,629,987.68</b>	<b>46.8%</b>	<b>1,217,668,285.60</b>
70831	BROADCASTING AND PUBLISHING SERVICES	2,090,048,040.92	2,289,298,273.28	146,703,662.67	1,071,629,987.68	46.8%	1,217,668,285.60
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>12,790,047,844.60</b>	<b>12,790,047,844.60</b>	<b>5,760,930,033.95</b>	<b>10,232,447,863.06</b>	<b>80.0%</b>	<b>2,557,599,981.54</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,790,047,844.60	12,790,047,844.60	5,760,930,033.95	10,232,447,863.06	80.0%	2,557,599,981.54
<b>709</b>	<b>EDUCATION</b>	<b>54,329,498,642.42</b>	<b>53,706,811,727.50</b>	<b>11,242,748,956.93</b>	<b>35,872,781,669.91</b>	<b>66.8%</b>	<b>17,834,030,057.59</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>12,227,982,556.12</b>	<b>11,112,295,641.20</b>	<b>4,149,224,577.76</b>	<b>6,728,709,688.46</b>	<b>60.6%</b>	<b>4,383,585,952.74</b>
70912	PRIMARY EDUCATION	12,227,982,556.12	11,112,295,641.20	4,149,224,577.76	6,728,709,688.46	60.6%	4,383,585,952.74
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>17,415,274,768.67</b>	<b>18,705,274,768.67</b>	<b>2,201,406,311.74</b>	<b>15,770,040,268.97</b>	<b>84.3%</b>	<b>2,935,234,499.70</b>
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	697,259,917.86	882,386,939.19	41.3%	1,254,545,085.91
70922	UPPER-SECONDARY EDUCATION	15,278,342,743.57	16,568,342,743.57	1,504,146,393.88	14,887,653,329.78	89.9%	1,680,689,413.79
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>17,460,266,575.93</b>	<b>17,463,266,575.93</b>	<b>4,242,975,439.71</b>	<b>9,807,491,480.02</b>	<b>56.2%</b>	<b>7,655,775,095.91</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	5,924,069,053.18	5,822,543,988.18	885,849,124.91	2,825,982,527.80	48.5%	2,996,561,460.38
70942	SECOND STAGE OF TERTIARY EDUCATION	11,536,197,522.75	11,640,722,587.75	3,357,126,314.80	6,981,508,952.22	60.0%	4,659,213,635.53
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>1,521,901,169.28</b>	<b>1,521,901,169.28</b>	<b>225,610,457.27</b>	<b>784,396,393.75</b>	<b>51.5%</b>	<b>737,504,775.53</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,521,901,169.28	1,521,901,169.28	225,610,457.27	784,396,393.75	51.5%	737,504,775.53
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>111,120,763.07</b>	<b>111,120,763.07</b>	<b>26,867,145.97</b>	<b>82,792,611.77</b>	<b>74.5%</b>	<b>28,328,151.30</b>
70971	R & D EDUCATION	111,120,763.07	111,120,763.07	26,867,145.97	82,792,611.77	74.5%	28,328,151.30
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>5,592,952,809.35</b>	<b>4,792,952,809.35</b>	<b>396,665,024.48</b>	<b>2,699,351,226.94</b>	<b>56.3%</b>	<b>2,093,601,582.41</b>
70981	EDUCATION N.E.C	5,592,952,809.35	4,792,952,809.35	396,665,024.48	2,699,351,226.94	56.3%	2,093,601,582.41
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>43,693,944,581.15</b>	<b>59,581,544,581.15</b>	<b>1,996,833,731.62</b>	<b>21,966,906,061.99</b>	<b>36.9%</b>	<b>37,614,638,519.16</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>829,600,000.00</b>	<b>429,600,000.00</b>	<b>13,220,000.00</b>	<b>34,020,000.00</b>	<b>7.9%</b>	<b>395,580,000.00</b>
71012	SICKNESS AND DISABILITY	829,600,000.00	429,600,000.00	13,220,000.00	34,020,000.00	7.9%	395,580,000.00
<b>7102</b>	<b>OLD AGE</b>	<b>15,674,485,062.40</b>	<b>15,694,485,062.40</b>	<b>1,524,907,469.94</b>	<b>7,476,820,952.17</b>	<b>47.6%</b>	<b>8,217,664,110.23</b>
71021	OLD AGE	15,674,485,062.40	15,694,485,062.40	1,524,907,469.94	7,476,820,952.17	47.6%	8,217,664,110.23
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>9,200,077,254.40</b>	<b>8,710,077,254.40</b>	<b>183,377,662.20</b>	<b>2,823,392,246.41</b>	<b>32.4%</b>	<b>5,886,685,007.99</b>
71041	FAMILY AND CHILDREN	9,200,077,254.40	8,710,077,254.40	183,377,662.20	2,823,392,246.41	32.4%	5,886,685,007.99
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>2,208,542,264.35</b>	<b>2,718,542,264.35</b>	<b>110,930,765.48</b>	<b>1,950,920,310.21</b>	<b>71.8%</b>	<b>767,621,954.14</b>
71051	UNEMPLOYMENT	2,208,542,264.35	2,718,542,264.35	110,930,765.48	1,950,920,310.21	71.8%	767,621,954.14
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>15,781,240,000.00</b>	<b>32,028,840,000.00</b>	<b>164,397,834.00</b>	<b>9,681,752,553.20</b>	<b>30.2%</b>	<b>22,347,087,446.80</b>
71091	SOCIAL PROTECTION N.E.C.	15,781,240,000.00	32,028,840,000.00	164,397,834.00	9,681,752,553.20	30.2%	22,347,087,446.80

**Table 11: Personnel Expenditure by Functional Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>58,619,561,792.41</b>	<b>59,598,572,651.81</b>	<b>13,611,667,709.54</b>	<b>44,824,841,833.86</b>	<b>75.2%</b>	<b>14,773,730,817.95</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>5,294,665,907.07</b>	<b>5,485,307,318.05</b>	<b>2,159,535,873.59</b>	<b>4,069,303,073.51</b>	<b>74.2%</b>	<b>1,416,004,244.54</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>3,040,433,157.20</b>	<b>3,040,433,157.20</b>	<b>910,599,334.79</b>	<b>2,059,396,384.47</b>	<b>67.7%</b>	<b>981,036,772.73</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,278,591,931.80	1,278,591,931.80	337,951,416.06	764,512,674.41	59.8%	514,079,257.39
70112	FINANCIAL AND FISCAL AFFAIRS	1,761,841,225.40	1,761,841,225.40	572,647,918.73	1,294,883,710.06	73.5%	466,957,515.34
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,192,104,784.67</b>	<b>2,382,746,195.65</b>	<b>1,241,403,196.02</b>	<b>1,982,284,432.22</b>	<b>83.2%</b>	<b>400,461,763.43</b>
70131	GENERAL PERSONNEL SERVICES	1,033,190,044.24	1,193,190,044.24	244,100,534.70	916,978,434.23	76.9%	276,211,610.01
70132	OVERALL PLANNING AND STATISTICAL SERVICES	66,450,903.28	66,450,903.28	24,842,467.40	60,289,740.00	90.7%	6,161,163.28
70133	OTHER GENERAL SERVICES	1,092,463,837.15	1,123,105,248.13	972,460,193.92	1,005,016,257.99	89.5%	118,088,990.14
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>62,127,965.20</b>	<b>62,127,965.20</b>	<b>7,533,342.78</b>	<b>27,622,256.82</b>	<b>44.5%</b>	<b>34,505,708.38</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	62,127,965.20	62,127,965.20	7,533,342.78	27,622,256.82	44.5%	34,505,708.38
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,044,456,534.82</b>	<b>2,044,456,534.82</b>	<b>484,575,200.96</b>	<b>1,801,090,483.32</b>	<b>88.1%</b>	<b>243,366,051.50</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>2,044,456,534.82</b>	<b>2,044,456,534.82</b>	<b>484,575,200.96</b>	<b>1,801,090,483.32</b>	<b>88.1%</b>	<b>243,366,051.50</b>
70331	LAW COURTS	2,044,456,534.82	2,044,456,534.82	484,575,200.96	1,801,090,483.32	88.1%	243,366,051.50
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>3,667,037,918.49</b>	<b>3,818,494,105.71</b>	<b>1,141,212,942.86</b>	<b>3,265,930,633.26</b>	<b>85.5%</b>	<b>552,563,472.45</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>111,406,947.71</b>	<b>141,406,947.71</b>	<b>31,176,731.74</b>	<b>125,099,212.56</b>	<b>88.5%</b>	<b>16,307,735.15</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	111,406,947.71	141,406,947.71	31,176,731.74	125,099,212.56	88.5%	16,307,735.15
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,760,217,917.43</b>	<b>2,820,717,917.43</b>	<b>921,354,053.67</b>	<b>2,331,037,447.74</b>	<b>82.6%</b>	<b>489,680,469.69</b>
70421	AGRICULTURE	2,730,617,961.98	2,791,117,961.98	913,954,064.81	2,301,437,492.93	82.5%	489,680,469.05
70422	FORESTRY	29,599,955.45	29,599,955.45	7,399,988.86	29,599,954.81	100.0%	0.64
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>32,479,415.64</b>	<b>32,479,415.64</b>	-	<b>24,296,373.83</b>	<b>74.8%</b>	<b>8,183,041.81</b>
70435	ELECTRICITY	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
<b>7045</b>	<b>TRANSPORT</b>	<b>630,858,892.44</b>	<b>675,858,892.44</b>	<b>176,790,227.95</b>	<b>666,127,040.62</b>	<b>98.6%</b>	<b>9,731,851.82</b>
70451	ROAD TRANSPORT	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
70454	AIR TRANSPORT	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>132,074,745.27</b>	<b>148,030,932.49</b>	<b>11,891,929.50</b>	<b>119,370,558.51</b>	<b>80.6%</b>	<b>28,660,373.98</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	81,287,793.60	97,243,980.82	-	71,802,842.76	73.8%	25,441,138.06
70473	TOURISM	50,786,951.67	50,786,951.67	11,891,929.50	47,567,715.75	93.7%	3,219,235.92
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>282,432,710.07</b>	<b>313,088,084.92</b>	<b>74,368,505.49</b>	<b>291,758,435.07</b>	<b>93.2%</b>	<b>21,329,649.85</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>282,432,710.07</b>	<b>313,088,084.92</b>	<b>74,368,505.49</b>	<b>291,758,435.07</b>	<b>93.2%</b>	<b>21,329,649.85</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	282,432,710.07	313,088,084.92	74,368,505.49	291,758,435.07	93.2%	21,329,649.85
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>916,260,873.55</b>	<b>959,478,866.45</b>	<b>82,757,291.37</b>	<b>793,041,187.62</b>	<b>82.7%</b>	<b>166,437,678.83</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>187,388,379.78</b>	<b>230,606,372.68</b>	-	<b>150,864,694.70</b>	<b>65.4%</b>	<b>79,741,677.98</b>
70611	HOUSING DEVELOPMENT	187,388,379.78	230,606,372.68	-	150,864,694.70	65.4%	79,741,677.98
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>331,524,279.36</b>	<b>331,524,279.36</b>	<b>17,248,083.55</b>	<b>265,571,286.72</b>	<b>80.1%</b>	<b>65,952,992.64</b>
70621	COMMUNITY DEVELOPMENT	331,524,279.36	331,524,279.36	17,248,083.55	265,571,286.72	80.1%	65,952,992.64
<b>7063</b>	<b>WATER SUPPLY</b>	<b>397,348,214.41</b>	<b>397,348,214.41</b>	<b>65,509,207.82</b>	<b>376,605,206.20</b>	<b>94.8%</b>	<b>20,743,008.21</b>
70631	WATER SUPPLY	397,348,214.41	397,348,214.41	65,509,207.82	376,605,206.20	94.8%	20,743,008.21
<b>707</b>	<b>HEALTH</b>	<b>11,182,416,776.89</b>	<b>11,182,416,776.89</b>	<b>1,890,756,019.52</b>	<b>9,760,462,728.19</b>	<b>87.3%</b>	<b>1,421,954,048.70</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>994,456,830.89</b>	<b>994,456,830.89</b>	<b>201,051,867.75</b>	<b>806,483,837.95</b>	<b>81.1%</b>	<b>187,972,992.94</b>
70731	GENERAL HOSPITAL SERVICES	994,456,830.89	994,456,830.89	201,051,867.75	806,483,837.95	81.1%	187,972,992.94
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>10,187,959,946.00</b>	<b>10,187,959,946.00</b>	<b>1,689,704,151.77</b>	<b>8,953,978,890.24</b>	<b>87.9%</b>	<b>1,233,981,055.76</b>
70761	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	1,689,704,151.77	8,953,978,890.24	87.9%	1,233,981,055.76

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
708	<b>RECREATION, CULTURE AND RELIGION</b>	<b>627,735,885.52</b>	<b>628,986,117.88</b>	<b>142,842,570.21</b>	<b>535,041,995.86</b>	<b>85.1%</b>	<b>93,944,122.02</b>
7083	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>573,538,040.92</b>	<b>574,788,273.28</b>	<b>125,259,662.67</b>	<b>497,075,877.13</b>	<b>86.5%</b>	<b>77,712,396.15</b>
70831	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
7084	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>54,197,844.60</b>	<b>54,197,844.60</b>	<b>17,582,907.54</b>	<b>37,966,118.73</b>	<b>70.1%</b>	<b>16,231,725.87</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	17,582,907.54	37,966,118.73	70.1%	16,231,725.87
709	<b>EDUCATION</b>	<b>18,676,545,604.85</b>	<b>19,216,335,265.94</b>	<b>6,048,465,203.92</b>	<b>16,581,803,922.24</b>	<b>86.3%</b>	<b>2,634,531,343.70</b>
7091	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>3,485,104,248.12</b>	<b>3,485,104,248.12</b>	<b>1,473,316,537.24</b>	<b>2,946,632,904.24</b>	<b>84.5%</b>	<b>538,471,343.88</b>
70912	PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
7092	<b>SECONDARY EDUCATION</b>	<b>4,215,793,845.57</b>	<b>4,705,793,845.57</b>	<b>1,467,246,393.88</b>	<b>4,650,026,021.87</b>	<b>98.8%</b>	<b>55,767,823.70</b>
70922	UPPER-SECONDARY EDUCATION	4,215,793,845.57	4,705,793,845.57	1,467,246,393.88	4,650,026,021.87	98.8%	55,767,823.70
7094	<b>TERTIALY EDUCATION</b>	<b>7,628,184,498.66</b>	<b>7,664,184,498.66</b>	<b>2,541,648,306.17</b>	<b>6,540,961,144.76</b>	<b>85.3%</b>	<b>1,123,223,353.90</b>
70941	FIRST STAGE OF TERTIALY EDUCATION	3,322,098,606.91	3,212,098,606.91	564,232,371.29	2,240,277,096.16	69.7%	971,821,510.75
70942	SECOND STAGE OF TERTIALY EDUCATION	4,306,085,891.75	4,452,085,891.75	1,977,415,934.88	4,300,684,048.60	96.6%	151,401,843.15
7095	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>1,374,496,169.28</b>	<b>1,374,496,169.28</b>	<b>203,780,457.27</b>	<b>712,516,393.75</b>	<b>51.8%</b>	<b>661,979,775.53</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	203,780,457.27	712,516,393.75	51.8%	661,979,775.53
7097	<b>R &amp; D EDUCATION</b>	<b>53,420,763.07</b>	<b>67,210,424.16</b>	<b>11,077,484.88</b>	<b>62,702,950.68</b>	<b>93.3%</b>	<b>4,507,473.48</b>
70971	R & D EDUCATION	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
7098	<b>EDUCATION N.E.C.</b>	<b>1,919,546,080.15</b>	<b>1,919,546,080.15</b>	<b>351,396,024.48</b>	<b>1,668,964,506.94</b>	<b>86.9%</b>	<b>250,581,573.21</b>
70981	EDUCATION N.E.C	1,919,546,080.15	1,919,546,080.15	351,396,024.48	1,668,964,506.94	86.9%	250,581,573.21
710	<b>SOCIAL PROTECTION</b>	<b>15,928,009,581.15</b>	<b>15,950,009,581.15</b>	<b>1,587,154,101.62</b>	<b>7,726,409,374.79</b>	<b>48.4%</b>	<b>8,223,600,206.36</b>
7101	<b>SICKNESS AND DISABILITY</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	<b>5,600,000.00</b>	<b>23,000,000.00</b>	<b>100.0%</b>	<b>-</b>
71012	DISABILITY	23,000,000.00	23,000,000.00	5,600,000.00	23,000,000.00	100.0%	-
7102	<b>OLD AGE</b>	<b>15,639,435,062.40</b>	<b>15,641,435,062.40</b>	<b>1,519,372,629.94</b>	<b>7,458,626,432.17</b>	<b>47.7%</b>	<b>8,182,808,630.23</b>
71021	OLD AGE	15,639,435,062.40	15,641,435,062.40	1,519,372,629.94	7,458,626,432.17	47.7%	8,182,808,630.23
7104	<b>FAMILY AND CHILDREN</b>	<b>123,692,254.40</b>	<b>143,692,254.40</b>	<b>36,834,610.20</b>	<b>140,491,262.41</b>	<b>97.8%</b>	<b>3,200,991.99</b>
71041	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
7105	<b>UNEMPLOYMENT</b>	<b>119,642,264.35</b>	<b>119,642,264.35</b>	<b>25,346,861.48</b>	<b>104,291,680.21</b>	<b>87.2%</b>	<b>15,350,584.14</b>
71051	UNEMPLOYMENT	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
7109	<b>SOCIAL PROTECTION N.E.C.</b>	<b>22,240,000.00</b>	<b>22,240,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>22,240,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	22,240,000.00	22,240,000.00	-	-	0.0%	22,240,000.00

**Table 12: Overhead Expenditure by Functional Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>45,194,491,307.10</b>	<b>50,551,744,282.10</b>	<b>15,143,667,942.31</b>	<b>30,208,367,379.73</b>	<b>59.8%</b>	<b>20,343,376,902.37</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>29,713,949,046.00</b>	<b>33,187,074,021.00</b>	<b>11,230,876,196.47</b>	<b>20,245,646,889.47</b>	<b>61.0%</b>	<b>12,941,427,131.53</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCA</b>	<b>22,724,605,358.00</b>	<b>23,991,479,333.00</b>	<b>5,606,065,845.40</b>	<b>13,460,334,827.40</b>	<b>56.1%</b>	<b>10,531,144,505.60</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,193,895,930.00	20,290,769,905.00	4,475,133,427.00	11,853,116,826.00	58.4%	8,437,653,079.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,530,709,428.00	3,700,709,428.00	1,130,932,418.40	1,607,218,001.40	43.4%	2,093,491,426.60
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>6,967,343,688.00</b>	<b>9,173,594,688.00</b>	<b>5,623,360,351.07</b>	<b>6,779,912,062.07</b>	<b>73.9%</b>	<b>2,393,682,625.93</b>
70131	GENERAL PERSONNEL SERVICES	784,018,688.00	2,912,269,688.00	1,279,297,450.70	1,771,797,450.70	60.8%	1,140,472,237.30
70132	OVERALL PLANNING AND STATISTICAL SERVICES	537,544,000.00	540,544,000.00	60,144,100.00	190,087,100.00	35.2%	350,456,900.00
70133	OTHER GENERAL SERVICES	5,645,781,000.00	5,720,781,000.00	4,283,918,800.37	4,818,027,511.37	84.2%	902,753,488.63
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>22,000,000.00</b>	<b>22,000,000.00</b>	<b>1,450,000.00</b>	<b>5,400,000.00</b>	<b>24.5%</b>	<b>16,600,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	22,000,000.00	1,450,000.00	5,400,000.00	24.5%	16,600,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>5,158,152,000.00</b>	<b>6,309,480,000.00</b>	<b>1,832,255,040.30</b>	<b>3,519,958,915.30</b>	<b>55.8%</b>	<b>2,789,521,084.70</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>4,858,152,000.00</b>	<b>5,909,480,000.00</b>	<b>1,787,745,040.30</b>	<b>3,392,918,915.30</b>	<b>57.4%</b>	<b>2,516,561,084.70</b>
70331	LAW COURTS	4,858,152,000.00	5,909,480,000.00	1,787,745,040.30	3,392,918,915.30	57.4%	2,516,561,084.70
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>300,000,000.00</b>	<b>400,000,000.00</b>	<b>44,510,000.00</b>	<b>127,040,000.00</b>	<b>31.8%</b>	<b>272,960,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	300,000,000.00	400,000,000.00	44,510,000.00	127,040,000.00	31.8%	272,960,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,266,345,000.00</b>	<b>1,721,345,000.00</b>	<b>155,940,000.00</b>	<b>624,220,550.00</b>	<b>36.3%</b>	<b>1,097,124,450.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>332,357,000.00</b>	<b>332,357,000.00</b>	<b>27,880,000.00</b>	<b>108,000,000.00</b>	<b>32.5%</b>	<b>224,357,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	332,357,000.00	332,357,000.00	27,880,000.00	108,000,000.00	32.5%	224,357,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>262,070,000.00</b>	<b>262,070,000.00</b>	<b>35,530,000.00</b>	<b>155,615,550.00</b>	<b>59.4%</b>	<b>106,454,450.00</b>
70421	AGRICULTURE	259,530,000.00	259,530,000.00	35,070,000.00	153,755,550.00	59.2%	105,774,450.00
70422	FORESTRY	2,540,000.00	2,540,000.00	460,000.00	1,860,000.00	73.2%	680,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>5,118,000.00</b>	<b>5,118,000.00</b>	<b>710,000.00</b>	<b>4,275,000.00</b>	<b>83.5%</b>	<b>843,000.00</b>
70435	ELECTRICITY	5,118,000.00	5,118,000.00	710,000.00	4,275,000.00	83.5%	843,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>50,500,000.00</b>	<b>50,500,000.00</b>	<b>10,500,000.00</b>	<b>50,500,000.00</b>	<b>100.0%</b>	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	50,500,000.00	50,500,000.00	10,500,000.00	50,500,000.00	100.0%	-
<b>7045</b>	<b>TRANSPORT</b>	<b>489,000,000.00</b>	<b>944,000,000.00</b>	<b>63,280,000.00</b>	<b>236,430,000.00</b>	<b>25.0%</b>	<b>707,570,000.00</b>
70451	ROAD TRANSPORT	89,000,000.00	564,000,000.00	30,730,000.00	103,030,000.00	18.3%	460,970,000.00
70454	AIR TRANSPORT	400,000,000.00	380,000,000.00	32,550,000.00	133,400,000.00	35.1%	246,600,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>59,900,000.00</b>	<b>59,900,000.00</b>	<b>16,720,000.00</b>	<b>59,900,000.00</b>	<b>100.0%</b>	-
70461	COMMUNICATION	59,900,000.00	59,900,000.00	16,720,000.00	59,900,000.00	100.0%	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>67,400,000.00</b>	<b>67,400,000.00</b>	<b>1,320,000.00</b>	<b>9,500,000.00</b>	<b>14.1%</b>	<b>57,900,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	14,600,000.00	14,600,000.00	-	3,900,000.00	26.7%	10,700,000.00
70473	TOURISM	52,800,000.00	52,800,000.00	1,320,000.00	5,600,000.00	10.6%	47,200,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>183,750,000.00</b>	<b>155,750,000.00</b>	<b>25,090,000.00</b>	<b>116,370,000.00</b>	<b>74.7%</b>	<b>39,380,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>5,750,000.00</b>	<b>5,750,000.00</b>	<b>600,000.00</b>	<b>2,370,000.00</b>	<b>41.2%</b>	<b>3,380,000.00</b>
70511	WASTE MANAGEMENT	5,750,000.00	5,750,000.00	600,000.00	2,370,000.00	41.2%	3,380,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>178,000,000.00</b>	<b>150,000,000.00</b>	<b>24,490,000.00</b>	<b>114,000,000.00</b>	<b>76.0%</b>	<b>36,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	178,000,000.00	150,000,000.00	24,490,000.00	114,000,000.00	76.0%	36,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>2,527,992,965.00</b>	<b>2,412,992,965.00</b>	<b>438,787,390.00</b>	<b>1,646,092,825.00</b>	<b>68.2%</b>	<b>766,900,140.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>120,007,142.00</b>	<b>120,007,142.00</b>	-	<b>74,740,000.00</b>	<b>62.3%</b>	<b>45,267,142.00</b>
70611	HOUSING DEVELOPMENT	120,007,142.00	120,007,142.00	-	74,740,000.00	62.3%	45,267,142.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>1,114,900,000.00</b>	<b>999,900,000.00</b>	<b>228,787,390.00</b>	<b>914,933,480.00</b>	<b>91.5%</b>	<b>84,966,520.00</b>
70621	COMMUNITY DEVELOPMENT	1,114,900,000.00	999,900,000.00	228,787,390.00	914,933,480.00	91.5%	84,966,520.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,293,085,823.00</b>	<b>1,293,085,823.00</b>	<b>210,000,000.00</b>	<b>656,419,345.00</b>	<b>50.8%</b>	<b>636,666,478.00</b>
70631	WATER SUPPLY	1,293,085,823.00	1,293,085,823.00	210,000,000.00	656,419,345.00	50.8%	636,666,478.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>707</b>	<b>HEALTH</b>	<b>1,776,962,537.00</b>	<b>1,776,962,537.00</b>	<b>661,407,151.00</b>	<b>948,382,878.00</b>	<b>53.4%</b>	<b>828,579,659.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>37,850,000.00</b>	<b>37,850,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>37,850,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>569,054,751.00</b>	<b>569,054,751.00</b>	<b>440,844,751.00</b>	<b>535,854,751.00</b>	<b>94.2%</b>	<b>33,200,000.00</b>
70731	GENERAL HOSPITAL SERVICES	569,054,751.00	569,054,751.00	440,844,751.00	535,854,751.00	94.2%	33,200,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>205,340,000.00</b>	<b>205,340,000.00</b>	<b>11,597,400.00</b>	<b>29,348,900.00</b>	<b>14.3%</b>	<b>175,991,100.00</b>
70741	PUBLIC HEALTH SERVICES	205,340,000.00	205,340,000.00	11,597,400.00	29,348,900.00	14.3%	175,991,100.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>964,717,786.00</b>	<b>964,717,786.00</b>	<b>208,965,000.00</b>	<b>383,179,227.00</b>	<b>39.7%</b>	<b>581,538,559.00</b>
70761	HEALTH N.E.C.	964,717,786.00	964,717,786.00	208,965,000.00	383,179,227.00	39.7%	581,538,559.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>844,710,000.00</b>	<b>1,207,110,000.00</b>	<b>105,934,000.00</b>	<b>849,372,000.00</b>	<b>70.4%</b>	<b>357,738,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>3,600,000.00</b>	<b>6,000,000.00</b>	<b>1,590,000.00</b>	<b>6,000,000.00</b>	<b>100.0%</b>	<b>-</b>
70821	CULTURAL SERVICES	3,600,000.00	6,000,000.00	1,590,000.00	6,000,000.00	100.0%	-
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>111,360,000.00</b>	<b>471,360,000.00</b>	<b>21,424,000.00</b>	<b>292,147,000.00</b>	<b>62.0%</b>	<b>179,213,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	111,360,000.00	471,360,000.00	21,424,000.00	292,147,000.00	62.0%	179,213,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>729,750,000.00</b>	<b>729,750,000.00</b>	<b>82,920,000.00</b>	<b>551,225,000.00</b>	<b>75.5%</b>	<b>178,525,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	729,750,000.00	729,750,000.00	82,920,000.00	551,225,000.00	75.5%	178,525,000.00
<b>709</b>	<b>EDUCATION</b>	<b>2,253,394,759.10</b>	<b>2,409,794,759.10</b>	<b>575,070,227.54</b>	<b>1,697,653,913.96</b>	<b>70.4%</b>	<b>712,140,845.14</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>310,800,000.00</b>	<b>310,800,000.00</b>	<b>142,610,000.00</b>	<b>276,370,000.00</b>	<b>88.9%</b>	<b>34,430,000.00</b>
70912	PRIMARY EDUCATION	310,800,000.00	310,800,000.00	142,610,000.00	276,370,000.00	88.9%	34,430,000.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>428,300,000.00</b>	<b>428,300,000.00</b>	<b>36,900,000.00</b>	<b>266,026,000.00</b>	<b>62.1%</b>	<b>162,274,000.00</b>
70922	UPPER-SECONDARY EDUCATION	428,300,000.00	428,300,000.00	36,900,000.00	266,026,000.00	62.1%	162,274,000.00
<b>7094</b>	<b>TERTIAL EDUCATION</b>	<b>924,819,759.10</b>	<b>1,080,819,759.10</b>	<b>327,111,227.54</b>	<b>920,667,913.96</b>	<b>85.2%</b>	<b>160,151,845.14</b>
70941	FIRST STAGE OF TERTIAL EDUCATION	399,959,759.10	508,959,759.10	116,616,753.62	380,175,431.64	74.7%	128,784,327.46
70942	SECOND STAGE OF TERTIAL EDUCATION	524,860,000.00	571,860,000.00	210,494,473.92	540,492,482.32	94.5%	31,367,517.68
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>107,155,000.00</b>	<b>107,155,000.00</b>	<b>21,580,000.00</b>	<b>71,630,000.00</b>	<b>66.8%</b>	<b>35,525,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	107,155,000.00	107,155,000.00	21,580,000.00	71,630,000.00	66.8%	35,525,000.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>7,700,000.00</b>	<b>8,100,000.00</b>	<b>1,600,000.00</b>	<b>5,900,000.00</b>	<b>72.8%</b>	<b>2,200,000.00</b>
70971	R & D EDUCATION	7,700,000.00	8,100,000.00	1,600,000.00	5,900,000.00	72.8%	2,200,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>474,620,000.00</b>	<b>474,620,000.00</b>	<b>45,269,000.00</b>	<b>157,060,000.00</b>	<b>33.1%</b>	<b>317,560,000.00</b>
70981	EDUCATION N.E.C	474,620,000.00	474,620,000.00	45,269,000.00	157,060,000.00	33.1%	317,560,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>1,469,235,000.00</b>	<b>1,371,235,000.00</b>	<b>118,307,937.00</b>	<b>560,669,408.00</b>	<b>40.9%</b>	<b>810,565,592.00</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>23,600,000.00</b>	<b>23,600,000.00</b>	<b>6,102,500.00</b>	<b>9,202,500.00</b>	<b>39.0%</b>	<b>14,397,500.00</b>
71012	DISABILITY	23,600,000.00	23,600,000.00	6,102,500.00	9,202,500.00	39.0%	14,397,500.00
<b>7102</b>	<b>OLD AGE</b>	<b>34,500,000.00</b>	<b>51,500,000.00</b>	<b>5,494,840.00</b>	<b>17,644,520.00</b>	<b>34.3%</b>	<b>33,855,480.00</b>
71021	OLD AGE	34,500,000.00	51,500,000.00	5,494,840.00	17,644,520.00	34.3%	33,855,480.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>125,885,000.00</b>	<b>140,885,000.00</b>	<b>31,300,597.00</b>	<b>133,202,388.00</b>	<b>94.5%</b>	<b>7,682,612.00</b>
71041	FAMILY AND CHILDREN	125,885,000.00	140,885,000.00	31,300,597.00	133,202,388.00	94.5%	7,682,612.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>443,200,000.00</b>	<b>313,200,000.00</b>	<b>24,510,000.00</b>	<b>284,000,000.00</b>	<b>90.7%</b>	<b>29,200,000.00</b>
71051	UNEMPLOYMENT	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>842,050,000.00</b>	<b>842,050,000.00</b>	<b>50,900,000.00</b>	<b>116,620,000.00</b>	<b>13.8%</b>	<b>725,430,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	842,050,000.00	842,050,000.00	50,900,000.00	116,620,000.00	13.8%	725,430,000.00

**Table 13: Capital Expenditure by Functional Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>451,008,169,286.74</b>	<b>442,381,750,488.28</b>	<b>55,869,187,321.00</b>	<b>152,846,417,999.30</b>	<b>34.6%</b>	<b>289,535,332,488.98</b>
701	<b>GENERAL PUBLIC SERVICES</b>	<b>33,141,946,577.20</b>	<b>28,269,866,182.62</b>	<b>4,451,757,336.63</b>	<b>8,881,329,832.57</b>	<b>31.4%</b>	<b>19,388,536,350.05</b>
7011	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>	<b>6,182,599,380.13</b>	<b>6,015,725,405.13</b>	<b>735,890,000.00</b>	<b>1,451,302,559.29</b>	<b>24.1%</b>	<b>4,564,422,845.84</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,820,523,975.00	723,650,000.00	180,890,000.00	180,890,000.00	25.0%	542,760,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,362,075,405.13	5,292,075,405.13	555,000,000.00	1,270,412,559.29	24.0%	4,021,662,845.84
7013	<b>GENERAL SERVICES</b>	<b>26,959,347,197.07</b>	<b>22,254,140,777.49</b>	<b>3,715,867,336.63</b>	<b>7,430,027,273.28</b>	<b>33.4%</b>	<b>14,824,113,504.21</b>
70131	GENERAL PERSONNEL SERVICES	5,602,000,000.00	5,442,000,000.00	45,743,118.42	198,865,873.42	3.7%	5,243,134,126.58
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,807,347,197.07	12,262,140,777.49	-	2,890,780,000.00	23.6%	9,371,360,777.49
70133	OTHER GENERAL SERVICES	4,550,000,000.00	4,550,000,000.00	3,670,124,218.21	4,340,381,399.86	95.4%	209,618,600.14
703	<b>PUBLIC ORDER AND SAFETY</b>	<b>36,511,686,209.90</b>	<b>42,693,858,209.90</b>	<b>27,282,306,076.53</b>	<b>29,814,993,496.75</b>	<b>69.8%</b>	<b>12,878,864,713.15</b>
7031	<b>POLICE SERVICES</b>	<b>20,618,599,543.50</b>	<b>25,618,599,543.50</b>	<b>25,425,016,130.00</b>	<b>25,425,016,130.00</b>	<b>99.2%</b>	<b>193,583,413.50</b>
70311	POLICE SERVICES	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
7032	<b>FIRE PROTECTION SERVICES</b>	<b>861,000,000.00</b>	<b>861,000,000.00</b>	-	-	<b>0.0%</b>	<b>861,000,000.00</b>
70321	FIRE PROTECTION SERVICES	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
7033	<b>LAW COURTS</b>	<b>15,032,086,666.40</b>	<b>16,214,258,666.40</b>	<b>1,857,289,946.53</b>	<b>4,389,977,366.75</b>	<b>27.1%</b>	<b>11,824,281,299.65</b>
70331	LAW COURTS	15,032,086,666.40	16,214,258,666.40	1,857,289,946.53	4,389,977,366.75	27.1%	11,824,281,299.65
704	<b>ECONOMIC AFFAIRS</b>	<b>192,195,724,568.20</b>	<b>154,637,007,171.74</b>	<b>4,334,693,078.15</b>	<b>54,397,282,391.68</b>	<b>35.2%</b>	<b>100,239,724,780.06</b>
7041	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>2,695,013,715.00</b>	<b>2,665,013,715.00</b>	-	-	<b>0.0%</b>	<b>2,665,013,715.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,695,013,715.00	2,665,013,715.00	-	-	0.0%	2,665,013,715.00
7042	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>97,026,727,281.20</b>	<b>55,939,529,884.74</b>	<b>120,000,000.00</b>	<b>17,551,343,017.49</b>	<b>31.4%</b>	<b>38,388,186,867.25</b>
70421	AGRICULTURE	89,891,727,281.20	46,629,529,884.74	-	13,688,800,000.00	29.4%	32,940,729,884.74
70423	FISHING AND HUNTING	7,135,000,000.00	9,310,000,000.00	120,000,000.00	3,862,543,017.49	41.5%	5,447,456,982.51
7043	<b>FUEL AND ENERGY</b>	<b>2,760,950,000.00</b>	<b>2,760,950,000.00</b>	<b>851,376,458.55</b>	<b>1,099,755,446.80</b>	<b>39.8%</b>	<b>1,661,194,553.20</b>
70435	ELECTRICITY	2,720,950,000.00	2,720,950,000.00	851,376,458.55	1,099,755,446.80	40.4%	1,621,194,553.20
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7044	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>2,353,000,000.00</b>	<b>2,353,000,000.00</b>	-	<b>546,678,000.00</b>	<b>23.2%</b>	<b>1,806,322,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,353,000,000.00	2,353,000,000.00	-	546,678,000.00	23.2%	1,806,322,000.00
7045	<b>TRANSPORT</b>	<b>80,520,033,572.00</b>	<b>79,740,033,572.00</b>	<b>3,333,316,619.60</b>	<b>33,639,505,927.39</b>	<b>42.2%</b>	<b>46,100,527,644.61</b>
70451	ROAD TRANSPORT	77,313,701,040.00	77,313,701,040.00	2,854,140,504.60	33,160,329,812.39	42.9%	44,153,371,227.61
70452	WATER TRANSPORT	605,000,000.00	225,000,000.00	-	-	0.0%	225,000,000.00
70454	AIR TRANSPORT	2,601,332,532.00	2,201,332,532.00	479,176,115.00	479,176,115.00	21.8%	1,722,156,417.00
7046	<b>COMMUNICATION</b>	<b>6,840,000,000.00</b>	<b>11,178,480,000.00</b>	<b>30,000,000.00</b>	<b>1,560,000,000.00</b>	<b>14.0%</b>	<b>9,618,480,000.00</b>
70461	COMMUNICATION	6,840,000,000.00	11,178,480,000.00	30,000,000.00	1,560,000,000.00	14.0%	9,618,480,000.00
705	<b>ENVIRONMENTAL PROTECTION</b>	<b>28,925,000,000.00</b>	<b>28,925,000,000.00</b>	<b>2,975,683,400.00</b>	<b>4,499,458,400.00</b>	<b>15.6%</b>	<b>24,425,541,600.00</b>
7053	<b>POLLUTION ABATEMENT</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7054	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>155,000,000.00</b>	<b>155,000,000.00</b>	-	-	<b>0.0%</b>	<b>155,000,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
7056	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>28,720,000,000.00</b>	<b>28,720,000,000.00</b>	<b>2,975,683,400.00</b>	<b>4,499,458,400.00</b>	<b>15.7%</b>	<b>24,220,541,600.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,720,000,000.00	28,720,000,000.00	2,975,683,400.00	4,499,458,400.00	15.7%	24,220,541,600.00
706	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>41,758,704,962.02</b>	<b>40,145,008,325.15</b>	<b>2,999,810,674.09</b>	<b>8,143,146,435.61</b>	<b>20.3%</b>	<b>32,001,861,889.54</b>
7061	<b>HOUSING DEVELOPMENT</b>	<b>22,906,974,234.52</b>	<b>24,196,277,597.65</b>	-	<b>4,418,605,000.00</b>	<b>18.3%</b>	<b>19,777,672,597.65</b>
70611	HOUSING DEVELOPMENT	22,906,974,234.52	24,196,277,597.65	-	4,418,605,000.00	18.3%	19,777,672,597.65
7062	<b>COMMUNITY DEVELOPMENT</b>	<b>10,265,285,103.50</b>	<b>7,362,285,103.50</b>	<b>2,013,235,720.41</b>	<b>2,651,575,246.91</b>	<b>36.0%</b>	<b>4,710,709,856.59</b>
70621	COMMUNITY DEVELOPMENT	10,265,285,103.50	7,362,285,103.50	2,013,235,720.41	2,651,575,246.91	36.0%	4,710,709,856.59
7063	<b>WATER SUPPLY</b>	<b>8,336,445,624.00</b>	<b>8,336,445,624.00</b>	<b>986,574,953.68</b>	<b>1,072,966,188.70</b>	<b>12.9%</b>	<b>7,263,479,435.30</b>
70631	WATER SUPPLY	8,336,445,624.00	8,336,445,624.00	986,574,953.68	1,072,966,188.70	12.9%	7,263,479,435.30
7064	<b>STREET LIGHTING</b>	<b>250,000,000.00</b>	<b>250,000,000.00</b>	-	-	<b>0.0%</b>	<b>250,000,000.00</b>
70641	STREET LIGHTING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>707</b>	<b>HEALTH</b>	<b>44,928,138,690.95</b>	<b>60,032,129,235.32</b>	<b>3,283,656,571.81</b>	<b>6,009,879,635.99</b>	<b>10.0%</b>	<b>54,022,249,599.33</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,625,845,764.19</b>	<b>1,625,845,764.19</b>	-	-	<b>0.0%</b>	<b>1,625,845,764.19</b>
70711	PHARMACEUTICAL PRODUCTS	1,625,845,764.19	1,625,845,764.19	-	-	0.0%	1,625,845,764.19
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>7,479,663,720.88</b>	<b>4,667,154,265.25</b>	<b>1,349,174,052.88</b>	<b>1,651,745,831.00</b>	<b>35.4%</b>	<b>3,015,408,434.25</b>
70731	GENERAL HOSPITAL SERVICES	2,479,654,265.25	2,479,654,265.25	655,019,551.00	655,019,551.00	26.4%	1,824,634,714.25
70732	SPECIALIZED HOSPITAL SERVICES	5,000,009,455.63	2,187,500,000.00	694,154,501.88	996,726,280.00	45.6%	1,190,773,720.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>14,704,307,652.63</b>	<b>20,704,307,652.63</b>	<b>736,020,589.69</b>	<b>2,878,017,441.87</b>	<b>13.9%</b>	<b>17,826,290,210.76</b>
70741	PUBLIC HEALTH SERVICES	14,704,307,652.63	20,704,307,652.63	736,020,589.69	2,878,017,441.87	13.9%	17,826,290,210.76
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>21,118,321,553.25</b>	<b>33,034,821,553.25</b>	<b>1,198,461,929.24</b>	<b>1,480,116,363.12</b>	<b>4.5%</b>	<b>31,554,705,190.13</b>
70761	HEALTH N.E.C.	21,118,321,553.25	33,034,821,553.25	1,198,461,929.24	1,480,116,363.12	4.5%	31,554,705,190.13
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>14,256,000,000.00</b>	<b>13,736,000,000.00</b>	<b>5,660,427,126.41</b>	<b>9,875,598,854.88</b>	<b>71.9%</b>	<b>3,860,401,145.12</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>810,000,000.00</b>	<b>300,000,000.00</b>	-	-	<b>0.0%</b>	<b>300,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	810,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>87,000,000.00</b>	<b>239,000,000.00</b>	-	-	<b>0.0%</b>	<b>239,000,000.00</b>
70821	CULTURAL SERVICES	87,000,000.00	239,000,000.00	-	-	0.0%	239,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,405,000,000.00</b>	<b>1,243,000,000.00</b>	-	<b>282,362,110.55</b>	<b>22.7%</b>	<b>960,637,889.45</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,405,000,000.00	1,243,000,000.00	-	282,362,110.55	22.7%	960,637,889.45
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>11,954,000,000.00</b>	<b>11,954,000,000.00</b>	<b>5,660,427,126.41</b>	<b>9,593,236,744.33</b>	<b>80.3%</b>	<b>2,360,763,255.67</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,954,000,000.00	11,954,000,000.00	5,660,427,126.41	9,593,236,744.33	80.3%	2,360,763,255.67
<b>709</b>	<b>EDUCATION</b>	<b>33,314,168,278.47</b>	<b>32,008,481,363.55</b>	<b>4,600,028,864.38</b>	<b>17,568,259,172.62</b>	<b>54.9%</b>	<b>14,440,222,190.93</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>8,429,078,308.00</b>	<b>7,313,391,393.08</b>	<b>2,533,298,040.52</b>	<b>3,505,706,784.22</b>	<b>47.9%</b>	<b>3,807,684,608.86</b>
70912	PRIMARY EDUCATION	8,429,078,308.00	7,313,391,393.08	2,533,298,040.52	3,505,706,784.22	47.9%	3,807,684,608.86
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>12,770,580,923.10</b>	<b>13,570,580,923.10</b>	<b>697,259,917.86</b>	<b>10,853,988,247.10</b>	<b>80.0%</b>	<b>2,716,592,676.00</b>
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	697,259,917.86	882,386,939.19	41.3%	1,254,545,085.91
70922	UPPER-SECONDARY EDUCATION	10,633,648,898.00	11,433,648,898.00	-	9,971,601,307.91	87.2%	1,462,047,590.09
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>8,898,722,318.17</b>	<b>8,708,722,318.17</b>	<b>1,369,470,906.00</b>	<b>2,338,737,421.30</b>	<b>26.9%</b>	<b>6,369,984,896.87</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,201,810,687.17	2,100,285,622.17	205,000,000.00	205,000,000.00	9.8%	1,895,285,622.17
70942	SECOND STAGE OF TERTIARY EDUCATION	6,696,911,631.00	6,608,436,696.00	1,164,470,906.00	2,133,737,421.30	32.3%	4,474,699,274.70
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	-	-	<b>0.0%</b>	<b>40,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>3,175,786,729.20</b>	<b>2,375,786,729.20</b>	-	<b>869,826,720.00</b>	<b>36.6%</b>	<b>1,505,960,009.20</b>
70981	EDUCATION N.E.C.	3,175,786,729.20	2,375,786,729.20	-	869,826,720.00	36.6%	1,505,960,009.20
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>25,976,800,000.00</b>	<b>41,934,400,000.00</b>	<b>280,824,193.00</b>	<b>13,656,469,779.20</b>	<b>32.6%</b>	<b>28,277,930,220.80</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>780,000,000.00</b>	<b>380,000,000.00</b>	-	-	<b>0.0%</b>	<b>380,000,000.00</b>
71012	DISABILITY	780,000,000.00	380,000,000.00	-	-	0.0%	380,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>8,950,000,000.00</b>	<b>8,420,000,000.00</b>	<b>111,742,455.00</b>	<b>2,544,198,596.00</b>	<b>30.2%</b>	<b>5,875,801,404.00</b>
71041	FAMILY AND CHILDREN	8,950,000,000.00	8,420,000,000.00	111,742,455.00	2,544,198,596.00	30.2%	5,875,801,404.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>1,630,000,000.00</b>	<b>2,270,000,000.00</b>	<b>55,583,904.00</b>	<b>1,547,138,630.00</b>	<b>68.2%</b>	<b>722,861,370.00</b>
71051	UNEMPLOYMENT	1,630,000,000.00	2,270,000,000.00	55,583,904.00	1,547,138,630.00	68.2%	722,861,370.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>14,616,800,000.00</b>	<b>30,864,400,000.00</b>	<b>113,497,834.00</b>	<b>9,565,132,553.20</b>	<b>31.0%</b>	<b>21,299,267,446.80</b>
71091	SOCIAL PROTECTION N.E.C.	14,616,800,000.00	30,864,400,000.00	113,497,834.00	9,565,132,553.20	31.0%	21,299,267,446.80

Table 14: Other Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q4 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>25,505,246,637.55</b>	<b>27,795,401,601.61</b>	<b>6,877,708,456.06</b>	<b>11,885,758,395.36</b>	<b>42.8%</b>	<b>15,909,643,206.25</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>21,844,023,859.55</b>	<b>23,839,023,859.55</b>	<b>6,754,195,304.97</b>	<b>10,034,203,288.27</b>	<b>42.1%</b>	<b>13,804,820,571.28</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN</b>	<b>2,573,750,000.00</b>	<b>4,573,750,000.00</b>	<b>502,940,000.00</b>	<b>1,529,581,650.00</b>	<b>33.4%</b>	<b>3,044,168,350.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,811,500,000.00	3,811,500,000.00	487,940,000.00	1,474,532,000.00	38.7%	2,336,968,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	762,250,000.00	762,250,000.00	15,000,000.00	55,049,650.00	7.2%	707,200,350.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>5,211,646,000.00</b>	<b>5,211,646,000.00</b>	<b>4,963,031,709.59</b>	<b>5,006,160,709.59</b>	<b>96.1%</b>	<b>205,485,290.41</b>
70131	GENERAL PERSONNEL SERVICES	65,900,000.00	65,900,000.00	500,000.00	500,000.00	0.8%	65,400,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	44,096,000.00	44,096,000.00	24,000.00	29,616,000.00	67.2%	14,480,000.00
70133	OTHER GENERAL SERVICES	5,101,650,000.00	5,101,650,000.00	4,962,507,709.59	4,976,044,709.59	97.5%	125,605,290.41
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>50,000.00</b>	<b>120,000.00</b>	<b>6.0%</b>	<b>1,880,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	50,000.00	120,000.00	6.0%	1,880,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>11,347,627,859.55</b>	<b>11,347,627,859.55</b>	<b>1,286,783,595.38</b>	<b>3,495,660,928.68</b>	<b>30.8%</b>	<b>7,851,966,930.87</b>
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
<b>7018</b>	<b>TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>2,709,000,000.00</b>	<b>2,704,000,000.00</b>	<b>1,390,000.00</b>	<b>2,680,000.00</b>	<b>0.1%</b>	<b>2,701,320,000.00</b>
70181	TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,704,000,000.00	1,390,000.00	2,680,000.00	0.1%	2,701,320,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,682,700,000.00</b>	<b>2,682,700,000.00</b>	<b>5,890,000.00</b>	<b>1,409,970,000.00</b>	<b>52.6%</b>	<b>1,272,730,000.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>2,652,700,000.00</b>	<b>2,652,700,000.00</b>	<b>390,000.00</b>	<b>1,397,000,000.00</b>	<b>52.7%</b>	<b>1,255,700,000.00</b>
70331	LAW COURTS	2,652,700,000.00	2,652,700,000.00	390,000.00	1,397,000,000.00	52.7%	1,255,700,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>5,500,000.00</b>	<b>12,970,000.00</b>	<b>43.2%</b>	<b>17,030,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	5,500,000.00	12,970,000.00	43.2%	17,030,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>189,839,920.00</b>	<b>494,839,920.00</b>	<b>9,450,000.00</b>	<b>27,350,000.00</b>	<b>5.5%</b>	<b>467,489,920.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>1,100,000.00</b>	<b>2,000,000.00</b>	<b>40.0%</b>	<b>3,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,000,000.00	5,000,000.00	1,100,000.00	2,000,000.00	40.0%	3,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>168,139,920.00</b>	<b>168,139,920.00</b>	-	<b>5,650,000.00</b>	<b>3.4%</b>	<b>162,489,920.00</b>
70421	AGRICULTURE	168,039,920.00	168,039,920.00	-	5,550,000.00	3.3%	162,489,920.00
70422	FORESTRY	100,000.00	100,000.00	-	100,000.00	100.0%	-
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>9,500,000.00</b>	<b>9,500,000.00</b>	<b>4,500,000.00</b>	<b>9,500,000.00</b>	<b>100.0%</b>	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	100.0%	-
<b>7045</b>	<b>TRANSPORT</b>	<b>7,000,000.00</b>	<b>312,000,000.00</b>	<b>3,750,000.00</b>	<b>10,100,000.00</b>	<b>3.2%</b>	<b>301,900,000.00</b>
70451	ROAD TRANSPORT	5,000,000.00	310,000,000.00	3,300,000.00	8,300,000.00	2.7%	301,700,000.00
70454	AIR TRANSPORT	2,000,000.00	2,000,000.00	450,000.00	1,800,000.00	90.0%	200,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100.0%</b>	-
70461	COMMUNICATION	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>100,000.00</b>	<b>100,000.00</b>	-	-	<b>0.0%</b>	<b>100,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	50,000.00	50,000.00	-	-	0.0%	50,000.00
70473	TOURISM	50,000.00	50,000.00	-	-	0.0%	50,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>3,700,000.00</b>	<b>1,044,625.15</b>	-	<b>360,000.00</b>	<b>34.5%</b>	<b>684,625.15</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>100,000.00</b>	<b>100,000.00</b>	-	-	<b>0.0%</b>	<b>100,000.00</b>
70511	WASTE MANAGEMENT	100,000.00	100,000.00	-	-	0.0%	100,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>3,600,000.00</b>	<b>944,625.15</b>	-	<b>360,000.00</b>	<b>38.1%</b>	<b>584,625.15</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,600,000.00	944,625.15	-	360,000.00	38.1%	584,625.15
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>24,522,858.00</b>	<b>24,522,858.00</b>	<b>6,365,000.00</b>	<b>19,820,000.00</b>	<b>80.8%</b>	<b>4,702,858.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>1,442,858.00</b>	<b>1,442,858.00</b>	-	<b>565,000.00</b>	<b>39.2%</b>	<b>877,858.00</b>
70611	HOUSING DEVELOPMENT	1,442,858.00	1,442,858.00	-	565,000.00	39.2%	877,858.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>21,000,000.00</b>	<b>21,000,000.00</b>	<b>6,365,000.00</b>	<b>19,255,000.00</b>	<b>91.7%</b>	<b>1,745,000.00</b>
70621	COMMUNITY DEVELOPMENT	21,000,000.00	21,000,000.00	6,365,000.00	19,255,000.00	91.7%	1,745,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>2,080,000.00</b>	<b>2,080,000.00</b>	-	-	<b>0.0%</b>	<b>2,080,000.00</b>
70631	WATER SUPPLY	2,080,000.00	2,080,000.00	-	-	0.0%	2,080,000.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>707</b>	<b>HEALTH</b>	<b>302,920,000.00</b>	<b>302,920,000.00</b>	<b>72,055,990.00</b>	<b>295,567,946.00</b>	<b>97.6%</b>	<b>7,352,054.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>2,680,000.00</b>	<b>4,000,000.00</b>	<b>100.0%</b>	<b>-</b>
70731	GENERAL HOSPITAL SERVICES	4,000,000.00	4,000,000.00	2,680,000.00	4,000,000.00	100.0%	-
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>295,920,000.00</b>	<b>295,920,000.00</b>	<b>69,375,990.00</b>	<b>291,567,946.00</b>	<b>98.5%</b>	<b>4,352,054.00</b>
70761	HEALTH N.E.C.	295,920,000.00	295,920,000.00	69,375,990.00	291,567,946.00	98.5%	4,352,054.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>52,250,000.00</b>	<b>52,250,000.00</b>	<b>20,000.00</b>	<b>50,065,000.00</b>	<b>95.8%</b>	<b>2,185,000.00</b>
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>20,000.00</b>	<b>45,000.00</b>	<b>30.0%</b>	<b>105,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	150,000.00	150,000.00	20,000.00	45,000.00	30.0%	105,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>52,100,000.00</b>	<b>52,100,000.00</b>	<b>-</b>	<b>50,020,000.00</b>	<b>96.0%</b>	<b>2,080,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,100,000.00	52,100,000.00	-	50,020,000.00	96.0%	2,080,000.00
<b>709</b>	<b>EDUCATION</b>	<b>85,390,000.00</b>	<b>72,200,338.91</b>	<b>19,184,661.09</b>	<b>25,064,661.09</b>	<b>34.7%</b>	<b>47,135,677.82</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
70912	PRIMARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>600,000.00</b>
70922	UPPER-SECONDARY EDUCATION	600,000.00	600,000.00	-	-	0.0%	600,000.00
<b>7094</b>	<b>TERTIALY EDUCATION</b>	<b>8,540,000.00</b>	<b>9,540,000.00</b>	<b>4,745,000.00</b>	<b>7,125,000.00</b>	<b>74.7%</b>	<b>2,415,000.00</b>
70941	FIRST STAGE OF TERTIALY EDUCATION	200,000.00	1,200,000.00	-	530,000.00	44.2%	670,000.00
70942	SECOND STAGE OF TERTIALY EDUCATION	8,340,000.00	8,340,000.00	4,745,000.00	6,595,000.00	79.1%	1,745,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>100.0%</b>	<b>-</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	250,000.00	250,000.00	250,000.00	250,000.00	100.0%	-
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>50,000,000.00</b>	<b>35,810,338.91</b>	<b>14,189,661.09</b>	<b>14,189,661.09</b>	<b>39.6%</b>	<b>21,620,677.82</b>
70971	R & D EDUCATION	50,000,000.00	35,810,338.91	14,189,661.09	14,189,661.09	39.6%	21,620,677.82
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>	<b>-</b>	<b>3,500,000.00</b>	<b>15.2%</b>	<b>19,500,000.00</b>
70981	EDUCATION N.E.C	23,000,000.00	23,000,000.00	-	3,500,000.00	15.2%	19,500,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>319,900,000.00</b>	<b>325,900,000.00</b>	<b>10,547,500.00</b>	<b>23,357,500.00</b>	<b>7.2%</b>	<b>302,542,500.00</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>1,517,500.00</b>	<b>1,817,500.00</b>	<b>60.6%</b>	<b>1,182,500.00</b>
71012	DISABILITY	3,000,000.00	3,000,000.00	1,517,500.00	1,817,500.00	60.6%	1,182,500.00
<b>7102</b>	<b>OLD AGE</b>	<b>550,000.00</b>	<b>1,550,000.00</b>	<b>40,000.00</b>	<b>550,000.00</b>	<b>35.5%</b>	<b>1,000,000.00</b>
71021	OLD AGE	550,000.00	1,550,000.00	40,000.00	550,000.00	35.5%	1,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>500,000.00</b>	<b>5,500,000.00</b>	<b>3,500,000.00</b>	<b>5,500,000.00</b>	<b>100.0%</b>	<b>-</b>
71041	FAMILY AND CHILDREN	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>15,700,000.00</b>	<b>15,700,000.00</b>	<b>5,490,000.00</b>	<b>15,490,000.00</b>	<b>98.7%</b>	<b>210,000.00</b>
71051	UNEMPLOYMENT	15,700,000.00	15,700,000.00	5,490,000.00	15,490,000.00	98.7%	210,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>300,150,000.00</b>	<b>300,150,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>300,150,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	300,150,000.00	300,150,000.00	-	-	0.0%	300,150,000.00

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><u>Total Expenditure</u></b>	<b><u>580,327,469,023.80</u></b>	<b><u>580,327,469,023.80</u></b>	<b><u>91,502,231,428.90</u></b>	<b><u>239,765,385,608.25</u></b>	<b><u>41.3%</u></b>	<b><u>340,562,083,415.55</u></b>
<b>01</b>	<b>Agriculture</b>	<b>116,835,938,158.63</b>	<b>75,809,240,762.17</b>	<b>1,076,884,053.67</b>	<b>20,043,646,015.23</b>	<b>26.4%</b>	<b>55,765,594,746.94</b>
0101	Effective governance of the Agriculture Sector	64,584,113,217.44	20,832,415,820.98	100,377,212.59	781,815,567.18	3.8%	20,050,600,253.80
0102	Development of the livestock value chain	9,237,794,664.54	11,412,794,664.54	965,796,852.22	5,533,275,493.24	48.5%	5,879,519,171.30
0103	Enhancement of food production and productivity	16,710,462,000.00	19,360,462,000.00	1,750,000.00	10,475,300,000.00	54.1%	8,885,162,000.00
0104	Reduction of post-harvest losses	18,434,201,040.00	20,634,201,040.00	-	1,687,000,000.00	8.2%	18,947,201,040.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	4,532,239,955.45	2,532,239,955.45	7,859,988.86	1,561,559,954.81	61.7%	970,680,000.64
0107	Promotion of enabling environment for increased agricultural development	358,400,000.00	358,400,000.00	1,100,000.00	4,695,000.00	1.3%	353,705,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,928,727,281.20	628,727,281.20	-	-	0.0%	628,727,281.20
<b>02</b>	<b>Societal Re-orientation</b>	<b>2,760,013,715.00</b>	<b>2,730,013,715.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,730,013,715.00</b>
0210	Societal Re-orientation - General	2,760,013,715.00	2,730,013,715.00	-	-	0.0%	2,730,013,715.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>5,818,712,000.00</b>	<b>5,818,712,000.00</b>	<b>23,431,000.00</b>	<b>2,713,882,719.20</b>	<b>46.6%</b>	<b>3,104,829,280.80</b>
0310	Poverty Alleviation - General	5,818,712,000.00	5,818,712,000.00	23,431,000.00	2,713,882,719.20	46.6%	3,104,829,280.80
<b>04</b>	<b>Health</b>	<b>53,964,687,449.94</b>	<b>69,068,677,994.31</b>	<b>6,140,914,000.45</b>	<b>17,911,288,591.46</b>	<b>25.9%</b>	<b>51,157,389,402.85</b>
0401	Effective governance of the health system	15,863,661,962.89	13,363,661,962.89	2,178,694,409.52	10,458,678,801.19	78.3%	2,904,983,161.70
0402	Community engagement and participation in health	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	15,128,644,804.00	9,545,144,804.00	126,000,000.00	196,000,000.00	2.1%	9,349,144,804.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health	1,713,249,445.10	1,713,249,445.10	280,308,268.12	944,175,403.28	55.1%	769,074,041.82
0405	Provision of adequate and modern health infrastructure for health services delivery	12,614,532,044.33	35,802,022,588.70	2,274,335,982.12	2,858,562,194.12	8.0%	32,943,460,394.58
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,530,828,846.99	1,530,828,846.99	-	-	0.0%	1,530,828,846.99
0407	Evidence generation and utilisation	420,460,455.00	420,460,455.00	100,000,000.00	100,000,000.00	23.8%	320,460,455.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	3,870,222,640.63	3,870,222,640.63	549,833,829.63	1,961,150,401.63	50.7%	1,909,072,239.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,623,087,251.00	2,623,087,251.00	631,741,511.06	1,392,721,791.24	53.1%	1,230,365,459.76
<b>05</b>	<b>Education</b>	<b>56,588,849,197.32</b>	<b>55,476,162,282.40</b>	<b>11,012,140,688.81</b>	<b>36,752,993,407.63</b>	<b>66.3%</b>	<b>18,723,168,874.77</b>
0501	Effective governance of the education system	13,920,860,856.04	13,295,173,941.12	3,487,802,703.29	9,853,329,677.75	74.1%	3,441,844,263.37
0502	Increase in access, retention, and completion rate at all levels	3,500,000,000.00	3,010,000,000.00	-	1,774,687,141.00	59.0%	1,235,312,859.00
0503	Equity and inclusiveness in the provision of educational services	1,620,191,216.28	1,620,191,216.28	256,945,709.58	902,046,149.05	55.7%	718,145,067.23
0504	Improved quality of teaching and learning outcomes	3,266,269,110.00	3,266,269,110.00	497,685,672.78	1,427,512,392.78	43.7%	1,838,756,717.22
0505	Adequate infrastructure at all levels	22,629,776,390.58	22,689,776,390.58	2,928,164,487.57	14,049,327,026.31	61.9%	8,640,449,364.27
0506	Improved education information management system (EIMS)	555,000,000.00	305,000,000.00	-	-	0.0%	305,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	11,096,751,624.42	11,289,751,624.42	3,841,542,115.59	8,746,091,020.74	77.5%	2,543,660,603.68

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>06</b>	<b>Housing and Urban Development</b>	<b>34,296,397,601.64</b>	<b>32,605,918,957.67</b>	<b>2,199,280,720.41</b>	<b>8,231,555,369.16</b>	<b>25.2%</b>	<b>24,374,363,588.51</b>
0610	Housing and Urban Development - General	34,296,397,601.64	32,605,918,957.67	2,199,280,720.41	8,231,555,369.16	25.2%	24,374,363,588.51
<b>07</b>	<b>Gender</b>	<b>5,700,077,254.40</b>	<b>5,700,077,254.40</b>	<b>183,377,662.20</b>	<b>1,048,705,105.41</b>	<b>18.4%</b>	<b>4,651,372,148.99</b>
0710	Gender - General	5,700,077,254.40	5,700,077,254.40	183,377,662.20	1,048,705,105.41	18.4%	4,651,372,148.99
<b>08</b>	<b>Youth</b>	<b>3,018,542,264.35</b>	<b>3,018,542,264.35</b>	<b>110,930,765.48</b>	<b>1,950,920,310.21</b>	<b>64.6%</b>	<b>1,067,621,954.14</b>
0810	Youth - General	3,018,542,264.35	3,018,542,264.35	110,930,765.48	1,950,920,310.21	64.6%	1,067,621,954.14
<b>09</b>	<b>Environmental Improvement</b>	<b>277,450,000.00</b>	<b>246,794,625.15</b>	<b>25,090,000.00</b>	<b>116,730,000.00</b>	<b>47.3%</b>	<b>130,064,625.15</b>
0910	Environmental Improvement - General	277,450,000.00	246,794,625.15	25,090,000.00	116,730,000.00	47.3%	130,064,625.15
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>9,939,517,661.41</b>	<b>9,939,517,661.41</b>	<b>1,277,691,551.50</b>	<b>2,168,140,299.90</b>	<b>21.8%</b>	<b>7,771,377,361.51</b>
1010	Water Resources and Rural Dev - General	9,939,517,661.41	9,939,517,661.41	1,277,691,551.50	2,168,140,299.90	21.8%	7,771,377,361.51
<b>11</b>	<b>Information Communication and Technology</b>	<b>9,077,048,040.92</b>	<b>13,766,778,273.28</b>	<b>193,523,662.67</b>	<b>2,691,629,987.68</b>	<b>19.6%</b>	<b>11,075,148,285.60</b>
1110	Information Communication and Technology - General	9,077,048,040.92	13,766,778,273.28	193,523,662.67	2,691,629,987.68	19.6%	11,075,148,285.60
<b>12</b>	<b>Growing the Private Sector</b>	<b>613,229,145.31</b>	<b>659,185,332.53</b>	<b>60,156,731.74</b>	<b>310,802,055.32</b>	<b>47.1%</b>	<b>348,383,277.21</b>
1210	Growing the Private Sector - General	613,229,145.31	659,185,332.53	60,156,731.74	310,802,055.32	47.1%	348,383,277.21
<b>13</b>	<b>Reform of Government and Governance</b>	<b>184,165,334,984.73</b>	<b>208,160,520,976.13</b>	<b>61,719,535,380.39</b>	<b>105,353,385,123.34</b>	<b>50.6%</b>	<b>102,807,135,852.79</b>
1310	Reform of Government and Governance - General	184,165,334,984.73	208,160,520,976.13	61,719,535,380.39	105,353,385,123.34	50.6%	102,807,135,852.79
<b>14</b>	<b>Power</b>	<b>5,757,379,947.64</b>	<b>4,977,379,947.64</b>	<b>852,086,458.55</b>	<b>1,128,326,820.63</b>	<b>22.7%</b>	<b>3,849,053,127.01</b>
1410	Power - General	5,757,379,947.64	4,977,379,947.64	852,086,458.55	1,128,326,820.63	22.7%	3,849,053,127.01
<b>17</b>	<b>Road</b>	<b>59,737,833,433.24</b>	<b>60,542,833,433.24</b>	<b>3,032,277,758.00</b>	<b>33,807,054,954.81</b>	<b>55.8%</b>	<b>26,735,778,478.43</b>
1710	Road - General	59,737,833,433.24	60,542,833,433.24	3,032,277,758.00	33,807,054,954.81	55.8%	26,735,778,478.43
<b>18</b>	<b>Airways</b>	<b>2,619,025,459.20</b>	<b>2,619,025,459.20</b>	<b>544,859,089.55</b>	<b>745,108,013.20</b>	<b>28.4%</b>	<b>1,873,917,446.00</b>
1810	Airways - General	2,619,025,459.20	2,619,025,459.20	544,859,089.55	745,108,013.20	28.4%	1,873,917,446.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>29,157,432,710.07</b>	<b>29,188,088,084.92</b>	<b>3,050,051,905.49</b>	<b>4,791,216,835.07</b>	<b>16.4%</b>	<b>24,396,871,249.85</b>
2010	CLIMATE CHANGE - General	29,157,432,710.07	29,188,088,084.92	3,050,051,905.49	4,791,216,835.07	16.4%	24,396,871,249.85

**Table 16: Personnel Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>58,619,561,792.41</b>	<b>59,598,572,651.81</b>	<b>13,611,667,709.54</b>	<b>44,824,841,833.86</b>	<b>25.2%</b>	<b>14,773,730,817.95</b>
<b>01</b>	<b>Agriculture</b>	<b>2,760,217,917.43</b>	<b>2,820,717,917.43</b>	<b>921,354,053.67</b>	<b>2,331,037,447.74</b>	<b>82.6%</b>	<b>489,680,469.69</b>
0101	Effective governance of the Agriculture Sector	963,363,217.44	1,023,863,217.44	100,377,212.59	693,859,017.18	67.8%	330,004,200.26
0102	Development of the livestock value chain	1,767,254,744.54	1,767,254,744.54	813,576,852.22	1,607,578,475.75	91.0%	159,676,268.79
0106	Promotion of forest resource conservation and preservation of biodiversity	29,599,955.45	29,599,955.45	7,399,988.86	29,599,954.81	100.0%	0.64
<b>04</b>	<b>Health</b>	<b>12,443,006,462.89</b>	<b>12,423,006,462.89</b>	<b>2,065,776,787.02</b>	<b>10,449,346,683.19</b>	<b>84.1%</b>	<b>1,973,659,779.70</b>
0401	Effective governance of the health system	11,182,416,776.89	11,182,416,776.89	1,890,756,019.52	9,760,462,728.19	87.3%	1,421,954,048.70
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health	1,260,589,686.00	1,240,589,686.00	175,020,767.50	688,883,955.00	55.5%	551,705,731.00
<b>05</b>	<b>Education</b>	<b>17,415,955,918.85</b>	<b>17,975,745,579.94</b>	<b>5,873,444,436.42</b>	<b>15,892,919,967.24</b>	<b>88.4%</b>	<b>2,082,825,612.70</b>
0501	Effective governance of the education system	9,504,754,126.84	9,994,754,126.84	3,263,023,703.29	9,150,373,677.75	91.6%	844,380,449.09
0503	Equity and inclusiveness in the provision of educational services	1,490,186,216.28	1,490,186,216.28	232,715,709.58	827,766,149.05	55.5%	662,420,067.23
0505	Adequate infrastructure at all levels	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
0510	Education Sector Expenditures Not Elsewhere Classified	6,367,594,812.66	6,423,594,812.66	2,366,627,538.67	5,852,077,189.76	91.1%	571,517,622.90
<b>06</b>	<b>Housing and Urban Development</b>	<b>435,287,807.12</b>	<b>478,505,800.02</b>	-	<b>334,030,702.25</b>	<b>69.8%</b>	<b>144,475,097.77</b>
0610	Housing and Urban Development - General	435,287,807.12	478,505,800.02	-	334,030,702.25	69.8%	144,475,097.77
<b>07</b>	<b>Gender</b>	<b>123,692,254.40</b>	<b>143,692,254.40</b>	<b>36,834,610.20</b>	<b>140,491,262.41</b>	<b>97.8%</b>	<b>3,200,991.99</b>
0710	Gender - General	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
<b>08</b>	<b>Youth</b>	<b>119,642,264.35</b>	<b>119,642,264.35</b>	<b>25,346,861.48</b>	<b>104,291,680.21</b>	<b>87.2%</b>	<b>15,350,584.14</b>
0810	Youth - General	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>419,588,214.41</b>	<b>419,588,214.41</b>	<b>65,509,207.82</b>	<b>376,605,206.20</b>	<b>89.8%</b>	<b>42,983,008.21</b>
1010	Water Resources and Rural Dev - General	419,588,214.41	419,588,214.41	65,509,207.82	376,605,206.20	89.8%	42,983,008.21
<b>11</b>	<b>Information Communication and Technology</b>	<b>573,538,040.92</b>	<b>574,788,273.28</b>	<b>125,259,662.67</b>	<b>497,075,877.13</b>	<b>86.5%</b>	<b>77,712,396.15</b>
1110	Information Communication and Technology - General	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
<b>12</b>	<b>Growing the Private Sector</b>	<b>192,694,741.31</b>	<b>238,650,928.53</b>	<b>31,176,731.74</b>	<b>196,902,055.32</b>	<b>82.5%</b>	<b>41,748,873.21</b>
1210	Growing the Private Sector - General	192,694,741.31	238,650,928.53	31,176,731.74	196,902,055.32	82.5%	41,748,873.21
<b>13</b>	<b>Reform of Government and Governance</b>	<b>23,190,167,152.58</b>	<b>23,382,808,563.56</b>	<b>4,215,806,625.08</b>	<b>13,519,959,102.65</b>	<b>57.8%</b>	<b>9,862,849,460.91</b>
1310	Reform of Government and Governance - General	23,190,167,152.58	23,382,808,563.56	4,215,806,625.08	13,519,959,102.65	57.8%	9,862,849,460.91
<b>14</b>	<b>Power</b>	<b>32,479,415.64</b>	<b>32,479,415.64</b>	-	<b>24,296,373.83</b>	<b>74.8%</b>	<b>8,183,041.81</b>
1410	Power - General	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
<b>17</b>	<b>Road</b>	<b>513,833,433.24</b>	<b>538,833,433.24</b>	<b>144,107,253.40</b>	<b>535,395,142.42</b>	<b>99.4%</b>	<b>3,438,290.82</b>
1710	Road - General	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
<b>18</b>	<b>Airways</b>	<b>117,025,459.20</b>	<b>137,025,459.20</b>	<b>32,682,974.55</b>	<b>130,731,898.20</b>	<b>95.4%</b>	<b>6,293,561.00</b>
1810	Airways - General	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>282,432,710.07</b>	<b>313,088,084.92</b>	<b>74,368,505.49</b>	<b>291,758,435.07</b>	<b>93.2%</b>	<b>21,329,649.85</b>
2010	CLIMATE CHANGE - General	282,432,710.07	313,088,084.92	74,368,505.49	291,758,435.07	93.2%	21,329,649.85

**Table 17: Overhead Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Overhead Expenditure</i></b>	<b><i>45,194,491,307.10</i></b>	<b><i>50,551,744,282.10</i></b>	<b><i>15,143,667,942.31</i></b>	<b><i>30,208,367,379.73</i></b>	<b><i>59.8%</i></b>	<b><i>20,343,376,902.37</i></b>
<b>01</b>	<b>Agriculture</b>	<b>258,890,000.00</b>	<b>258,890,000.00</b>	<b>35,530,000.00</b>	<b>155,615,550.00</b>	<b>60.1%</b>	<b>103,274,450.00</b>
0101	Effective governance of the Agriculture Sector	120,750,000.00	120,750,000.00	-	82,406,550.00	68.2%	38,343,450.00
0102	Development of the livestock value chain	117,800,000.00	117,800,000.00	32,220,000.00	63,154,000.00	53.6%	54,646,000.00
0103	Enhancement of food production and productivity	9,400,000.00	9,400,000.00	1,750,000.00	3,500,000.00	37.2%	5,900,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	2,540,000.00	2,540,000.00	460,000.00	1,860,000.00	73.2%	680,000.00
0107	Promotion of enabling environment for increased agricultural development	8,400,000.00	8,400,000.00	1,100,000.00	4,695,000.00	55.9%	3,705,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>668,466,000.00</b>	<b>668,466,000.00</b>	<b>23,407,000.00</b>	<b>93,616,000.00</b>	<b>14.0%</b>	<b>574,850,000.00</b>
0310	Poverty Alleviation - General	668,466,000.00	668,466,000.00	23,407,000.00	93,616,000.00	14.0%	574,850,000.00
<b>04</b>	<b>Health</b>	<b>2,039,622,296.10</b>	<b>2,059,622,296.10</b>	<b>719,394,651.62</b>	<b>1,156,374,326.28</b>	<b>56.1%</b>	<b>903,247,969.82</b>
0401	Effective governance of the health system	1,078,057,786.00	1,078,057,786.00	218,562,400.00	406,648,127.00	37.7%	671,409,659.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health	262,659,759.10	262,659,759.10	57,987,500.62	207,991,448.28	73.6%	74,668,310.82
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	82,000,000.00	82,000,000.00	2,000,000.00	5,880,000.00	7.2%	76,120,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	569,054,751.00	569,054,751.00	440,844,751.00	535,854,751.00	94.2%	33,200,000.00
<b>05</b>	<b>Education</b>	<b>1,993,335,000.00</b>	<b>2,129,735,000.00</b>	<b>519,482,726.92</b>	<b>1,492,062,465.68</b>	<b>70.1%</b>	<b>637,672,534.32</b>
0501	Effective governance of the education system	1,213,720,000.00	1,213,720,000.00	224,779,000.00	699,456,000.00	57.6%	514,264,000.00
0503	Equity and inclusiveness in the provision of educational services	109,755,000.00	109,755,000.00	23,980,000.00	74,030,000.00	67.5%	35,725,000.00
0505	Adequate infrastructure at all levels	7,700,000.00	8,100,000.00	1,600,000.00	5,900,000.00	72.8%	2,200,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	662,160,000.00	798,160,000.00	269,123,726.92	712,676,465.68	89.3%	85,483,534.32
<b>06</b>	<b>Housing and Urban Development</b>	<b>1,067,507,142.00</b>	<b>947,507,142.00</b>	<b>180,980,000.00</b>	<b>817,524,420.00</b>	<b>86.3%</b>	<b>129,982,722.00</b>
0610	Housing and Urban Development - General	1,067,507,142.00	947,507,142.00	180,980,000.00	817,524,420.00	86.3%	129,982,722.00
<b>07</b>	<b>Gender</b>	<b>125,885,000.00</b>	<b>140,885,000.00</b>	<b>31,300,597.00</b>	<b>133,202,388.00</b>	<b>94.5%</b>	<b>7,682,612.00</b>
0710	Gender - General	125,885,000.00	140,885,000.00	31,300,597.00	133,202,388.00	94.5%	7,682,612.00
<b>08</b>	<b>Youth</b>	<b>443,200,000.00</b>	<b>313,200,000.00</b>	<b>24,510,000.00</b>	<b>284,000,000.00</b>	<b>90.7%</b>	<b>29,200,000.00</b>
0810	Youth - General	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>183,750,000.00</b>	<b>155,750,000.00</b>	<b>25,090,000.00</b>	<b>116,370,000.00</b>	<b>74.7%</b>	<b>39,380,000.00</b>
0910	Environmental Improvement - General	183,750,000.00	155,750,000.00	25,090,000.00	116,370,000.00	74.7%	39,380,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>1,348,665,823.00</b>	<b>1,348,665,823.00</b>	<b>224,307,390.00</b>	<b>708,568,905.00</b>	<b>52.5%</b>	<b>640,096,918.00</b>
1010	Water Resources and Rural Development - General	1,348,665,823.00	1,348,665,823.00	224,307,390.00	708,568,905.00	52.5%	640,096,918.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>171,260,000.00</b>	<b>531,260,000.00</b>	<b>38,144,000.00</b>	<b>352,047,000.00</b>	<b>66.3%</b>	<b>179,213,000.00</b>
1110	Information Communication and Technology - General	171,260,000.00	531,260,000.00	38,144,000.00	352,047,000.00	66.3%	179,213,000.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>415,484,404.00</b>	<b>415,484,404.00</b>	<b>27,880,000.00</b>	<b>111,900,000.00</b>	<b>26.9%</b>	<b>303,584,404.00</b>
1210	Growing the Private Sector - General	415,484,404.00	415,484,404.00	27,880,000.00	111,900,000.00	26.9%	303,584,404.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>35,984,307,642.00</b>	<b>40,633,160,617.00</b>	<b>13,229,651,576.77</b>	<b>24,546,381,324.77</b>	<b>60.4%</b>	<b>16,086,779,292.23</b>
1310	Reform of Government and Governance - General	35,984,307,642.00	40,633,160,617.00	13,229,651,576.77	24,546,381,324.77	60.4%	16,086,779,292.23
<b>14</b>	<b>Power</b>	<b>5,118,000.00</b>	<b>5,118,000.00</b>	<b>710,000.00</b>	<b>4,275,000.00</b>	<b>83.5%</b>	<b>843,000.00</b>
1410	Power - General	5,118,000.00	5,118,000.00	710,000.00	4,275,000.00	83.5%	843,000.00
<b>17</b>	<b>Road</b>	<b>89,000,000.00</b>	<b>564,000,000.00</b>	<b>30,730,000.00</b>	<b>103,030,000.00</b>	<b>18.3%</b>	<b>460,970,000.00</b>
1710	Road - General	89,000,000.00	564,000,000.00	30,730,000.00	103,030,000.00	18.3%	460,970,000.00
<b>18</b>	<b>Airways</b>	<b>400,000,000.00</b>	<b>380,000,000.00</b>	<b>32,550,000.00</b>	<b>133,400,000.00</b>	<b>35.1%</b>	<b>246,600,000.00</b>
1810	Airways - General	400,000,000.00	380,000,000.00	32,550,000.00	133,400,000.00	35.1%	246,600,000.00

**Table 18: Capital Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Capital Expenditure</i></b>	<b><i>451,008,169,286.74</i></b>	<b><i>442,381,750,488.28</i></b>	<b><i>55,869,187,321.00</i></b>	<b><i>152,846,417,999.30</i></b>	<b><i>34.6%</i></b>	<b><i>289,535,332,488.98</i></b>
<b>01</b>	<b>Agriculture</b>	<b>113,648,790,321.20</b>	<b>72,561,592,924.74</b>	<b>120,000,000.00</b>	<b>17,551,343,017.49</b>	<b>24.2%</b>	<b>55,010,249,907.25</b>
0101	Effective governance of the Agriculture Sector	63,490,000,000.00	19,677,802,603.54	-	-	0.0%	19,677,802,603.54
0102	Development of the livestock value chain	7,195,000,000.00	9,370,000,000.00	120,000,000.00	3,862,543,017.49	41.2%	5,507,456,982.51
0103	Enhancement of food production and productivity	16,700,862,000.00	19,350,862,000.00	-	10,471,800,000.00	54.1%	8,879,062,000.00
0104	Reduction of post-harvest losses	18,434,201,040.00	20,634,201,040.00	-	1,687,000,000.00	8.2%	18,947,201,040.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	4,500,000,000.00	2,500,000,000.00	-	1,530,000,000.00	61.2%	970,000,000.00
0107	Promotion of enabling environment for increased agricultural development	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,928,727,281.20	628,727,281.20	-	-	0.0%	628,727,281.20
<b>02</b>	<b>Societal Re-orientation</b>	<b>2,760,013,715.00</b>	<b>2,730,013,715.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,730,013,715.00</b>
0210	Societal Re-orientation - General	2,760,013,715.00	2,730,013,715.00	-	-	0.0%	2,730,013,715.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>4,850,000,000.00</b>	<b>4,850,000,000.00</b>	<b>-</b>	<b>2,620,170,719.20</b>	<b>54.0%</b>	<b>2,229,829,280.80</b>
0310	Poverty Alleviation - General	4,850,000,000.00	4,850,000,000.00	-	2,620,170,719.20	54.0%	2,229,829,280.80
<b>04</b>	<b>Health</b>	<b>39,178,138,690.95</b>	<b>54,282,129,235.32</b>	<b>3,283,656,571.81</b>	<b>6,009,879,635.99</b>	<b>11.1%</b>	<b>48,272,249,599.33</b>
0401	Effective governance of the health system	3,306,267,400.00	806,267,400.00	-	-	0.0%	806,267,400.00
0402	Community engagement and participation in health	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	15,118,644,804.00	9,535,144,804.00	126,000,000.00	196,000,000.00	2.1%	9,339,144,804.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health	190,000,000.00	190,000,000.00	47,300,000.00	47,300,000.00	24.9%	142,700,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	12,614,532,044.33	35,802,022,588.70	2,274,335,982.12	2,858,562,194.12	8.0%	32,943,460,394.58
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	1,490,978,846.99	1,490,978,846.99	-	-	0.0%	1,490,978,846.99
0407	Evidence generation and utilisation	420,460,455.00	420,460,455.00	100,000,000.00	100,000,000.00	23.8%	320,460,455.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	3,787,222,640.63	3,787,222,640.63	547,803,829.63	1,955,150,401.63	51.6%	1,832,072,239.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,050,032,500.00	2,050,032,500.00	188,216,760.06	852,867,040.24	41.6%	1,197,165,459.76
<b>05</b>	<b>Education</b>	<b>37,094,168,278.47</b>	<b>35,298,481,363.55</b>	<b>4,600,028,864.38</b>	<b>19,342,946,313.62</b>	<b>54.8%</b>	<b>15,955,535,049.93</b>
0501	Effective governance of the education system	3,175,786,729.20	2,060,099,814.28	-	-	0.0%	2,060,099,814.28
0502	Increase in access, retention, and completion rate at all levels	3,500,000,000.00	3,010,000,000.00	-	1,774,687,141.00	59.0%	1,235,312,859.00
0503	Equity and inclusiveness in the provision of educational services	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
0504	Improved quality of teaching and learning outcomes	3,266,269,110.00	3,266,269,110.00	497,685,672.78	1,427,512,392.78	43.7%	1,838,756,717.22
0505	Adequate infrastructure at all levels	22,518,655,627.51	22,578,655,627.51	2,901,297,341.60	13,966,534,414.54	61.9%	8,612,121,212.97
0506	Improved education information management system (EIMS)	555,000,000.00	305,000,000.00	-	-	0.0%	305,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	4,058,456,811.76	4,058,456,811.76	1,201,045,850.00	2,174,212,365.30	53.6%	1,884,244,446.46
<b>06</b>	<b>Housing and Urban Development</b>	<b>32,781,159,794.52</b>	<b>31,167,463,157.65</b>	<b>2,013,235,720.41</b>	<b>7,070,180,246.91</b>	<b>22.7%</b>	<b>24,097,282,910.74</b>
0610	Housing and Urban Development - General	32,781,159,794.52	31,167,463,157.65	2,013,235,720.41	7,070,180,246.91	22.7%	24,097,282,910.74
<b>07</b>	<b>Gender</b>	<b>5,450,000,000.00</b>	<b>5,410,000,000.00</b>	<b>111,742,455.00</b>	<b>769,511,455.00</b>	<b>14.2%</b>	<b>4,640,488,545.00</b>
0710	Gender - General	5,450,000,000.00	5,410,000,000.00	111,742,455.00	769,511,455.00	14.2%	4,640,488,545.00
<b>08</b>	<b>Youth</b>	<b>2,440,000,000.00</b>	<b>2,570,000,000.00</b>	<b>55,583,904.00</b>	<b>1,547,138,630.00</b>	<b>60.2%</b>	<b>1,022,861,370.00</b>
0810	Youth - General	2,440,000,000.00	2,570,000,000.00	55,583,904.00	1,547,138,630.00	60.2%	1,022,861,370.00
<b>09</b>	<b>Environmental Improvement</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>90,000,000.00</b>
0910	Environmental Improvement - General	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>8,159,083,624.00</b>	<b>8,159,083,624.00</b>	<b>986,574,953.68</b>	<b>1,072,966,188.70</b>	<b>13.2%</b>	<b>7,086,117,435.30</b>
1010	Water Resources and Rural Deve - General	8,159,083,624.00	8,159,083,624.00	986,574,953.68	1,072,966,188.70	13.2%	7,086,117,435.30

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>11</b>	<b>Information Communication and Technology</b>	<b>8,332,000,000.00</b>	<b>12,660,480,000.00</b>	<b>30,000,000.00</b>	<b>1,842,362,110.55</b>	<b>14.6%</b>	<b>10,818,117,889.45</b>
1110	Information Communication and Technology - General	8,332,000,000.00	12,660,480,000.00	30,000,000.00	1,842,362,110.55	14.6%	10,818,117,889.45
<b>13</b>	<b>Reform of Government and Governance</b>	<b>100,400,032,330.60</b>	<b>117,557,723,936.02</b>	<b>37,507,988,373.57</b>	<b>55,781,199,907.65</b>	<b>47.5%</b>	<b>61,776,524,028.37</b>
1310	Reform of Government and Governance - General	100,400,032,330.60	117,557,723,936.02	37,507,988,373.57	55,781,199,907.65	47.5%	61,776,524,028.37
<b>14</b>	<b>Power</b>	<b>5,719,782,532.00</b>	<b>4,939,782,532.00</b>	<b>851,376,458.55</b>	<b>1,099,755,446.80</b>	<b>22.3%</b>	<b>3,840,027,085.20</b>
1410	Power - General	5,719,782,532.00	4,939,782,532.00	851,376,458.55	1,099,755,446.80	22.3%	3,840,027,085.20
<b>17</b>	<b>Road</b>	<b>59,130,000,000.00</b>	<b>59,130,000,000.00</b>	<b>2,854,140,504.60</b>	<b>33,160,329,812.39</b>	<b>56.1%</b>	<b>25,969,670,187.61</b>
1710	Road - General	59,130,000,000.00	59,130,000,000.00	2,854,140,504.60	33,160,329,812.39	56.1%	25,969,670,187.61
<b>18</b>	<b>Airways</b>	<b>2,100,000,000.00</b>	<b>2,100,000,000.00</b>	<b>479,176,115.00</b>	<b>479,176,115.00</b>	<b>22.8%</b>	<b>1,620,823,885.00</b>
1810	Airways - General	2,100,000,000.00	2,100,000,000.00	479,176,115.00	479,176,115.00	22.8%	1,620,823,885.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>28,875,000,000.00</b>	<b>28,875,000,000.00</b>	<b>2,975,683,400.00</b>	<b>4,499,458,400.00</b>	<b>15.6%</b>	<b>24,375,541,600.00</b>
2010	CLIMATE CHANGE - General	28,875,000,000.00	28,875,000,000.00	2,975,683,400.00	4,499,458,400.00	15.6%	24,375,541,600.00

**Table 19: Other Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Other Expenditure</i></b>	<b><i>25,505,246,637.55</i></b>	<b><i>27,795,401,601.61</i></b>	<b><i>6,877,708,456.06</i></b>	<b><i>11,885,758,395.36</i></b>	<b><i>42.8%</i></b>	<b><i>15,909,643,206.25</i></b>
<b>01</b>	<b>Agriculture</b>	<b>168,039,920.00</b>	<b>168,039,920.00</b>	-	<b>5,650,000.00</b>	<b>3.4%</b>	<b>162,389,920.00</b>
0101	Effective governance of the Agriculture Sector	10,000,000.00	10,000,000.00	-	5,550,000.00	55.5%	4,450,000.00
0102	Development of the livestock value chain	157,739,920.00	157,739,920.00	-	-	0.0%	157,739,920.00
0103	Enhancement of food production and productivity	200,000.00	200,000.00	-	-	0.0%	200,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	100,000.00	100,000.00	-	100,000.00	100.0%	-
<b>03</b>	<b>Poverty Alleviation</b>	<b>300,246,000.00</b>	<b>300,246,000.00</b>	<b>24,000.00</b>	<b>96,000.00</b>	<b>0.0%</b>	<b>300,150,000.00</b>
0310	Poverty Alleviation - General	300,246,000.00	300,246,000.00	24,000.00	96,000.00	0.0%	300,150,000.00
<b>04</b>	<b>Health</b>	<b>303,920,000.00</b>	<b>303,920,000.00</b>	<b>72,085,990.00</b>	<b>295,687,946.00</b>	<b>97.3%</b>	<b>8,232,054.00</b>
0401	Effective governance of the health system	296,920,000.00	296,920,000.00	69,375,990.00	291,567,946.00	98.2%	5,352,054.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health services	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	1,000,000.00	1,000,000.00	30,000.00	120,000.00	12.0%	880,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	4,000,000.00	4,000,000.00	2,680,000.00	4,000,000.00	100.0%	-
<b>05</b>	<b>Education</b>	<b>85,390,000.00</b>	<b>72,200,338.91</b>	<b>19,184,661.09</b>	<b>25,064,661.09</b>	<b>34.7%</b>	<b>47,135,677.82</b>
0501	Effective governance of the education system	26,600,000.00	26,600,000.00	-	3,500,000.00	13.2%	23,100,000.00
0503	Equity and inclusiveness in the provision of educational services	250,000.00	250,000.00	250,000.00	250,000.00	100.0%	-
0505	Adequate infrastructure at all levels	50,000,000.00	35,810,338.91	14,189,661.09	14,189,661.09	39.6%	21,620,677.82
0510	Education Sector Expenditures Not Elsewhere Classified	8,540,000.00	9,540,000.00	4,745,000.00	7,125,000.00	74.7%	2,415,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>12,442,858.00</b>	<b>12,442,858.00</b>	<b>5,065,000.00</b>	<b>9,820,000.00</b>	<b>78.9%</b>	<b>2,622,858.00</b>
0610	Housing and Urban Development - General	12,442,858.00	12,442,858.00	5,065,000.00	9,820,000.00	78.9%	2,622,858.00
<b>07</b>	<b>Gender</b>	<b>500,000.00</b>	<b>5,500,000.00</b>	<b>3,500,000.00</b>	<b>5,500,000.00</b>	<b>100.0%</b>	<b>-</b>
0710	Gender - General	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-
<b>08</b>	<b>Youth</b>	<b>15,700,000.00</b>	<b>15,700,000.00</b>	<b>5,490,000.00</b>	<b>15,490,000.00</b>	<b>98.7%</b>	<b>210,000.00</b>
0810	Youth - General	15,700,000.00	15,700,000.00	5,490,000.00	15,490,000.00	98.7%	210,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>3,700,000.00</b>	<b>1,044,625.15</b>	-	<b>360,000.00</b>	<b>34.5%</b>	<b>684,625.15</b>
0910	Environmental Improvement - General	3,700,000.00	1,044,625.15	-	360,000.00	34.5%	684,625.15
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>12,180,000.00</b>	<b>12,180,000.00</b>	<b>1,300,000.00</b>	<b>10,000,000.00</b>	<b>82.1%</b>	<b>2,180,000.00</b>
1010	Water Resources and Rural Dev - General	12,180,000.00	12,180,000.00	1,300,000.00	10,000,000.00	82.1%	2,180,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>120,000.00</b>	<b>145,000.00</b>	<b>58.0%</b>	<b>105,000.00</b>
1110	Information Communication and Technology - General	250,000.00	250,000.00	120,000.00	145,000.00	58.0%	105,000.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>5,050,000.00</b>	<b>5,050,000.00</b>	<b>1,100,000.00</b>	<b>2,000,000.00</b>	<b>39.6%</b>	<b>3,050,000.00</b>
1210	Growing the Private Sector - General	5,050,000.00	5,050,000.00	1,100,000.00	2,000,000.00	39.6%	3,050,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>24,590,827,859.55</b>	<b>26,586,827,859.55</b>	<b>6,766,088,804.97</b>	<b>11,505,844,788.27</b>	<b>43.3%</b>	<b>15,080,983,071.28</b>
1310	Reform of Government and Governance - General	24,590,827,859.55	26,586,827,859.55	6,766,088,804.97	11,505,844,788.27	43.3%	15,080,983,071.28
<b>17</b>	<b>Road</b>	<b>5,000,000.00</b>	<b>310,000,000.00</b>	<b>3,300,000.00</b>	<b>8,300,000.00</b>	<b>2.7%</b>	<b>301,700,000.00</b>
1710	Road - General	5,000,000.00	310,000,000.00	3,300,000.00	8,300,000.00	2.7%	301,700,000.00
<b>18</b>	<b>Airways</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>450,000.00</b>	<b>1,800,000.00</b>	<b>90.0%</b>	<b>200,000.00</b>
1810	Airways - General	2,000,000.00	2,000,000.00	450,000.00	1,800,000.00	90.0%	200,000.00

### 3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare** have a blue marker whilst those related to **Basic Education** have a green marker.

**Table 20: Capital Expenditure by Project**

**Kebbi State Government Budget  
Performance Report 2025 Q4 - Capital  
Expenditure by Project**

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging	
<b>Total Capital Expenditure</b>		<b>451,008,169,286.74</b>	<b>442,381,750,488.28</b>	<b>55,869,187,321.00</b>	<b>152,846,417,999.30</b>	<b>34.6 %</b>	<b>289,535,332,488.98</b>	<b>P H C</b>	<b>BE D</b>
011103300100 - State Agency for Control of AIDS/HIV	Purchase of ARV and Test kit for HIV/AIDS Control Progrramme	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00		
011200300100 - State Assembly	Purchase of 2 No Toyota Hilux for House of Assembly	114,373,975.00	-	-	-		-		
011200300100 - State Assembly	Construction of Of 10 No. Housing units at New Assembly qrt	585,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
011200300100 - State Assembly	Purchase of office furniture for state House of Assembly complex	116,500,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		

011200300100 - State Assembly	Construction of Restaurant at House of Assembly Office Complex, Birnin Kebbi	36,500,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - State Assembly	Wall Fence and Provision of Verve Wire at the Office Complex	26,500,000.00	-	-	-		-		
011200300100 - State Assembly	Construction and Drilling of Water Bore-Holes and Overhead Tanks at House of Assembly complex	45,000,000.00	-	-	-		-		
011200300100 - State Assembly	Provision of Additional Car Park, Landscaping, improvement of the Existing Drainages within the Complex	78,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00		
011200300100 - State Assembly	Construction and Drilling of New Water Bore-Hole and Overhead Tank Office Complex and Members Quarters	26,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
011200300100 - State Assembly	Provision of Solar Lighting, Solar Energy System at Chamber and Rehabilitation of Existing Solar Light in House of assembly complex	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
011200300100 - State Assembly	Construction of a Sport Centre and Provision of Sporting Facilities in the Assembly Complex	65,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - State Assembly	Construction of New Office for Hon. Speaker, Deputy Speaker and 4 Principal Officers at House of Assembly Complex	65,000,000.00	-	-	-		-		
011200300100 - State Assembly	Purchase of 20 no. Laptops and Accessories	18,250,000.00	18,250,000.00	-	-	0.0%	18,250,000.00		
011200300100 - State Assembly	Construction of 10 No. Office and Toilet for general Staff	26,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - State Assembly	Construction of Clinic at House of Assembly Complex	55,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		

011200300100 - State Assembly	Renovation of Wall Fence and installation of security lines	98,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
011200300100 - State Assembly	Provision of Fire/Motor Insurance	5,000,000.00	125,000,000.00	110,000,000.00	110,000,000.00	88.0%	15,000,000.00		
011200300100 - State Assembly	Provision of Solar Energy System at the House of Assembly Complex	120,000,000.00	120,000,000.00	70,890,000.00	70,890,000.00	59.1%	49,110,000.00		
011200400100 - House of Assembly Commission	Condstruction of Office for the commission	150,400,000.00	150,400,000.00	-	-	0.0%	150,400,000.00		
011200400100 - House of Assembly Commission	Purchase of office furniture for Assembly Service Commission Office	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00		
012300100100 - Ministry of Information and Culture	Purchase of Pubic Announcement Equipment and Accessories	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
012300100100 - Ministry of Information and Culture	Purchase of 5 No. Printing Machines for the State Printing Press	100,000,000.00	170,000,000.00	-	162,000,000.00	95.3%	8,000,000.00		
012300100100 - Ministry of Information and Culture	Purchase of 1no of historical archive equipment for Cultural Village camp	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
012300100100 - Ministry of Information and Culture	Purchase of External Publicity, Live Coverage and Special Reports Gadgets	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
012300100100 - Ministry of Information and Culture	Purchase of Library Information Materials and equipments	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
012300100100 - Ministry of	Establishment of Research Library in the History Bureau Headquarter	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		

Information and Culture								
012300100100 - Ministry of Information and Culture	Provision of Media Insurance and Information Equipments	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00	
012300100100 - Ministry of Information and Culture	Provision for the facilitation of Annual African Arts and Crafts Expo	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
012300100100 - Ministry of Information and Culture	Rehabilitation of State Television Services	200,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012300100100 - Ministry of Information and Culture	Rehabilitation of Kebbi broadcasting cooperation (KBC)	200,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
012300100100 - Ministry of Information and Culture	Rehabilitation of Ariste Camp in Argungu	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012300100100 - Ministry of Information and Culture	provision for the participation in the Annual Calabar Carnival	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00	
012300100100 - Ministry of Information and Culture	Provision for the promotion of State Festival (Huttungo, Rigata, Uhola, Argungu Fishing)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012300100100 - Ministry of Information and Culture	Provision for the promotion of NAFEST festival	20,000,000.00	172,000,000.00	-	-	0.0%	172,000,000.00	
012300100100 - Ministry of Information and Culture	Establishment of FM Radio Stations at B/Kebbi, Yauri and Zuru	170,000,000.00	288,000,000.00	-	-	0.0%	288,000,000.00	

012300100100 - Ministry of Information and Culture	Establishment Strategic Information Management Unit	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00		
012300100100 - Ministry of Information and Culture	Mini Unity Cultural Entertainment	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
012300100100 - Ministry of Information and Culture	Provision for Solar Energy	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
012300100100 - Ministry of Information and Culture	General Overhaul of Government Printing Press	250,000,000.00	150,000,000.00	-	120,362,110.55	80.2%	29,637,889.45		
012300100100 - Ministry of Information and Culture	Fencing of Kebbi Radio Station	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
012300100100 - Ministry of Information and Culture	Provision for International Cultural Exchange	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
012300100100 - Ministry of Information and Culture	Provision for nutritional promotion programmes	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
012400100100 - Minisrty of Home Affairs and Internal Security	Purchase of 2 No. Fire Fighting Vehicles	485,000,000.00	485,000,000.00	-	-	0.0%	485,000,000.00		
012400100100 - Minisrty of Home Affairs and Internal Security	Construction of 4no. Fire Service Station (Argungu, Yauri, Zuru and Birnin Kebbi)	221,000,000.00	221,000,000.00	-	-	0.0%	221,000,000.00		
012400100100 - Minisrty of Home	Capacity Building on Peace and Conflict Resolution Across the State	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00		

Affairs and Internal Security								
012400100100 - Minisrty of Home Affairs and Internal Security	Purchase of Uniform, Boot & Shulder Rank to Fire Service	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012400100100 - Minisrty of Home Affairs and Internal Security	Rehabilitation of 2 No fire stations	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
012400100100 - Minisrty of Home Affairs and Internal Security	Purchase of Pro Active Foam Chemical	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
012501300100 - General Administration	Purchase of complete set of office Furniture for the HOS and 20 Perm Secs	-	300,000,000.00	18,718,050.00	127,550,805.00	42.5%	172,449,195.00	
012501300100 - General Administration	Rehabilitation/Repairs of State Liaison Offices at Abuja, Lagos, Kaduna & Sokoto	2,800,000,000.00	2,600,000,000.00	6,596,268.42	6,596,268.42	0.3%	2,593,403,731.58	
012501300100 - General Administration	Digitization of kebbi state civil Service	600,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
012501300100 - General Administration	Construction of staff clinic in the new secretariat	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00	
012501300100 - General Administration	Construction of fire service office in the new secretariat	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
014000100100 - Office of the State Auditor General	Purchase of 2 set of Office furniture (office table, chair, 3seater, 2 seater and 1 seater(2))	9,929,000.00	9,929,000.00	-	5,000,000.00	50.4%	4,929,000.00	
014000100100 - Office of the State Auditor General	Construction of Additional Block	89,217,405.13	19,217,405.13	-	10,000,000.00	52.0%	9,217,405.13	
014000100100 - Office of the	Rehabilitation of office Headquarters	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	

State Auditor General								
014000200100 - Office of the Auditor General for Local Government	Rehabilitation of Offices at H/Q	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
014000200100 - Office of the Auditor General for Local Government	purchase of furniture for the Office of the Auditor General for Local Government	9,929,000.00	9,929,000.00	-	-	0.0%	9,929,000.00	
014700100100 - Civil Service Commission	Renovation of Civil Service Commission Complex	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
014700100100 - Civil Service Commission	Purchase of 10 sets of office Funitures	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00	
016100100100 - Office of the Secretary to the State Government	Rehabilition State Liason Offices Abuja, Kaduna, Sokoto and lagos	500,000,000.00	500,000,000.00	455,036,000.00	486,696,000.00	97.3 %	13,304,000.00	
016100100100 - Office of the Secretary to the State Government	Purchase of Government Vehicles for various MDA CEO	2,000,000,000.00	2,000,000,000.00	1,412,569,045.92	1,984,569,045.92	99.2 %	15,430,954.08	
016100100100 - Office of the Secretary to the State Government	Purchase of 30 sets of office Furnitures	200,000,000.00	200,000,000.00	182,972,261.64	182,972,261.64	91.5 %	17,027,738.36	
016100100100 - Office of the Secretary to the State Government	Purchase of 2 nos of Staff Car and Convoy Vehicles	250,000,000.00	250,000,000.00	232,364,321.23	232,364,321.23	92.9 %	17,635,678.77	

016100100100 - Office of the Secretary to the State Government	Rehabilitation of Staff Quarters across the state	200,000,000.00	200,000,000.00	183,285,341.20	183,285,341.20	91.6 %	16,714,658.80		
016100100100 - Office of the Secretary to the State Government	Purchase of Security Equipment and Training Equipments across the state (Motor vehicles, Motorcycles, Tactical gears and and capacity building for local security agencies)	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2 %	193,583,413.50		
016100100100 - Office of the Secretary to the State Government	Conduct/Monitoring and Evaluation of LGAs/National elections	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
016100100100 - Office of the Secretary to the State Government	Construction of Mosque and Islamiya School	1,200,000,000.00	1,200,000,000.00	1,120,897,248.22	1,187,494,429.87	99.0 %	12,505,570.13		
016100100100 - Office of the Secretary to the State Government	Provision for Grant to Pilgrims Board	9,000,000,000.00	9,000,000,000.00	5,610,427,126.41	8,028,654,746.58	89.2 %	971,345,253.42		
016100100100 - Office of the Secretary to the State Government	Provision for Grant to Christians PWA	100,000,000.00	100,000,000.00	50,000,000.00	50,000,000.00	50.0 %	50,000,000.00		
016100100100 - Office of the Secretary to the State Government	Purchase of Relief Materials for SEMA	3,000,000,000.00	21,300,000,000.00	-	6,000,000,000.00	28.2 %	15,300,000,000.00		

016100100100 - Office of the Secretary to the State Government	Provision of Capacity Building and Retreat for Executive Council Members	100,000,000.00	100,000,000.00	83,000,000.00	83,000,000.00	83.0 %	17,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 100nos Tricycles, Crouches for People with Disability (Special Intervention)	500,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 200 Units of Tricycles (Special Intervention)	780,000,000.00	280,000,000.00	-	-	0.0%	280,000,000.00		
016400100100 - Ministry for Special Duties	Construction of Rehabilitation Centres	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00		
016400100100 - Ministry for Special Duties	Provision of Special Projects and Programmes to economically active Women and Youth across the State	600,000,000.00	600,000,000.00	113,497,834.00	154,961,834.00	25.8 %	445,038,166.00		
016400100100 - Ministry for Special Duties	Provision of Special Interventions (Grants to 1000no. Less previlage and vulnerables)	1,200,000,000.00	1,200,000,000.00	-	790,000,000.00	65.8 %	410,000,000.00		
016400100100 - Ministry for Special Duties	Provision of Capacity Building for 50no. Women & 50no. Youth on Skills Acquisition (Special Program)	112,000,000.00	112,000,000.00	-	-	0.0%	112,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 500 Units of Motorcycles (Special Intervention)	500,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 1200 Units of Sewing Machines (Special Intervention)	506,000,000.00	106,000,000.00	-	-	0.0%	106,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 1000 Units of Fridges and and 1000 units of Freezers (Special Intervention)	1,359,600,000.00	1,207,200,000.00	-	-	0.0%	1,207,200,000.00		
016400100100 - Ministry for Special Duties	Purchase of 2000 Units of Grinding Machines (Special Intervention)	384,200,000.00	384,200,000.00	-	-	0.0%	384,200,000.00		

016400100100 - Ministry for Special Duties	Provision for the implementation of New Partnership for Africa's Development (NEPAD)	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00		
016400100100 - Ministry for Special Duties	Provision Seeds Capital for 2000 Women on Skills Acquisition Programm	800,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
016500100100 - Ministry of Religious Affairs	Purchase of 5nos of computers and accessories	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00		
016500100100 - Ministry of Religious Affairs	PURCHASE OF OFFICE INVERTER	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00		
016500100100 - Ministry of Religious Affairs	Construction of HISBA Offices in 5 Local Government	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00		
016500100100 - Ministry of Religious Affairs	Purchase of 70no. Motor Cycle, to be distributed across the State	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
016500100100 - Ministry of Religious Affairs	Purchase of 2000nos of Scales and Measurement	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
016500100100 - Ministry of Religious Affairs	Provision of Kebbi State Mass Wedding Scheme (500 Couples)	500,000,000.00	500,000,000.00	-	500,000,000.00	100.0%	-		
016500100100 - Ministry of Religious Affairs	Rehabilitation of central Mosques across the state	1,200,000,000.00	1,200,000,000.00	-	861,349,820.00	71.8%	338,650,180.00		
016500100100 - Ministry of Religious Affairs	Construction of Mosques across the State	350,000,000.00	350,000,000.00	-	15,000,000.00	4.3%	335,000,000.00		
016500100100 - Ministry of Religious Affairs	Construction of Islamic Schools across the State	150,000,000.00	150,000,000.00	-	138,232,177.75	92.2%	11,767,822.25		
016500100100 - Ministry of Religious Affairs	Provision of SWSF Zakat and Sadaqat across the state	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
016600100100 - Ministry of	Provision for Joint Public Service Negotiation Council	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		

Establishment, Training and Pension								
016600100100 - Ministry of Establishment, Training and Pension	Provision for National Council of Establishment	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
016600100100 - Ministry of Establishment, Training and Pension	Provision for Capacity Building Training General (National & International)	192,000,000.00	192,000,000.0 0	20,428,800.00	64,718,800.00	33.7 %	127,281,200.00	
016600100100 - Ministry of Establishment, Training and Pension	Purchase of Reference Books & Services Forms General	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
016600100100 - Ministry of Establishment, Training and Pension	Rehabilitation of old secretariat (Phase I)	1,000,000,000.00	1,000,000,000. 00	-	-	0.0%	1,000,000,000.0 0	
016600100100 - Ministry of Establishment, Training and Pension	Digitalization of entry system of the new secretariat	200,000,000.00	200,000,000.0 0	-	-	0.0%	200,000,000.00	
016600100100 - Ministry of Establishment, Training and Pension	Comprehensive facility management of the ultra modern secretariat	600,000,000.00	440,000,000.0 0	-	-	0.0%	440,000,000.00	
021500100100 - Ministry of Agriculture	Provision for the implementation of Agricultural Transformation Agenda Phase I (ATASP) for the rehabilitation of agricultural and ancillary social infrastructure	2,303,727,281.20	3,727,281.20	-	-	0.0%	3,727,281.20	

021500100100 - Ministry of Agriculture	Purchase of 3000 Unit of LPG Powered Water Pumps	1,800,000,000.00	1,800,000,000.00	-	750,800,000.00	41.7 %	1,049,200,000.00		
021500100100 - Ministry of Agriculture	Establishment of Meteorological Stations Zuru, Argungu, Yauri, Bagudo and Birnin Kebbi	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
021500100100 - Ministry of Agriculture	Provision of agricultural inputs unders Food Security Programme in the State to enhance food production	5,000,000,000.00	7,000,000,000.00	-	3,375,000,000.00	48.2 %	3,625,000,000.00		
021500100100 - Ministry of Agriculture	Provision for State Sustainability Programme on IFAD/KBS Community Based Agricultural and Rural Development Project	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00		
021500100100 - Ministry of Agriculture	Provision for Research & Demostration Activities (KARDA)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of Agricultural Drones for Pest Control	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of Agricultural Equipments and Fertilizer for Statewide supply to farmers	2,555,000,000.00	7,205,000,000.00	-	6,346,000,000.00	88.1 %	859,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of Surplus Grains for Statewide supply to 21 LGAs (Food Security Support)	1,500,000,000.00	2,500,000,000.00	-	1,687,000,000.00	67.5 %	813,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of Tractors/Implements- for distribution across the 21 LGAs	203,000,000.00	403,000,000.00	-	-	0.0%	403,000,000.00		
021500100100 - Ministry of Agriculture	Purchase and Distribution of Certified Seeds (Sorghum, Rice & Wheat Production)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of Produce Quality Testing Equipment Protective Wears and Uniform	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		

021500100100 - Ministry of Agriculture	Construction of rural access roads across the State under RAAMP (Special Intervention Fund)	16,421,201,040.0	16,421,201,040.00	-	-	0.0%	16,421,201,040.00		
021500100100 - Ministry of Agriculture	Rehabilitation of KARDA Zonal Office in Bunza	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
021500100100 - Ministry of Agriculture	Provision of various agricultural equipment (Threshers, power tiller, motorised spreaders, sole water pump) under the CARES project (P for R) (FADAMA)	6,600,000,000.00	2,600,000,000.00	-	-	0.0%	2,600,000,000.00		
021500100100 - Ministry of Agriculture	State Government intervention and support for Control of Post Harvest Losses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
021500100100 - Ministry of Agriculture	Capacity building to Women in Agriculture (Support to Women in Agricultural Production)	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00		
021500100100 - Ministry of Agriculture	Establishment of 4 No. Industrial Boreholes in four LGAs including Zuru. Kangiwa, Koko and Shanga (Areas with no water body to facilitate dry season farming)	200,862,000.00	200,862,000.00	-	-	0.0%	200,862,000.00		
021500100100 - Ministry of Agriculture	Construction of Modern Mechanical Workshop in KARDA H/Q, Kalgo	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00		
021500100100 - Ministry of Agriculture	Establishment of Farm Estate in Gwandu Emirate	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
021500100100 - Ministry of Agriculture	Upgrading of Takalau Rice Mill	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
021500100100 - Ministry of Agriculture	Establishment of Backyard Garden (State Wide)	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		

021500100100 - Ministry of Agriculture	Provision of seedlings and fertilizer for Wheat Production during Dry Season	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00		
021500100100 - Ministry of Agriculture	Provision of Food Hygiene Handling Processing stands in markets across the state	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
021500100100 - Ministry of Agriculture	Consultancy of Capacity Building Training of Extension Workers and general farmers profiling data collection	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of PMS Powered Water Pump and CNG Conversion Kits	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
021500100100 - Ministry of Agriculture	Special Intervention Seed Fund for KASCOM	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
021500100100 - Ministry of Agriculture	Purchase of 15no. HP hydro flow Pump in Argungu Irrigation Scheme	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
021500100100 - Ministry of Agriculture	National Programme for Food Security Phase II	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
021500100100 - Ministry of Agriculture	Creation of Special Agro Processing Zone (SAPZ) for various agricultural activities	51,375,000,000.00	14,923,302,603.54	-	-	0.0%	14,923,302,603.54		
021500100100 - Ministry of Agriculture	IFAD (Value Chain in the North (VCN) Programme	100,000,000.00	39,500,000.00	-	-	0.0%	39,500,000.00		
021500100100 - Ministry of Agriculture	Construction of rural roads for access to farms across the state under the Rural Access Road Agency programme (RARA)	10,000,000,000.00	2,750,000,000.00	-	-	0.0%	2,750,000,000.00		
021500100100 - Ministry of Agriculture	Development of crop value chain using SMART agricultural practices under the GEP-8 programme	1,225,000,000.00	1,175,000,000.00	-	-	0.0%	1,175,000,000.00		

021500100100 - Ministry of Agriculture	Purchase of 700 No Unmanned aerial vehicle (UAV) drones and equipment for agricultural services	-	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Purchase of Server, Instalation and Configuration at the Min. of Finance Hqt. Birnin Kebbi	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Rehabiltation and Expansion of 4 No. Existing Sub Treasuries in Birnin Kebbi, Argungu, Zuru & Yauri	193,000,000.00	193,000,000.00	55,000,000.00	55,000,000.00	28.5 %	138,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Provision of Training/Capacity Building for Staff of Min. of Finance on Global best financial practices	100,000,000.00	100,000,000.00	-	87,500,000.00	87.5 %	12,500,000.00		
022000100100 - Ministry of Finance (Hqt)	Provision of Capacity Building Training on IPSAS implementation	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Provision for automation of TSA Implementation	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Rehabilitation of 4 Zonal Revenue Offices in Zuru, Yauri, Argungu and Kamba	80,000,000.00	1,080,000,000.00	-	-	0.0%	1,080,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Provision for Insurance of Public Property	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Implementation of PFM Reform Intervention and Capacity Building Programme SIFMIS, GIS and SABER	800,000,000.00	800,000,000.00	500,000,000.00	522,000,000.00	65.3 %	278,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Improvement of Revenue Generation	1,000,000,000.00	1,000,000,000.00	-	590,912,559.29	59.1 %	409,087,440.71		
022000100100 - Ministry of Finance (Hqt)	Implementation of TIN (BIR)	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		

022200100100 - Ministry of Commerce and Industry (Hqt)	Provision for Annual International Art & Craft Expo /Anniversary	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Provision for Cooperative Promotion	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Rehabilitation of Catering Rest Houses at Emirate Headquarters of Gwandu, Argungu, Yauri and Zuru	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Provision for sensitization programme on Export Development	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Purchase of Equipments and Measures for Consumer Protection	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Provision of Cooperative Consumer Shops	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Provision for Development of Industrial Layouts	93,835,956.00	93,835,956.00	-	-	0.0%	93,835,956.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Construction of Free Trade Market Zone at Kamba and other Export Processing Zones	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Construction of Neems processing factory Birnin Kebbi	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00		
022200100100 - Ministry of	Conduct of pre-investment studies, feasibility study, staggering MSME campaign and	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		

Commerce and Industry (Hqt)	general market survey to Promote Small Scale Industries							
022200100100 - Ministry of Commerce and Industry (Hqt)	Rehabilitation of Grand Fishing Hotel Argungu	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Construction of Festival Village of Yauri and Regatta Festival	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Annual Hotungo (Fulani) Festival/Anniversary	50,177,759.00	50,177,759.00	-	-	0.0%	50,177,759.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Annual Uhola Zuru Emirate Festival/Anniversary	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Provision for Implementation of CARES (P for R) (SMEs Component) Special Intervention Grants	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Rehabilitation of Technology Business Incubator Centre in Brinin-Kebbi	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Argungu Annual Fishing Festival	1,500,000,000.00	1,470,000,000.00	-	-	0.0%	1,470,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Construction of Trade Corridor Development Financing (Zamfara-Sokoto-Kebbi-Dosso) by NNJC	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
022200100100 - Ministry of Commerce and Industry (Hqt)	Construction of Shops at Annual Joint Trade Fair	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	

022200100100 - Ministry of Commerce and Industry (Hqt)	Rehabilitation of Zonal Offices Zuru and Yauri	280,000,000.00	280,000,000.00	-	-	0.0%	280,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Annual Gwandu Emirate Horse Racing and Cultural Festival	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
022200100100 - Ministry of Commerce and Industry (Hqt)	Provision for the conduct of general market survey - Commercial Promotion	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
022800100100 - Ministry of Digital Economy	Provision for purchase of equipment for Public Sector ID Registration Project	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
022800100100 - Ministry of Digital Economy	Support to existing ICT Centres in 21 LGAs	850,000,000.00	850,000,000.00	-	-	0.0%	850,000,000.00		
022800100100 - Ministry of Digital Economy	Software Acquisition and Installation at the Min of Digital Economy headquarter	100,000,000.00	100,000,000.00	-	100,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Purchase of computer Hardware and Accessories for Staff of the Ministry of Digital Economy	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
022800100100 - Ministry of Digital Economy	Upgrading of Website and Server Host (Backup Services)	100,000,000.00	100,000,000.00	-	100,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Capacity Building of Digital Economy Staff in MDAs	200,000,000.00	200,000,000.00	-	200,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Provision for E-Leaning Programmes for Primary and Secondary Schools	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
022800100100 - Ministry of Digital Economy	Provision of ICT facilities to support Girl Child Education	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		

022800100100 - Ministry of Digital Economy	provision for Internet facilities for interconnection of MDAs	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
022800100100 - Ministry of Digital Economy	Capacity Building Training to 20 Officer from the Ministry and 30 SMEs on E-Commerce	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
022800100100 - Ministry of Digital Economy	Provision of NITDA Capacity Building Training on Digital Economy for ICT Officers of all MDAs in the State	200,000,000.00	200,000,000.00	-	200,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Provision for Capacity Building and Conference on Digital Communication	150,000,000.00	150,000,000.00	-	150,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Acquisition of ICT Equipments for DATA CENTRE FOR STATE SECRETARIATE	1,800,000,000.00	1,800,000,000.00	-	-	0.0%	1,800,000,000.00		
022800100100 - Ministry of Digital Economy	INTERMEDIARY TRAINING FOR CIVIL SERVANTS	250,000,000.00	250,000,000.00	-	250,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Acquisition of sub-domain software MDAs	200,000,000.00	200,000,000.00	-	200,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Training of Ministry of Digital Economy staff on how to use modern technological gadgets	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Purchase of 105 nos computer & equipment to enhance registration (NIN & others)	900,000,000.00	900,000,000.00	-	-	0.0%	900,000,000.00		
022800100100 - Ministry of Digital Economy	Monitoring and Evaluation of Telecon Mast & Provision for security	200,000,000.00	200,000,000.00	-	200,000,000.00	100.0%	-		
022800100100 - Ministry of Digital Economy	Construction of ICT park in Birnin Kebbi	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00		
022800100100 - Ministry of Digital Economy	Construction of e-library in state capital, Birnin Kebbi	130,000,000.00	130,000,000.00	-	130,000,000.00	100.0%	-		

022800100100 - Ministry of Digital Economy	Provision for ONLINE DATABASE FOR TRANSPORT ASSOCIATION & SECURITY OF GOODS (NARTO) ETC	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
022800100100 - Ministry of Digital Economy	Provision for the delivery of DIGITAL SKILLS PROGRAMMES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
022800100100 - Ministry of Digital Economy	Expansion of fibre optic in the State	-	4,338,480,000.00	-	-	0.0%	4,338,480,000.00		
022900100100 - Ministry of Transport and Renewable Energy (Hqt)	Procurement of 65nos of Ferry boats	325,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
022900100100 - Ministry of Transport and Renewable Energy (Hqt)	Construction of 3 Nos medium size ferry boats	135,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00		
022900100100 - Ministry of Transport and Renewable Energy (Hqt)	Purchase of 70 Nos Try-Cycle (Keke - Napep)	262,500,000.00	262,500,000.00	-	-	0.0%	262,500,000.00		
022900100100 - Ministry of Transport and Renewable Energy (Hqt)	Purchase of 12 Nos Speed Boats	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00		
022900100100 - Ministry of Transport and Renewable Energy (Hqt)	Construction and provision of 2 No Terminal and Office Building	401,332,532.00	1,332,532.00	-	-	0.0%	1,332,532.00		
022900100100 - Ministry of Transport and	Supply and installation of 50 unit Solar Traffic light	9,750,000.00	9,750,000.00	-	-	0.0%	9,750,000.00		

Renewable Energy (Hqt)								
022900100100 - Ministry of Transport and Renewable Energy (Hqt)	Purchase of 10nos of CNG/LPG vehicles	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
022910500100 - Sir Ahmadu Bello International Airport	Provision for Airline Support Programme for SABIA	500,000,000.00	500,000,000.00	195,134,715.00	195,134,715.00	39.0%	304,865,285.00	
022910500100 - Sir Ahmadu Bello International Airport	Purchase of Calibration of Equipment for SABIA	160,000,000.00	160,000,000.00	38,000,000.00	38,000,000.00	23.8%	122,000,000.00	
022910500100 - Sir Ahmadu Bello International Airport	Renovation of Terminal Building (Repainting and Repairs of Roofing)	620,000,000.00	620,000,000.00	131,948,000.00	131,948,000.00	21.3%	488,052,000.00	
022910500100 - Sir Ahmadu Bello International Airport	Construction of Hajj Terminal Camp at Airport	200,000,000.00	200,000,000.00	63,050,000.00	63,050,000.00	31.5%	136,950,000.00	
022910500100 - Sir Ahmadu Bello International Airport	General repairs of all the Navigation, Communication and Meterelogical Equipment at Airport	500,000,000.00	500,000,000.00	12,043,400.00	12,043,400.00	2.4%	487,956,600.00	
022910500100 - Sir Ahmadu Bello International Airport	Provision for Screening Machine in the Airport	120,000,000.00	120,000,000.00	39,000,000.00	39,000,000.00	32.5%	81,000,000.00	
022910500100 - Sir Ahmadu Bello International Airport	Capacity Building Training for SABIA Staff	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023300100100 - Ministry of Solid Minerals	Construction of Geology Laboratory and lapidary	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	

Development and Mining								
023300100100 - Ministry of Solid Minerals Development and Mining	Provision for acquisitionn of Equipments for Geophysical Survey of the Entire State	300,000,000.00	300,000,000.00	-	283,840,000.00	94.6 %	16,160,000.00	
023300100100 - Ministry of Solid Minerals Development and Mining	Provision for the acquisition of Mining License	500,000,000.00	500,000,000.00	-	262,838,000.00	52.6 %	237,162,000.00	
023300100100 - Ministry of Solid Minerals Development and Mining	Purchase of Mining Equipments (120 Machines)	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
023300100100 - Ministry of Solid Minerals Development and Mining	Construction of Solid Minerals Development & Processing Centres across the state	1,003,000,000.00	1,003,000,000.00	-	-	0.0%	1,003,000,000.00	
023300100100 - Ministry of Solid Minerals Development and Mining	Training and Skill acquisition of 20 Artisanal Miners	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023400100100 - Ministry of Works and Transport	Construction of Bridges across the 3 Senatorial Districts in the State	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400100100 - Ministry of Works and Transport	Construction of State Mechanical Workshop	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
023400100100 - Ministry of Works and Transport	Construction of Work School	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	

023400100100 - Ministry of Works and Transport	Renovation of Federal Roads in Malando, Ngaski and Warrah	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00		
023400100100 - Ministry of Works and Transport	Purchase of Plant and Equipments across the State	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
023400100100 - Ministry of Works and Transport	Provision for Road Traffic Operation (VIO) Equipments at the Headquarters	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
023400100100 - Ministry of Works and Transport	Procurement of 3nos of Ferries	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
023400100100 - Ministry of Works and Transport	Establishment of Public Work Agency at the State	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
023400100100 - Ministry of Works and Transport	Rehabilitation of Roads at 3 Senatorial Districts	5,000,000,000.00	5,000,000,000.00	1,597,008,936.52	3,121,785,000.00	62.4%	1,878,215,000.00		
023400100100 - Ministry of Works and Transport	Repairs of Zonal Workshops across the State	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
023400100100 - Ministry of Works and Transport	Construction of State/Rural Roads across the 3 Senatorial Districts	9,000,000,000.00	9,000,000,000.00	1,257,131,568.08	3,500,384,068.26	38.9%	5,499,615,931.74		
023400100100 - Ministry of Works and Transport	Rehabilitation of Rural Roads (Trunk C) across the State	1,500,000,000.00	1,500,000,000.00	-	814,256,579.94	54.3%	685,743,420.06		
023400100100 - Ministry of	Purchase of 3nos of Fire Trucks in the State	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		

Works and Transport								
023400100100 - Ministry of Works and Transport	Construction of 2 No. pedestrian bridges at Sir Yahaya memorial hospital and Kebbi Medical center Kalgo	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
023400100100 - Ministry of Works and Transport	Construction/Provision of trailer park at Kamba	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
023400100100 - Ministry of Works and Transport	Renovation of Federal Roads Koko-Mahuta-Dabai	40,000,000,000.00	40,000,000,000.00	-	25,723,904,164.19	64.3%	14,276,095,835.81	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Purchase of 10 nos of Equipment (Computer) for Planning, Budget, Statistics	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Assessment of Completed and Uncompleted State Government Projects (State Wide)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Capacity Building for the staff of the Ministry and relevant MDAs on budget process	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for Consultancy Services on Budget and Financial Best Practice	250,000,000.00	500,000,000.00	-	250,000,000.00	50.0%	250,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Development of State Planning and Economic Policies (MTEF, MTSS, FSP, OGP, Budget Guideline)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	

023800100100 - Ministry of Budget & Economic Planning (Hqt)	Policy Research and Development Activities (Manpower survey, house hold survey etc)	1,000,000,000.00	1,000,000,000. 00	-	-	0.0%	1,000,000,000.0 0		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the Kebbi Investment Summit to support Kebbi Investment Promotion Agency activities	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the Verification/Validation of Social Investment Programmes Register	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Effective Coordination of SOLID project (Solution for the Internally Displaced Communities project - World Bank)	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Strengthen Capacity building training of Kebbi State Bureau of Statistics Staff	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Purchase of Interactive Screen and Projector (KIPA)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for organising Investment Summit for the State (KIPA)	100,000,000.00	100,000,000.0 0	-	-	0.0%	100,000,000.00		
023800100100 - Ministry of Budget &	Provision for the implementation of Skill acquisition and empowerment	400,000,000.00	400,000,000.0 0	-	-	0.0%	400,000,000.00		

Economic Planning (Hqt)	to youth on Sustainable Development Goals (SDGs)							
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Construction of health facilities across the State under the CARES Project (P for R) (CSDA)	5,750,000,000.00	5,750,000,000.00	-	-	0.0%	5,750,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Purchase of 5nos of GPS equipment for CARES Office	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the implementation of Nutrition Programmes by the State Committee on Foods & Nutrition (IYCF, Gardening and Monitoring & Evaluation)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Purchase of 3nos of equipment (interactive screen, Tab, GPS & Starlink) for Monitoring and Evaluation for the Min. of Budget	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the Development of Community Development Plan	50,000,000.00	550,000,000.00	-	500,000,000.00	90.9 %	50,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision to support the implementation of Open Government Partnership (OGP) to enhance transparency and citizens inclusion on budget process	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for Contingency Fund	5,078,281,347.92	36,074,928.34	-	-	0.0%	36,074,928.34	

023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the coordination of Social Protection Programme in the State	1,000,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for coordination and monitoring of Donor and Development Partners Programme Implementation	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Capacity Building Training of Finance and Budget Officers of all MDAs on NCoA compliance budget implementation and reporting	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Review and Socio-Marketing of Kebbi State Development Plan, Industrial Policy, Social Protection Policy, SITAN and other relevant Policies	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Development of roadmap for the successful take off of the Established Kebbi Bureau of Statistics	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for Support to Non Governmental Organizations	234,490,849.15	234,490,849.15	-	-	0.0%	234,490,849.15		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for Technical Support for Rice Fortification Pilot Programme	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
023800100100 - Ministry of Budget &	Provision for Export Promotion activities in the States	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		

Economic Planning (Hqt)								
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the implementation of Food System Transformation Pathway	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Conduct of Kebbi State Child Poverty Survey	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the coordination of State Action on Business Enabling Reforms Programmes (SABER) activities in the State	4,819,575,000.00	4,819,575,000.00	-	2,140,780,000.00	44.4%	2,678,795,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Public Private Partnership facilitation fund	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for General Consultancy services	100,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for Coordination of all Programs for Result activities in the State	550,000,000.00	550,000,000.00	-	-	0.0%	550,000,000.00	
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Coordination of Development Partners Programmes	550,000,000.00	297,000,000.00	-	-	0.0%	297,000,000.00	

023800100100 - Ministry of Budget & Economic Planning (Hqt)	Coordination of HOPE project (Governance component)	1,000,000,000.00	1,000,000,000. 00	-	-	0.0%	1,000,000,000.0 0		
025200100100 - Ministry of Water Resources	Provision of Submersible Pumps across the state	450,000,000.00	450,000,000.0 0	109,354,734.4 2	109,354,734.4 2	24.3 %	340,645,265.58		
025200100100 - Ministry of Water Resources	Provision of Water Distribution Network across the State	200,000,000.00	200,000,000.0 0	105,598,249.2 0	105,598,249.2 0	52.8 %	94,401,750.80		
025200100100 - Ministry of Water Resources	Construction of 21no. Impounding Reservoir across the State	650,000,000.00	650,000,000.0 0	-	-	0.0%	650,000,000.00		
025200100100 - Ministry of Water Resources	Construction of Handpumps Water Supply Scheme in 3 senatorial districts	600,000,000.00	600,000,000.0 0	60,870,000.00	60,870,000.00	10.1 %	539,130,000.00		
025200100100 - Ministry of Water Resources	Construction of Borehole Scheme across the 21 LGAs	800,000,000.00	800,000,000.0 0	-	-	0.0%	800,000,000.00		
025200100100 - Ministry of Water Resources	Provision of boreholes and water facilities across the state under the Urban Water Supply/NG-SWASH	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		
025200100100 - Ministry of Water Resources	Provision of water facilities under the Water Sanitation Project PEWASH/NVLOM (RUWATSA)	300,000,000.00	300,000,000.0 0	-	-	0.0%	300,000,000.00		
025200100100 - Ministry of Water Resources	Construction of additional waterway in Birnin Kebbi	700,000,000.00	700,000,000.0 0	-	-	0.0%	700,000,000.00		
025200100100 - Ministry of Water Resources	Rehabilitation of Water Works Across the State	1,200,000,000.00	1,200,000,000. 00	354,880,194.0 2	441,271,429.0 4	36.8 %	758,728,570.96		
025200100100 - Ministry of Water Resources	Improvement of Water Supply and Wind Mill Across the State	500,000,000.00	500,000,000.0 0	229,782,516.6 2	229,782,516.6 2	46.0 %	270,217,483.38		

025200100100 - Ministry of Water Resources	Provision of sparepart for Solar Powered Water Supply Scheme across the state	881,000,000.00	881,000,000.00	16,734,525.00	16,734,525.00	1.9%	864,265,475.00		
025200100100 - Ministry of Water Resources	Construction of boreholes and reticulation of pipes under the United Nation Development Project (UNDP)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
025200100100 - Ministry of Water Resources	Provision of boreholes, handpumps and other water facilities under the National Urban Water Supply	260,000,000.00	260,000,000.00	109,354,734.42	109,354,734.42	42.1%	150,645,265.58		
025200100100 - Ministry of Water Resources	Construction of 5 No. Observation Wells in Yauri, Kamba, Argungu, Koko and Bunza	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00		
025200100100 - Ministry of Water Resources	Construction of Gauging Stations in Birnin Kebbi water Systems	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
025200100100 - Ministry of Water Resources	Geochemical Assessment and Mapping of Surface and Ground Water	129,583,624.00	129,583,624.00	-	-	0.0%	129,583,624.00		
025200100100 - Ministry of Water Resources	Construction of Water Facilities under the World Bank Assisted Sustainable Power and Irrigation for Nigeria (SPIN) Project	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00		
025300100100 - Ministry of Lands & Housing	Land Acquisition and Payment of Compensation	1,500,000,000.00	3,000,000,000.00	-	1,879,381,000.00	62.6%	1,120,619,000.00		
025300100100 - Ministry of Lands & Housing	Purchase of 5nos of Refuse Collections Vehicle in the Central Market and Motor Parks	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
025300100100 - Ministry of Lands & Housing	Construction of 2 & 3 Bedroom Houses in Birnin Kebbi (Family Homes)	5,522,470,740.00	3,522,470,740.00	-	770,000.00	0.0%	3,521,700,740.00		
025300100100 - Ministry of Lands & Housing	Demarcation of Border Areas across the state	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		

025300100100 - Ministry of Lands & Housing	Provision of Infrastructural Facilities Support towards the development of Housing Estate	2,005,953,573.14	2,005,953,573.14	-	770,000,000.00	38.4 %	1,235,953,573.14		
025300100100 - Ministry of Lands & Housing	Renovation of Kara Market B/Kebbi	1,500,000,000.00	1,351,140,596.12	-	-	0.0%	1,351,140,596.12		
025300100100 - Ministry of Lands & Housing	Purchase of Site and Services Scheme at HQ (New GRA)	1,731,966,115.13	1,731,966,115.13	-	-	0.0%	1,731,966,115.13		
025300100100 - Ministry of Lands & Housing	Purchase of Ariel Mapping of Kebbi State	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
025300100100 - Ministry of Lands & Housing	Rehabilitation of Office Complex for Housing Corporation at Birnin Kebbi	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
025300100100 - Ministry of Lands & Housing	Completion of 74no. Houses and Provision of Facilities (Housing Corporation)	629,000,000.00	629,000,000.00	-	223,000,000.00	35.5 %	406,000,000.00		
025300100100 - Ministry of Lands & Housing	Re-construcion of Control and Demarcation Boundries Centers across the state	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
025300100100 - Ministry of Lands & Housing	Construction of Zonal offices at Argungu	50,000,000.00	50,000,000.00	-	15,000,000.00	30.0 %	35,000,000.00		
025300100100 - Ministry of Lands & Housing	Purchase of IT Equipments for Re-Surveying and Re-establishment of Beacons across the state	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
025300100100 - Ministry of Lands & Housing	Provision of Land Use Plans/State Reginal Development Plan	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
025300100100 - Ministry of Lands & Housing	Provision and Preparation of Industrial Layout Plans (B/Kebbi, Argungu, Yauri and Zuru)	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00		
025300100100 - Ministry of Lands & Housing	Provision for Computerization of Lands Record/GIS	162,583,806.25	162,583,806.25	-	74,000,000.00	45.5 %	88,583,806.25		

025300100100 - Ministry of Lands & Housing	Compensation for super highway construction	3,000,000,000.00	1,500,000,000.00	-	1,456,454,000.00	97.1 %	43,546,000.00		
025300100100 - Ministry of Lands & Housing	Provision for the construction of new GRA	6,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
025300100100 - Ministry of Lands & Housing	Completion of 13 units of FMBN collaboration housing scheme at Banga area, Birnin Kebbi	-	1,905,570,741.01	-	-	0.0%	1,905,570,741.01		
025300100100 - Ministry of Lands & Housing	Demarcation, Sub-division and production of layout plan of industrial layout within 4 emirates	-	1,400,000,000.00	-	-	0.0%	1,400,000,000.00		
025300100100 - Ministry of Lands & Housing	Site selection/preparation of industrial town planning within the 4 emirate HQ	-	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
025300100100 - Ministry of Lands & Housing	Preparation of Birniin Kebbi Master plan	-	132,592,026.00	-	-	0.0%	132,592,026.00		
025400100100 - Ministry of Rural and Community Development	PURCHASE OF 3no of Computers and its accessories	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00		
025400100100 - Ministry of Rural and Community Development	PURCHASE OF INTERNET FACILITIES (Starlink)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00		
025400100100 - Ministry of Rural and Community Development	Conducting research for appropriate Investment to be made by Kebbi State on Electricity	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
025410300100 - Rural Electrification Board (REB)	Electrification/Rehabilitation of Towns and Villages	500,000,000.00	500,000,000.00	402,529,488.80	402,529,488.80	80.5 %	97,470,511.20		
025410300100 - Rural	Purchase of Transformers and Electrical Materials	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00		

Electrification Board (REB)								
025410300100 - Rural Electrification Board (REB)	Purchase of 15 tons Heavy Duty Crane	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00	
025410300100 - Rural Electrification Board (REB)	Provision of Solar Street Light to Rural Areas Across the State	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
025410300100 - Rural Electrification Board (REB)	Conduct of research for Investment to be made by Kebbi State on Electricity	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
025410300100 - Rural Electrification Board (REB)	Expansion of Rural Electricity Across the State (Constituency Projects)	500,000,000.00	500,000,000.00	177,933,990.75	270,912,979.00	54.2%	229,087,021.00	
025410300100 - Rural Electrification Board (REB)	State Government grant on NASENT Solar System Program Sponsored by APC Governors Forum	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
025410300100 - Rural Electrification Board (REB)	Rehabilitation of Electric lines across the state	1,000,000,000.00	1,000,000,000.00	270,912,979.00	270,912,979.00	27.1%	729,087,021.00	
025410300100 - Rural Electrification Board (REB)	Rehabilitation of Transformers and their Spare Parts across the state	490,000,000.00	490,000,000.00	-	155,400,000.00	31.7%	334,600,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Rehabilitation and expansion of Birnin Kebbi Central Abattoir, and 2 major slaughter houses Argungu and Zuru (NLTP) Phase I	-	100,000,000.00	-	96,543,017.49	96.5%	3,456,982.51	
026200100100 - Ministry of Animal Health	Construction of 2 No. Zonal Veterinary Clinic (Argungu and Zuru) Phase I	200,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	

Husbandry and Fisheries								
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Purchase of equipment for the Control & Eradication of Zoonotic Disease across the state	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision for Grazing Reserve Area across the state	-	1,000,000,000.00	120,000,000.00	430,000,000.00	43.0%	570,000,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision of Livestock Extension Services across the state	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Purchase of Equipment for Control and Eradication of Animal Diseases to all veterinary Clinics across the State	175,000,000.00	675,000,000.00	-	-	0.0%	675,000,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Purchase of Livestock Production Inputs at HQ	500,000,000.00	1,000,000,000.00	-	236,000,000.00	23.6%	764,000,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Rehabilitation and Demarcation of the Existing Stock Routes across the state	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Rehabilitation of Water Bodies across the 3 senatorial districts	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	

026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision of Milk Collection Scheme/Dairy Development (NLTP)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision to support the development of small holders poultry reares under the Live Stock Production and Reisillience Support (L-Press) Implementation	5,000,000,000.00	5,000,000,000. 00	-	2,365,000,000. 00	47.3 %	2,635,000,000.0 0		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision of 3 Livesstock Development Center in the 3 Senatorial District (NLTP)	1,000,000,000.00	1,000,000,000. 00	-	735,000,000.0 0	73.5 %	265,000,000.00		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision for the Implementation of Accelerated Agricultural Development Scheme (AADS)	4,500,000,000.00	2,500,000,000. 00	-	1,530,000,000. 00	61.2 %	970,000,000.00		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Rainfed Pasture Establishment Phase 1	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Provision of Livestock Management and Mobility System (ECOWAS)	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Fencing of Zonal Veterinary Clinic	-	175,000,000.0 0	-	-	0.0%	175,000,000.00		
026900100100 - Ministry of Physical	PURCHASE OF 2nos of INTERNET FACILITIES (Starlink)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00		

Planning and Urban Development								
026900100100 - Ministry of Physical Planning and Urban Development	Purchase of 2nos of Evacuation Trucks (KUDA)	48,000,000.00	1,548,000,000.00	-	-	0.0%	1,548,000,000.00	
026900100100 - Ministry of Physical Planning and Urban Development	Purchase of Plants and Equipments (KUDA)	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
026900100100 - Ministry of Physical Planning and Urban Development	Provision of Street Light in other Towns: Argungu, Yauri, Zuru and Jega	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
026900100100 - Ministry of Physical Planning and Urban Development	Resuscitation of Dates Palm Trees planted on the roads of the State Capital	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026900100100 - Ministry of Physical Planning and Urban Development	provision for development of infrastructures for Urban Renewal	9,500,000,000.00	4,997,000,000.00	2,013,235,720.41	2,651,575,246.91	53.1%	2,345,424,753.09	
026900100100 - Ministry of Physical Planning and Urban Development	Reconstruction of the Office of the General Manager and Town Planning Department	25,185,560.00	25,185,560.00	-	-	0.0%	25,185,560.00	

026900100100 - Ministry of Physical Planning and Urban Development	Fencing of Kebbi Urban Development Authority (KUDA) Headquarters	-	100,000,000.0 0	-	-	0.0%	100,000,000.00		
031801100100 - Judicial Service Commission	Rehabilitation of JSC Office Cpmplex at birnin kebbi	400,000,000.00	200,000,000.0 0	9,474,946.53	189,498,570.5 0	94.7 %	10,501,429.50		
031801100100 - Judicial Service Commission	Rehabilitation of Auditorium & Seminar Room	-	500,000,000.0 0	-	-	0.0%	500,000,000.00		
031801100100 - Judicial Service Commission	Purchase of 35 No Operational vehicles for Chief Magistrates and Upper Sharia Courts	-	1,050,000,000. 00	-	-	0.0%	1,050,000,000.0 0		
031805100100 - High Court	Purchase of 1 set each Furnitures for 4 major Magistrate Courts, Birnin kebbi, Zuru, Yauri and Kamba	76,608,000.00	76,608,000.00	-	59,500,660.00	77.7 %	17,107,340.00		
031805100100 - High Court	Purchase of 1 set of Furnitures for Chief Judge House	20,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00		
031805100100 - High Court	Construction of 4no. New Magistrate court at Dakingari and Gulma	141,509,138.00	1,509,138.00	-	-	0.0%	1,509,138.00		
031805100100 - High Court	Construction of 3 no. Magistrate Quarters. 1 in Maiyama, 1 in Jega and zuru	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
031805100100 - High Court	Construction of Block Wall Fencing of High Court at Jega	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
031805100100 - High Court	Rehabilitation of Magistrate Courts across the state	150,000,000.00	17,172,000.00	-	10,299,712.50	60.0 %	6,872,287.50		
031805100100 - High Court	Purchase of 3nos of Vehicles for Chief Judge and High Court Judges	150,000,000.00	20,000,000.00	-	17,000,880.00	85.0 %	2,999,120.00		
031805100100 - High Court	Purchase of Library Equipments for courts across the state	40,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		

031805100100 - High Court	Rehabilitation of High Court Complex Birnin Kebbi	506,744,022.00	440,744,022.00	-	401,862,543.75	91.2%	38,881,478.25		
031805100100 - High Court	Purchase Of Law Books across the state	60,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
031805300100 - Sharia Court	Purchase of 2 No. Motor Vehicle for Grand Khadi and Khadis	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
031805300100 - Sharia Court	Purchase and installation of Solar System	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
031805300100 - Sharia Court	Purchase of Law Books for Sharia Court of Appeal	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
031805300100 - Sharia Court	Rehabilitation of Existing Upper Sharia Courts Gwandu, Bunza & Argungu	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00		
031805300100 - Sharia Court	Construction of Sharia Court at SC T/Wada, SC Badariya, SC Koko, SC Giro, SC Dutsinmari & SC Marafa	410,000,000.00	410,000,000.00	-	-	0.0%	410,000,000.00		
031805300100 - Sharia Court	Construction of Upper Sharia Courts, USC III B/K, SC Augie, Sharia Courts at Ribah, Warrah, Bena and Kardi	245,000,000.00	245,000,000.00	-	-	0.0%	245,000,000.00		
031805300100 - Sharia Court	Construction of Shari'a Court of Appeal main building & Conference hall	640,225,506.40	540,225,506.40	-	-	0.0%	540,225,506.40		
031805300100 - Sharia Court	Purchase of 1set of office Furnitures for Grand Kadi House	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
031805300100 - Sharia Court	Renovation of Sharia court	-	500,000,000.00	-	-	0.0%	500,000,000.00		
032600100100 - Ministry of Justice	Provision for Review and intervention on election petition matters	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
032600100100 - Ministry of Justice	Rehabilitation of New Attorney Chamber at Zuru	62,000,000.00	62,000,000.00	-	-	0.0%	62,000,000.00		

032600100100 - Ministry of Justice	Kebbi State Law Review & Codification	2,000,000,000.00	2,000,000,000.00	465,000,000.00	465,000,000.00	23.3 %	1,535,000,000.00		
032600100100 - Ministry of Justice	Provision for support on Law School and Vocational & Professional Courses	100,000,000.00	100,000,000.00	55,815,000.00	55,815,000.00	55.8 %	44,185,000.00		
032600100100 - Ministry of Justice	Provision for Justice Sector Reform Team Intervention to improve justice system in the State	5,000,000,000.00	5,000,000,000.00	-	1,864,000,000.00	37.3 %	3,136,000,000.00		
032600100100 - Ministry of Justice	Renovation of Law Reform Commission Office	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00		
032600100100 - Ministry of Justice	Digitalization/Case management of Attorney General Chamber and Law Reform Commission	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
032600100100 - Ministry of Justice	Provision of workshop facilities at Correctional Services centres in the State	2,000,000,000.00	2,000,000,000.00	1,327,000,000.00	1,327,000,000.00	66.4 %	673,000,000.00		
032600100100 - Ministry of Justice	Provision for anti corruption and whistleblowing Unit	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
051300100100 - Ministry of Youths & Sports	Purchase of Sports Equipment	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051300100100 - Ministry of Youths & Sports	Rehabilitation of 2 No. Stadium at Zuru, Argungu	170,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051300100100 - Ministry of Youths & Sports	Construction of Mini Stadium Complex in Dandi and Jega	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00		
051300100100 - Ministry of Youths & Sports	Rehabilitation of Race Course at the State (Phas I)	300,000,000.00	-	-	-	-	-		
051300100100 - Ministry of Youths & Sports	Rehabilitation/Repairs of NYSC Orientation Camp at Dakingari	50,000,000.00	53,000,000.00	3,000,000.00	53,000,000.00	100.0 %	-		

051300100100 - Ministry of Youths & Sports	Training of 500 Youth for Skills Acquisition Programme	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		
051300100100 - Ministry of Youths & Sports	Annual National Sport Festival and International Competition	30,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051300100100 - Ministry of Youths & Sports	Purchase of Sport Facilities at Government House	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
051300100100 - Ministry of Youths & Sports	Capacity building on WeCan Pogram for Youth Over 225 Wards	1,500,000,000.00	2,137,000,000.00	52,583,904.00	1,494,138,630.00	69.9 %	642,861,370.00		
051300100100 - Ministry of Youths & Sports	Annual Clubs Competition in the State	80,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00		
051400100100 - Ministry of Women Affairs	Rehabilitation and Equipping of Multi-Purpose Centre at Birnin Kebbi	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051400100100 - Ministry of Women Affairs	Rehabilitation and Equipping of Sexual Assult Response Centre at Kalgo Medical Centre	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - Ministry of Women Affairs	Provision for SEED Capital to Women Groups across Development Centres in 21 LGAs	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00		
051400100100 - Ministry of Women Affairs	Renovation of Old Remand Home Birnin Kebbi	250,000,000.00	250,000,000.00	109,682,455.00	123,542,455.00	49.4 %	126,457,545.00		
051400100100 - Ministry of Women Affairs	Rehabilitation of Children's Home and Orphanage	30,000,000.00	30,000,000.00	-	20,000,000.00	66.7 %	10,000,000.00		
051400100100 - Ministry of Women Affairs	Rehabilitation of Community Centre at Zuru LGA	35,000,000.00	35,000,000.00	-	19,000,000.00	54.3 %	16,000,000.00		
051400100100 - Ministry of Women Affairs	Support to Orphans and Vulnerable Children (OVC) and their Caregivers Across the State	100,000,000.00	100,000,000.00	-	80,000,000.00	80.0 %	20,000,000.00		

051400100100 - Ministry of Women Affairs	Annual Celebration of International and National Observance Days	100,000,000.00	100,000,000.00	2,060,000.00	65,095,000.00	65.1 %	34,905,000.00		
051400100100 - Ministry of Women Affairs	Capacity Building Training for Social Suport Programme (Women Group Corporatives)	1,000,000,000.00	960,000,000.00	-	461,874,000.00	48.1 %	498,126,000.00		
051400100100 - Ministry of Women Affairs	Provision for the Support to VVF Patient at VVF Centre Birnin Kebbi	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051400100100 - Ministry of Women Affairs	Provision for equipments and seed fund under Nigerian for Women Programme (NWP) Special Intervention/Economic Empowerment Project	3,500,000,000.00	3,500,000,000.00	-	-	0.0%	3,500,000,000.00		
051400100100 - Ministry of Women Affairs	Training and Awareness Creation of Nutritional Food Activities Targeting Women & Children	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
051400100100 - Ministry of Women Affairs	Provision for the support on Gender Base Violence Activities	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Purchase of Intro- Tech Laboratory/Workshop Equipment for Saminaka, Bunza and Zuru Technical Colleges	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Purchase of 450 Beddings and 150 Classroom Desk & Chairs for 13 Schools across the State	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Purchase of Books & other learning Resources for Senior Secondary Schools	100,000,000.00	100,000,000.00	-	60,000,000.00	60.0 %	40,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Rehabilitation of 6no. Science & Technical Colleges Laboratory/Workshop	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		

051700100100 - Ministry for Basic and Secondary Education	Provision of Capacity Building Training of 600 Secondary Schools Teachers (6 batches)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Retraining Programme Teacher in Service across the State	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Rehabilitation of Secondary Schools Across the State	2,382,956,319.13	3,182,956,319.13	-	2,367,685,930.91	74.4%	815,270,388.22		
051700100100 - Ministry for Basic and Secondary Education	Provision of Capacity Building of Junior Engineers Technicians & Scientist in the State	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Rehabilitation of Nomadic Schools	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Purchase of Laboratory Equipments in 16 New Secondary Schools 6 per Zones	187,500,000.00	187,500,000.00	-	-	0.0%	187,500,000.00		
051700100100 - Ministry for Basic and Secondary Education	Purchase of 50nos of Computers for Education Resource Centres (ERC)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Rehabilitation of Educational Resources Centre Division of Extension and Support Services (DESS)	300,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Construction of school Staff Quarters	690,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00		
051700100100 - Ministry for Basic	Capacity Building Training for Out of School Children and Women in the State	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		

and Secondary Education								
051700100100 - Ministry for Basic and Secondary Education	Provision for School Feeding Programme and supply of food items in Secondary Schools across the State	3,500,000,000.00	3,010,000,000.00	-	1,774,687,141.00	59.0 %	1,235,312,859.00	
051700100100 - Ministry for Basic and Secondary Education	Provision for Colaboration with WAEC, NECO, NABTEB and Others	1,500,000,000.00	1,500,000,000.00	-	869,826,720.00	58.0 %	630,173,280.00	
051700100100 - Ministry for Basic and Secondary Education	Renovation of Secondary Schools Across the State (AGILE Special Intervention Grants)	7,450,000,000.00	7,450,000,000.00	-	7,450,000,000.00	100.0 %	-	
051700100100 - Ministry for Basic and Secondary Education	Construction of 6no. Zonal Education Offices	175,786,729.20	175,786,729.20	-	-	0.0%	175,786,729.20	
051700100100 - Ministry for Basic and Secondary Education	Establishilment of New School for Physically Challenge in Zuru and Bagudo	280,000,000.00	280,000,000.00	-	-	0.0%	280,000,000.00	
051700100100 - Ministry for Basic and Secondary Education	Construction of addition classrooms towards the Upgrading of JSS to SSS	283,192,578.87	283,192,578.87	-	93,915,377.00	33.2 %	189,277,201.87	
051700100100 - Ministry for Basic and Secondary Education	Provision for school garden in secondary schools across the state	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051700100100 - Ministry for Basic and Secondary Education	Digitilization of primary school employees (HOPE - Primary Education component)	3,000,000,000.00	1,884,313,085.08	-	-	0.0%	1,884,313,085.08	
051700300100 - Universal Basic Education (UBE)	Construction of Primary schools, ECCDE and IQS centre across the State	1,384,753,198.00	1,384,753,198.00	275,728,278.10	877,147,605.93	63.3 %	507,605,592.07	

051700300100 - Universal Basic Education (UBE)	Construction of JSS schools across the State	1,000,432,025.10	1,000,432,025.10	319,949,745.98	401,612,233.84	40.1%	598,819,791.26	
051700300100 - Universal Basic Education (UBE)	Renovation of Primary schools across the State	1,075,300,000.00	1,075,300,000.00	448,957,626.84	798,592,892.21	74.3%	276,707,107.79	
051700300100 - Universal Basic Education (UBE)	Renovation of JSS schools across the State	663,500,000.00	663,500,000.00	226,108,871.88	329,573,405.35	49.7%	333,926,594.65	
051700300100 - Universal Basic Education (UBE)	Provision of furniture for Primary schools and ECCDE across the State	800,000,000.00	800,000,000.00	316,765,972.06	333,296,122.56	41.7%	466,703,877.44	
051700300100 - Universal Basic Education (UBE)	Provision of furniture for JSS school across the State	473,000,000.00	473,000,000.00	151,201,300.00	151,201,300.00	32.0%	321,798,700.00	
051700300100 - Universal Basic Education (UBE)	Training of Primary 1 and 2 teachers on Rana Methodology	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	100.0%	-	
051700300100 - Universal Basic Education (UBE)	Purchase of Books and instructional materials for primary schools across the State	1,036,769,110.00	1,036,769,110.00	497,685,672.78	497,685,672.78	48.0%	539,083,437.22	
051700300100 - Universal Basic Education (UBE)	Monitoring and mentoring of facilitators in centres	55,256,000.00	55,256,000.00	-	-	0.0%	55,256,000.00	
051700300100 - Universal Basic Education (UBE)	Provision of water at primary schools across the State	145,000,000.00	145,000,000.00	88,689,865.74	89,103,865.74	61.5%	55,896,134.26	
051700300100 - Universal Basic Education (UBE)	Provision of gardens across primary schools in the State	140,000,000.00	140,000,000.00	117,370,625.00	117,880,625.00	84.2%	22,119,375.00	
051700300100 - Universal Basic Education (UBE)	Provision of sporting equipment for primary schools across the State	55,000,000.00	55,000,000.00	51,100,000.00	55,000,000.00	100.0%	-	
051700300100 - Universal Basic Education (UBE)	Monitoring of project execution across the State	92,000,000.00	92,000,000.00	92,000,000.00	92,000,000.00	100.0%	-	

051700300100 - Universal Basic Education (UBE)	Monitoring and Quality assurance of school activities across the State	145,000,000.00	145,000,000.00	145,000,000.00	100.0%	-		
052100100100 - Ministry of Health	Purchase of Equipment for Kebbi State Teaching Hospital B/Kebbi, Sir Yahaya Memorial Hospital, GH Yauri, GH Koko, GH Zuru and GH Argungu	4,812,509,455.63	2,000,000,000.00	674,154,501.88	976,726,280.00	48.8%	1,023,273,720.00	
052100100100 - Ministry of Health	Purchase/Supply/Replacement of Equipments for General hospitals across the State	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100100100 - Ministry of Health	Purchase of delivery kits and other Commodities for Maternal and Child Health Care Programme in Secondary Health Facilities	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052100100100 - Ministry of Health	Provision for the implementation of Malaria Control Programme	282,400,000.00	282,400,000.00	106,000,000.00	106,000,000.00	37.5%	176,400,000.00	
052100100100 - Ministry of Health	Purchase of Epidemic Control kits	80,243,500.00	80,243,500.00	-	-	0.0%	80,243,500.00	
052100100100 - Ministry of Health	Provision for activities around reducing the incidents of Neglected Tropical Diseases Programme	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health	Installation of CT-Scan machine at Kebbi State Teaching Hospital Birnin Kebbi	51,200,000.00	51,200,000.00	-	-	0.0%	51,200,000.00	
052100100100 - Ministry of Health	Production of Data Capturing Tools (Health Management Information System)	300,000,000.00	300,000,000.00	100,000,000.00	100,000,000.00	33.3%	200,000,000.00	
052100100100 - Ministry of Health	Construction/Equiping & Furnishing of Two Zonal Warehouses at Yauri and Zuru	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100100100 - Ministry of Health	Upgrading of Perimeter Wall, Gate House, entry culvert and Purchase of CCTV Security Gadget and Vab-Wiring for the	285,552,372.20	285,552,372.20	-	-	0.0%	285,552,372.20	

	State Medical Store Compound and Renovation of EPID Unit							
052100100100 - Ministry of Health	Construction of patient relatives waiting areas with toilets facilities at Kebbi State Teaching Hospital Birnin Kebbi	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052100100100 - Ministry of Health	Provision and Installation of Solar System for General Hospitals across the State	1,728,454,265.25	1,728,454,265.25	655,019,551.00	655,019,551.00	37.9%	1,073,434,714.25	
052100100100 - Ministry of Health	Provision for intervention on Tuberculosis and Leprosy Control	187,500,000.00	187,500,000.00	20,000,000.00	20,000,000.00	10.7%	167,500,000.00	
052100100100 - Ministry of Health	Purchase of AIDS Control Equipment for General Hospital across the State	99,400,000.00	99,400,000.00	-	-	0.0%	99,400,000.00	
052100100100 - Ministry of Health	Purchase of 2 No. Ambulances for Public Emergency responses	122,500,000.00	122,500,000.00	-	-	0.0%	122,500,000.00	
052100100100 - Ministry of Health	Provision for training on Nutrition Intervention Programme/Health Promotion and Social determinants of Health	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
052100100100 - Ministry of Health	Completion of Isolation centre/Molecular Lab.	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00	
052100100100 - Ministry of Health	Expansion of Medical Store Birnin Kebbi	211,000,000.00	211,000,000.00	-	-	0.0%	211,000,000.00	
052100100100 - Ministry of Health	Procurement and Installation of Medical Oxygen Eco-System and Equipment across 2 Secondary Health (GH Koko and MBGH Zuru)	616,815,951.25	616,815,951.25	-	-	0.0%	616,815,951.25	
052100100100 - Ministry of Health	Training/Re training of health personnel across the state	190,000,000.00	190,000,000.00	47,300,000.00	47,300,000.00	24.9%	142,700,000.00	

052100100100 - Ministry of Health	Rehabilitation of Health Infrastructures across the state	3,580,000,000.00	3,580,000,000.00	945,161,929.24	1,226,816,363.12	34.3%	2,353,183,636.88		
052100100100 - Ministry of Health	Provision for Research and Development of Health related issues	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
052100100100 - Ministry of Health	Purchase of tools for disease surveillance for Public Health Emergencies: Preparedness and Response interventions	256,200,000.00	256,200,000.00	-	-	0.0%	256,200,000.00		
052100100100 - Ministry of Health	Hosting, rununing and maintenance of iHRIS 5.0 Software for Human Resource for Health Program Intervention	6,267,400.00	6,267,400.00	-	-	0.0%	6,267,400.00		
052100100100 - Ministry of Health	Special intervention support for Cancer Programme/Non Communicable Disease, Care for the Elderly, Mental Health, Oral Health & Eye Healthcare	619,069,702.00	619,069,702.00	-	-	0.0%	619,069,702.00		
052100100100 - Ministry of Health	Purchase of Test Kits for HIV, Consumables, Pre and Post Exposure HIV Prophlaxis.	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00		
052100100100 - Ministry of Health	Provision for kits and other activities under the Immunization Plus Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT)	10,720,425,000.00	5,136,925,000.00	-	-	0.0%	5,136,925,000.00		
052100100100 - Ministry of Health	Digitilization of health workers system (HOPE - Health system component)	3,000,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Dirin Daji General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Yauri General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		

052100100100 - Ministry of Health	Rehabilitation/Renovation of Kambaza General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Suru General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Augie General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Kangiwa General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Kamba General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Mahuta General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Koko General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Rehabilitation/Renovation of Illo General Hospital	-	1,300,000,000.00	-	-	0.0%	1,300,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Dirin Daji General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Yauri General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Kambaza General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Suru General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Augie General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		

052100100100 - Ministry of Health	Purchase of Medical Equipment for Kangiwa General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Kamba General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Mahuta General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Koko General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100100100 - Ministry of Health	Purchase of Medical Equipment for Illo General Hospital	-	700,000,000.00	-	-	0.0%	700,000,000.00		
052100300100 - Primary Health Care Development Agency	Purchase of 3 No. of Toyota Public address Van	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		
052100300100 - Primary Health Care Development Agency	Provision for Pre-Maternal and Child health Care (IMOP) Programme.	500,675,000.00	500,675,000.00	-	-	0.0%	500,675,000.00		
052100300100 - Primary Health Care Development Agency	Provision of Ward Health System	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
052100300100 - Primary Health Care Development Agency	Procurement of Commodities for Bi-Annual Maternal, Neonatal and Child Health Week (MNCH)	100,000,000.00	100,000,000.00	-	70,000,000.00	70.0%	30,000,000.00		
052100300100 - Primary Health Care	Support for the implementation of Health Care Under One Roof Special Intervention Project	850,000,000.00	850,000,000.00	188,216,760.06	752,867,040.24	88.6%	97,132,959.76		

Development Agency									
052100300100 - Primary Health Care Development Agency	Rehabilitation and Repairs of 40 Cold Chain Equipment (CCE)	150,685,455.00	150,685,455.00	-	-	0.0%	150,685,455.00		
052100300100 - Primary Health Care Development Agency	Computerization of Health Management Information System	100,460,455.00	100,460,455.00	-	-	0.0%	100,460,455.00		
052100300100 - Primary Health Care Development Agency	Provision to improve health activities with Partners (UNICEF, WHO Etc.)	700,000,000.00	700,000,000.00	-	100,000,000.00	14.3%	600,000,000.00		
052100300100 - Primary Health Care Development Agency	Upgrade/Renovation Of 30 Ward Health Facilities across the 21 LGAs.	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00		
052100300100 - Primary Health Care Development Agency	Provision of medical equipment and consumables for Effective Maternal and Child Health Services	500,231,602.00	500,231,602.00	-	-	0.0%	500,231,602.00		
052100300100 - Primary Health Care Development Agency	Procurement of family planning commodities under the Kebbi state Family Planning Programme(Child Spacing)	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		
052100300100 - Primary Health Care Development Agency	Special Medical Programme & Campaign	400,032,500.00	400,032,500.00	-	-	0.0%	400,032,500.00		

052100300100 - Primary Health Care Development Agency	Provision for nutrition intervention programme	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
052100300100 - Primary Health Care Development Agency	Standardization/Revitalization of 40 No primary health care (PHC) in the state	-	4,000,000,000.00	-	-	0.0%	4,000,000,000.00	
052100300100 - Primary Health Care Development Agency	Purchase of equipment for 40 No primary health care (PHC) in the state	-	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	PURCHASE OF 3NO. HILUX	285,045,000.00	285,045,000.00	-	-	0.0%	285,045,000.00	
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	Capitation Fee for Service - Provision for health insurance (25% OF BHCPF 687,675,472)	171,918,868.00	171,918,868.00	-	-	0.0%	171,918,868.00	
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	REHABILITATION OF 5NO. ZONAL OFFICES	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
052110800100 - Kebbi State Contributory	CAPITATION/FEE FOR SERVICE - BHCPF FG GRANT FOR ENROLMENT ETC	687,675,472.00	687,675,472.00	209,548,759.00	687,675,472.00	100.0%	-	

Healthcare Management Agency (KECHEMA)									
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	Capitation Fee for Service - EQUITY FUNDS:(a) 2% State CRF (b) 1% LGAs CRF (C) 2% Contract Sum	914,955,000.00	914,955,000.00	-	-	0.0%	914,955,000.00		
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	Capitation Fee for Service - Employer Contributions	368,200,000.00	368,200,000.00	-	-	0.0%	368,200,000.00		
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	Capitation Fee for Service - Employee Contributions for enrolment	1,045,172,800.63	1,045,172,800.63	338,255,070.63	1,045,172,800.63	100.0%	-		
052110800100 - Kebbi State Contributory Healthcare Management Agency (KECHEMA)	Capitation Fee for Service - PARTNERS SUPPORT FOR ENROLMENT ,CAPITATION/FEE FOR SERVICE ETC	239,255,500.00	239,255,500.00	-	222,302,129.00	92.9%	16,953,371.00		
052110900100 - Drugs and Medical Consumables Management Agency (DMCMA)	Provision for Seed stock for Drug Revolving Fund Programme (DRF)	945,293,391.99	945,293,391.99	-	-	0.0%	945,293,391.99		

052110900100 - Drugs and Medical Consumables Management Agency (DMCMA)	Landscaping for Drugs and Medical Consumable Management Agency (DMCMA)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052110900100 - Drugs and Medical Consumables Management Agency (DMCMA)	Purchase of 4 no. Cooling Van for Distribution of Drugs (Toyota Van Dyna Model)	154,000,000.00	154,000,000.00	-	-	0.0%	154,000,000.00	
053500100100 - Ministry of Environment	Establishment of Plantations	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
053500100100 - Ministry of Environment	Purchase of Forestry Equipments (Feller Bunchers, Harvesters and Forwarders)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
053500100100 - Ministry of Environment	Establishment of Parks & Gardens	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
053500100100 - Ministry of Environment	Provision for Alternative Source of Energy	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
053500100100 - Ministry of Environment	Procurement of Laboratory Equipment and Chemicals (Reagent) KESEPA	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
053500100100 - Ministry of Environment	Purchase of Seeds and Production Planting	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
053500100100 - Ministry of Environment	Rehabilitation and Protection of Endangered Tree Species	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
053500100100 - Ministry of Environment	Establishment and Improvement of Forest Reserves in Kebbi State	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	

053500100100 - Ministry of Environment	Provision for the Implementation of Agro-Climatic Resilience in Semi-Arid Landscapes (ACREASAL) in the State	28,620,000,000.00	28,620,000,000.00	2,975,683,400.00	4,499,458,400.00	15.7 %	24,120,541,600.00		
054400100100 - Minsitry of Humanitarian and Empowerment	SUPPLY OF MOTORCYCLE for 21 LGA Director Social and Zonal officers	140,000,000.00	140,000,000.00	-	96,635,000.00	69.0 %	43,365,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Supply of Office Equipments (Computers, Mobile Tabs, Printers, Scanners)	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Supply and Installation of 30KVA Inverter, Batteries and Solar Panel	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Supply and Installation of Internet Facilities	20,000,000.00	20,000,000.00	-	20,000,000.00	100.0 %	-		
054400100100 - Minsitry of Humanitarian and Empowerment	Purchase of Furniture and Fittings for 5no Zonal Offices (Argungu, B/Kebbi, Jega, Yauri and Zuru)	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Provision for seed capital and skill acquisition and empowerment under the rehabilitation Programme for Drugs/Substance Addiction Centres	200,000,000.00	200,000,000.00	-	127,000,000.00	63.5 %	73,000,000.00		
054400100100 - Minsitry of Humanitarian	Provision for Humanitarian Assistance to Victims of Kebbi Banditry	500,000,000.00	500,000,000.00	-	362,500,000.00	72.5 %	137,500,000.00		

and Empowerment								
054400100100 - Minsitry of Humanitarian and Empowerment	Construction and Installation of 5 Solar Boreholes in 3 Rehabilitation Centres (Psytric Rehab Jega, Disable Rehab Argungu and Drug Addict Rehab Zuru	250,000,000.00	250,000,000.00	-	250,000,000.00	100.0 %	-	
054400100100 - Minsitry of Humanitarian and Empowerment	Construction and Installation of Solar Borehole at 2 IDPs Camp	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
054400100100 - Minsitry of Humanitarian and Empowerment	Provision for the construction of IDPs Resettlement & Repatriation centres to Various Communities (Kalgo, Zuru, Ambursa and Mahuta)	335,000,000.00	335,000,000.00	-	300,000,000.00	89.6 %	35,000,000.00	
054400100100 - Minsitry of Humanitarian and Empowerment	Renovation of Mentally Disabled Centres in Jega and Zuru	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
054400100100 - Minsitry of Humanitarian and Empowerment	Provision of National/International Observance Days	100,000,000.00	100,000,000.00	-	69,500,000.00	69.5 %	30,500,000.00	
054400100100 - Minsitry of Humanitarian and Empowerment	Renovation and expansion of Toilets at Disable Centre Andarai, Argungu and Amanawa Leprosy Centre Kalgo	150,000,000.00	150,000,000.00	-	100,000,000.00	66.7 %	50,000,000.00	
054400100100 - Minsitry of Humanitarian and Empowerment	Refurbishing of Sheltered Training Workshop for the Blind, Deaf and Cripple at Argungu and B/Kebbi	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	

054400100100 - Minsitry of Humanitarian and Empowerment	Special intervention for People Empowerment Programme	450,000,000.00	450,000,000.00	-	150,000,000.00	33.3 %	300,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Implementation of Social Security Welfare Fund Programme in the State	200,000,000.00	200,000,000.00	-	200,000,000.00	100.0 %	-		
054400100100 - Minsitry of Humanitarian and Empowerment	Ramadan and Sallah Support to Vulnerable and less previlage in the State	70,000,000.00	70,000,000.00	-	50,000,000.00	71.4 %	20,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Support to Small Scale Farmers on Wet & Dry season farming in the State	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Provision for seed capital to support Market Women/Petty Traders for economic empowerment	400,000,000.00	400,000,000.00	-	394,535,719.20	98.6 %	5,464,280.80		
054400100100 - Minsitry of Humanitarian and Empowerment	Provision for the construction of Senior citizens centre	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
054400100100 - Minsitry of Humanitarian and Empowerment	Renovation of 2 No. Zonal Humanitarian Offices at Zuru and Argungu	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00		
054400100100 - Minsitry of Humanitarian	Provision for cash transfer to vunerable and PWD in the State through the	500,000,000.00	500,000,000.00	-	500,000,000.00	100.0 %	-		

and Empowerment	Implementation of CARES programme (P for R) (SCTU)							
054400100100 - Minsitry of Humanitarian and Empowerment	Provision Management Information System for Disaster Management	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
054400200100 - Social Security Welfare Fund	Provision for the Implementation of Social Security Welfare Fund Programme in the State	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Procurement of Sewing Machine for the Centre at Birnin Kebbi HQ	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Rehabilition of Zonal Offices Argungu and Zuru	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Inspection & Monitoring of LG Project in 21 LGAs	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Provision of Capacity Building to 84 Officers from 21 LGAs on NCoA Compliance	150,500,000.00	150,500,000.00	-	-	0.0%	150,500,000.00	
055100100100 - Ministry for Local Government & Chieftaincy Affairs	Support for Local Government Development Plans	28,099,543.50	28,099,543.50	-	-	0.0%	28,099,543.50	
055100100100 - Ministry for Local Government &	Support for the Community Development Plans	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00	

Chieftaincy Affairs								
056300100100 - Ministry for Higher Education	Renovation and Expansion of Laboratories and Demostration Room of College of Nursing	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056300100100 - Ministry for Higher Education	Construction of ICT Hall and Computers at College of Nursing	520,871,104.93	419,346,039.93	-	-	0.0%	419,346,039.93	
056300100100 - Ministry for Higher Education	Procurement Of Elect Equipt and Machineries for Resource accreditation Poly Dakingari	112,000,000.00	112,000,000.00	-	-	0.0%	112,000,000.00	
056300100100 - Ministry for Higher Education	Upgrading of Laboratory Facilities at College of Preliminary Studies, Yelwa-Yauri	205,000,000.00	205,000,000.00	205,000,000.00	205,000,000.00	100.0%	-	
056300100100 - Ministry for Higher Education	Renovation of ICT Complex and Information Demostration Room at College of Health Science & Technology, Jega	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00	
056300100100 - Ministry for Higher Education	Constructionm of Female Hostels, College of Nursing Science	314,787,418.24	314,787,418.24	-	-	0.0%	314,787,418.24	
056300100100 - Ministry for Higher Education	Construction of School of Arts and Social Science (COE Argungu)	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
056300100100 - Ministry for Higher Education	Furnishing of School of Arts and Social Science (COE Argungu)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
056300100100 - Ministry for Higher Education	Provision for the Payment of Scholarship Fees to Kebbi State Indegens Nationwide	1,500,000,000.00	1,500,000,000.00	805,710,850.00	1,227,812,805.30	81.9%	272,187,194.70	
056300100100 - Ministry for Higher Education	Provision of Infrastructure Facilities to Tertiary Institutions to meet Acreditation standard	150,000,000.00	251,525,065.00	251,525,056.00	251,525,056.00	100.0%	9.00	
056300100100 - Ministry for Higher Education	Provision for the Payment of International Scholarship Fees to Kebbi State Indigens studying abroad	1,440,000,000.00	1,440,000,000.00	107,235,000.00	654,399,560.00	45.4%	785,600,440.00	

056300100100 - Ministry for Higher Education	Supply of Science /Laboratory Equipment (Chemistry, Physics and Biology) in C.H.T.S., Jega, C.N.S. B/K and COBAS Yauri	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
056300100100 - Ministry for Higher Education	Construction and Completion of some structure at Adamu Augie College of Education, Argungu	105,289,562.00	105,289,562.00	-	-	0.0%	105,289,562.00		
056301800100 - State Polytechnic, Dakin Gari	Construction of State Polytechnic Academic Offices	1,159,466,701.00	1,159,466,701.00	-	-	0.0%	1,159,466,701.00		
056301800100 - State Polytechnic, Dakin Gari	Rehabilitation/Renovation of 3no. Classroom	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00		
056301800100 - State Polytechnic, Dakin Gari	Rehanilitation/Renovation of Sarki Kigo Male Hostel	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00		
056301800100 - State Polytechnic, Dakin Gari	Rehabilitation/Renovation of Ruwa RK Male Hostel	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00		
056301800100 - State Polytechnic, Dakin Gari	Rehabilitation/Renovation of Lamido Female Hostel	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00		
056301800100 - State Polytechnic, Dakin Gari	Rehabilitation/Renovation of 2no. Academic Block	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00		
056301800100 - State Polytechnic, Dakin Gari	Completion of 1no. 3 Storey Departmental Building	470,000,000.00	470,000,000.00	-	-	0.0%	470,000,000.00		
056301800100 - State	Rehabilitation/Renovation of Nasamu Multipurpose Hall	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00		

Polytechnic, Dakin Gari								
056301800100 - State Polytechnic, Dakin Gari	Rehabilitation/Repairs of Perimeter Fencing	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
056301800100 - State Polytechnic, Dakin Gari	Re-Construction of 40,000 Litres Capacity Collapse Steel Tower tank	36,000,000.00	36,000,000.00	-	-	0.0%	36,000,000.00	
056301800100 - State Polytechnic, Dakin Gari	Procurement and Installation of 5no. Inverter at Capacity of 5KVA including Batteries, Panel, Charge Controller and Cables	22,500,000.00	22,500,000.00	-	-	0.0%	22,500,000.00	
056301800100 - State Polytechnic, Dakin Gari	Purchase of Laboratory Consumables and Chemicals	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
056301900100 - Adamu Augie College of Education, Argungu	Furnishing of School of Arts and Social Science (COE Argungu)	670,862,602.0 0	670,862,602.0 0	-	-	0.0%	670,862,602.00	
056302100100 - State University of Science & Technology Aliero	Construction and Furnishing of 240 Capacity Student Female Hostels	463,329,225.72	273,329,225.72	-	-	0.0%	273,329,225.72	
056302100100 - State University of Science & Technology Aliero	Proposed Construction of 1m litres of Water of Storage Tank at University Main Water Works	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00	
056302100100 - State University of Science & Technology Aliero	Construction of College of Medicine Lecture Teartre (Newly Captured) TET Fund	372,914,892.52	372,914,892.52	-	-	0.0%	372,914,892.52	

056302100100 - State University of Science & Technology Aliero	Implementation of TET Fund Projects	748,700,811.76	748,700,811.76	-	-	0.0%	748,700,811.76		
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## 4 Primary Healthcare Budget Performance

### 4.A Overview

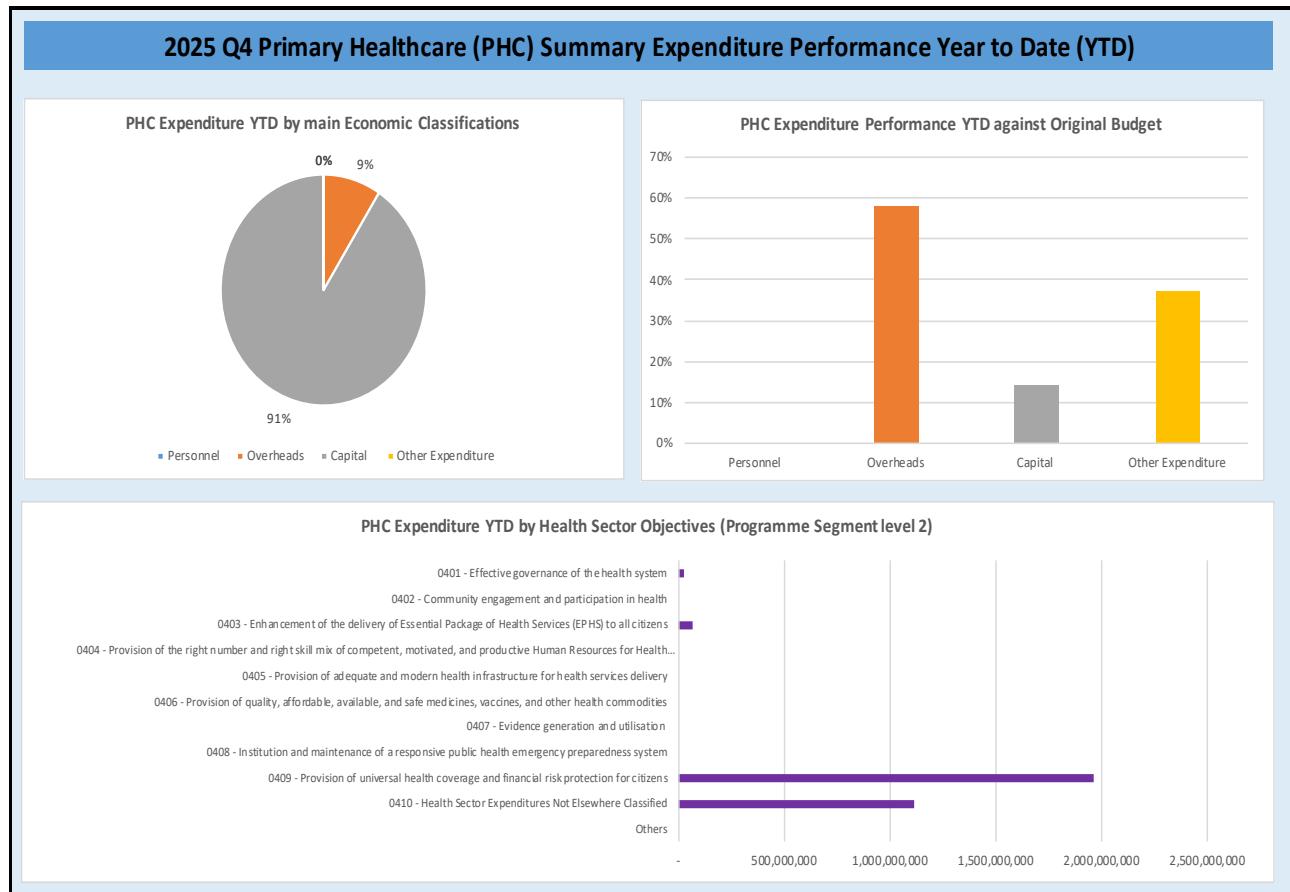
In Q4 2025, the Primary Healthcare (PHC) sector in Kebbi State continued to play a vital role in strengthening the foundational tier of healthcare service delivery. The sector recorded a total expenditure of ₦ 3.1 Billion, which accounts for 14.7% of the annual PHC budget. This reflects the government's ongoing commitment to improving access to essential health services across communities.

The expenditure structure shows a predominant allocation to personnel costs, driven by the sustained employment of health workers under the State Primary Health Care Development Agency. Additionally, recurrent spending supported the provision of free maternal and child health services, health worker capacity building, routine immunizations, and disease surveillance.

Capital investments targeted the upgrade and equipping of Primary Health Care Centres (PHCCs) in underserved LGAs. Notable projects included solar-powered cold chain installations, supply of medical consumables, and borehole construction to enhance WASH conditions at PHCCs.

Despite these gains, challenges such as inadequate staff in remote PHCs, delays in counterpart fund releases, and infrastructure gaps remain. However, the operationalization of the Basic Health Care Provision Fund (BHCDF) has significantly improved access to primary care services, especially in rural communities, with direct facility funding and drug-revolving schemes gaining traction.

**Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date**



## 4.B Budget Implementation Reports by NCOA Segment

**Table 21: Primary Healthcare Expenditure by Administrative Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Expenditure</i></b>	<b><i>21,052,920,795.62</i></b>	<b><i>21,469,420,795.62</i></b>	<b><i>933,662,740.69</i></b>	<b><i>3,165,841,092.87</i></b>	<b><i>14.7%</i></b>	<b><i>18,303,579,702.75</i></b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>150,000,000.00</b>	<b>150,000,000.00</b>	-	-	0.0%	<b>150,000,000.00</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-	0.0%	<b>10,000,000.00</b>
011103300100	State Agency for Control of AIDS/HIV	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>012500000000</b>	<b>Office of the Head of State Civil Service</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>	-	-	0.0%	<b>140,000,000.00</b>
012501300100	General Administration	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>20,902,920,795.62</b>	<b>21,319,420,795.62</b>	<b>933,662,740.69</b>	<b>3,165,841,092.87</b>	<b>14.8%</b>	<b>18,153,579,702.75</b>
<b>052100000000</b>	<b>Ministry of Health</b>	<b>20,902,920,795.62</b>	<b>21,319,420,795.62</b>	<b>933,662,740.69</b>	<b>3,165,841,092.87</b>	<b>14.8%</b>	<b>18,153,579,702.75</b>
052101000100	Ministry of Health	10,720,425,000.00	5,136,925,000.00	-	-	0.0%	5,136,925,000.00
052103000100	Primary Health Care Development Agency	4,891,425,012.00	10,891,425,012.00	197,814,160.06	946,335,940.24	8.7%	9,945,089,071.76
052102600100	Sir-Yahaya Memorial Hospital	71,500,000.00	9,700,000.00	38,300,000.00	53.6%	33,200,000.00	-
052102000100	General Hospitals	220,054,751.00	176,314,751.00	220,054,751.00	100.0%	-	-
052110800000	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	3,870,222,640.63	3,870,222,640.63	549,833,829.63	1,961,150,401.63	50.7%	1,909,072,239.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99

**Table 22: Primary Healthcare Expenditure by Functional Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Expenditure</i></b>	<b><i>21,052,920,795.62</i></b>	<b><i>21,469,420,795.62</i></b>	<b><i>933,662,740.69</i></b>	<b><i>3,165,841,092.87</i></b>	<b><i>14.7%</i></b>	<b><i>18,303,579,702.75</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>30,000.00</b>	<b>120,000.00</b>	<b>12.0%</b>	<b>880,000.00</b>
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>30,000.00</b>	<b>120,000.00</b>	<b>12.0%</b>	<b>880,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	30,000.00	120,000.00	12.0%	880,000.00
<b>707</b>	<b>HEALTH</b>	<b>21,051,920,795.62</b>	<b>21,468,420,795.62</b>	<b>933,632,740.69</b>	<b>3,165,721,092.87</b>	<b>14.7%</b>	<b>18,302,699,702.75</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>1,129,293,391.99</b>	<b>1,129,293,391.99</b>	-	-	<b>0.0%</b>	<b>1,129,293,391.99</b>
70711	PHARMACEUTICAL PRODUCTS	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>291,554,751.00</b>	<b>291,554,751.00</b>	<b>186,014,751.00</b>	<b>258,354,751.00</b>	<b>88.6%</b>	<b>33,200,000.00</b>
70731	GENERAL HOSPITAL SERVICES	291,554,751.00	291,554,751.00	186,014,751.00	258,354,751.00	88.6%	33,200,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>8,910,647,652.63</b>	<b>14,910,647,652.63</b>	<b>747,617,989.69</b>	<b>2,907,366,341.87</b>	<b>19.5%</b>	<b>12,003,281,310.76</b>
70741	PUBLIC HEALTH SERVICES	8,910,647,652.63	14,910,647,652.63	747,617,989.69	2,907,366,341.87	19.5%	12,003,281,310.76
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>10,720,425,000.00</b>	<b>5,136,925,000.00</b>	-	-	<b>0.0%</b>	<b>5,136,925,000.00</b>
70761	HEALTH N.E.C.	10,720,425,000.00	5,136,925,000.00	-	-	0.0%	5,136,925,000.00

**Table 23: Primary Healthcare Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><i>Total Expenditure</i></b>	<b><i>21,052,920,795.62</i></b>	<b><i>21,469,420,795.62</i></b>	<b><i>933,662,740.69</i></b>	<b><i>3,165,841,092.87</i></b>	<b><i>14.7%</i></b>	<b><i>18,303,579,702.75</i></b>
<b>04</b>	<b>Health</b>	<b>21,052,920,795.62</b>	<b>21,469,420,795.62</b>	<b>933,662,740.69</b>	<b>3,165,841,092.87</b>	<b>14.7%</b>	<b>18,303,579,702.75</b>
0401	Effective governance of the health system	414,340,000.00	414,340,000.00	9,597,400.00	23,468,900.00	5.7%	390,871,100.00
0402	Community engagement and participation in health	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	12,381,331,602.00	6,797,831,602.00	-	70,000,000.00	1.0%	6,727,831,602.00
0405	Provision of adequate and modern health infrastructure for health services delivery	740,000,000.00	6,740,000,000.00	-	-	0.0%	6,740,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commd	1,279,978,846.99	1,279,978,846.99	-	-	0.0%	1,279,978,846.99
0407	Evidence generation and utilisation	100,460,455.00	100,460,455.00	-	-	0.0%	100,460,455.00
0409	Provision of universal health coverage and financial risk protection for citizens	3,870,222,640.63	3,870,222,640.63	549,833,829.63	1,961,150,401.63	50.7%	1,909,072,239.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,241,587,251.00	2,241,587,251.00	374,231,511.06	1,111,221,791.24	49.6%	1,130,365,459.76

**Table 24: Primary Healthcare Expenditure by Economic Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>21,052,920,795.62</b>	<b>21,469,420,795.62</b>	<b>933,662,740.69</b>	<b>3,165,841,092.87</b>	<b>14.7%</b>	<b>18,303,579,702.75</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>21,052,920,795.62</b>	<b>21,469,420,795.62</b>	<b>933,662,740.69</b>	<b>3,165,841,092.87</b>	<b>14.7%</b>	<b>18,303,579,702.75</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>498,894,751.00</b>	<b>498,894,751.00</b>	<b>197,642,151.00</b>	<b>287,823,651.00</b>	<b>57.7%</b>	<b>211,071,100.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>495,894,751.00</b>	<b>495,894,751.00</b>	<b>197,512,151.00</b>	<b>286,703,651.00</b>	<b>57.8%</b>	<b>209,191,100.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>39,716,937.00</b>	<b>39,716,937.00</b>	<b>15,064,637.00</b>	<b>23,432,937.00</b>	<b>59.0%</b>	<b>16,284,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	14,000,000.00	300,000.00	1,200,000.00	8.6%	12,800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,716,937.00	25,716,937.00	14,764,637.00	22,232,937.00	86.5%	3,484,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>41,275,800.00</b>	<b>41,275,800.00</b>	<b>12,265,800.00</b>	<b>27,267,800.00</b>	<b>66.1%</b>	<b>14,008,000.00</b>
22020201	ELECTRICITY CHARGES	41,275,800.00	41,275,800.00	12,265,800.00	27,267,800.00	66.1%	14,008,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>100,336,795.00</b>	<b>100,336,795.00</b>	<b>52,102,295.00</b>	<b>73,280,795.00</b>	<b>73.0%</b>	<b>27,056,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,964,457.00	24,964,457.00	6,153,457.00	13,023,457.00	52.2%	11,941,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	491,500.00	1,433,300.00	41.0%	2,066,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	350,000.00	1,800,000.00	45.0%	2,200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	64,372,338.00	64,372,338.00	44,507,338.00	54,424,038.00	84.5%	9,948,300.00
22020309	UNIFORMS & OTHER CLOTHING	3,500,000.00	3,500,000.00	600,000.00	2,600,000.00	74.3%	900,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>96,142,553.00</b>	<b>96,142,553.00</b>	<b>43,107,053.00</b>	<b>67,023,053.00</b>	<b>69.7%</b>	<b>29,119,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	36,226,960.00	36,226,960.00	13,672,960.00	19,177,960.00	52.9%	17,049,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,440,000.00	7,440,000.00	997,000.00	2,919,000.00	39.2%	4,521,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,401,203.00	19,401,203.00	8,301,203.00	17,551,203.00	90.5%	1,850,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	90,000.00	120,000.00	4.0%	2,880,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	30,074,390.00	30,074,390.00	20,045,890.00	27,254,890.00	90.6%	2,819,500.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>43,500,000.00</b>	<b>43,500,000.00</b>	<b>839,500.00</b>	<b>3,448,500.00</b>	<b>7.9%</b>	<b>40,051,500.00</b>
22020501	LOCAL TRAINING	43,500,000.00	43,500,000.00	839,500.00	3,448,500.00	7.9%	40,051,500.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>26,900,000.00</b>	<b>26,900,000.00</b>	<b>480,000.00</b>	<b>1,160,000.00</b>	<b>4.3%</b>	<b>25,740,000.00</b>
22020701	FINANCIAL CONSULTING	16,400,000.00	16,400,000.00	120,000.00	480,000.00	2.9%	15,920,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,000,000.00	8,000,000.00	360,000.00	360,000.00	4.5%	7,640,000.00
22020708	MEDICAL CONSULTING	2,500,000.00	2,500,000.00	-	320,000.00	12.8%	2,180,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>14,840,000.00</b>	<b>14,840,000.00</b>	<b>1,765,000.00</b>	<b>3,565,000.00</b>	<b>24.0%</b>	<b>11,275,000.00</b>
22020803	PLANT / GENERATOR FUEL COST	14,840,000.00	14,840,000.00	1,765,000.00	3,565,000.00	24.0%	11,275,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>133,182,666.00</b>	<b>133,182,666.00</b>	<b>71,887,866.00</b>	<b>87,525,566.00</b>	<b>65.7%</b>	<b>45,657,100.00</b>
22021001	REFRESHMENT & MEALS	30,471,333.00	30,471,333.00	20,506,533.00	26,031,533.00	85.4%	4,439,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,600,000.00	7,600,000.00	680,000.00	2,120,000.00	27.9%	5,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	100,000.00	120,000.00	4.0%	2,880,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	550,000.00	2,150,000.00	43.0%	2,850,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	100,000.00	120,000.00	6.0%	1,880,000.00
22021007	WELFARE PACKAGES	73,111,333.00	73,111,333.00	49,231,333.00	53,824,033.00	73.6%	19,287,300.00
22021024	COMMITTEE & COMMISSION EXPENSES	9,500,000.00	9,500,000.00	720,000.00	2,740,000.00	28.8%	6,760,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	2,500,000.00	2,500,000.00	-	420,000.00	16.8%	2,080,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>130,000.00</b>	<b>1,120,000.00</b>	<b>37.3%</b>	<b>1,880,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>130,000.00</b>	<b>1,120,000.00</b>	<b>37.3%</b>	<b>1,880,000.00</b>
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	1,000,000.00	1,000,000.00	30,000.00	120,000.00	12.0%	880,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	100,000.00	1,000,000.00	50.0%	1,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>20,554,026,044.62</b>	<b>20,970,526,044.62</b>	<b>736,020,589.69</b>	<b>2,878,017,441.87</b>	<b>13.7%</b>	<b>18,092,508,602.75</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>16,982,172,634.62</b>	<b>13,398,672,634.62</b>	<b>547,803,829.63</b>	<b>2,025,150,401.63</b>	<b>15.1%</b>	<b>11,373,522,232.99</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>16,982,172,634.62</b>	<b>13,398,672,634.62</b>	<b>547,803,829.63</b>	<b>2,025,150,401.63</b>	<b>15.1%</b>	<b>11,373,522,232.99</b>
23010105	PURCHASE OF MOTOR VEHICLES	739,045,000.00	739,045,000.00	-	-	0.0%	739,045,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	16,243,127,634.62	12,659,627,634.62	547,803,829.63	2,025,150,401.63	16.0%	10,634,477,232.99

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
2302	<b>CONSTRUCTION / PROVISION</b>	<b>170,000,000.00</b>	<b>170,000,000.00</b>	-	-	0.0%	<b>170,000,000.00</b>
230201	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>170,000,000.00</b>	<b>170,000,000.00</b>	-	-	0.0%	<b>170,000,000.00</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
2303	<b>REHABILITATION / REPAIRS</b>	<b>825,685,455.00</b>	<b>4,825,685,455.00</b>	-	-	0.0%	<b>4,825,685,455.00</b>
230301	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>825,685,455.00</b>	<b>4,825,685,455.00</b>	-	-	0.0%	<b>4,825,685,455.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	750,685,455.00	4,750,685,455.00	-	-	0.0%	4,750,685,455.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
2305	<b>OTHER CAPITAL PROJECTS</b>	<b>2,576,167,955.00</b>	<b>2,576,167,955.00</b>	<b>188,216,760.06</b>	<b>852,867,040.24</b>	<b>33.1%</b>	<b>1,723,300,914.76</b>
230501	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>2,576,167,955.00</b>	<b>2,576,167,955.00</b>	<b>188,216,760.06</b>	<b>852,867,040.24</b>	<b>33.1%</b>	<b>1,723,300,914.76</b>
23050102	COMPUTER SOFTWARE ACQUISITION	125,460,455.00	125,460,455.00	-	-	0.0%	125,460,455.00
23050108	SPECIAL GRANTS AND INTERVENTION	2,450,707,500.00	2,450,707,500.00	188,216,760.06	852,867,040.24	34.8%	1,597,840,459.76

## 5 Basic Education Budget Performance

### 5.A Overview

The Basic Education sector in Kebbi State has recorded substantive expenditure amounting to 7.6bn representing 57.4% of the total final budget from year to date, this is due to the government strategic alignment in the expenditure policy and will continue to yield result in the subsequent year to come.

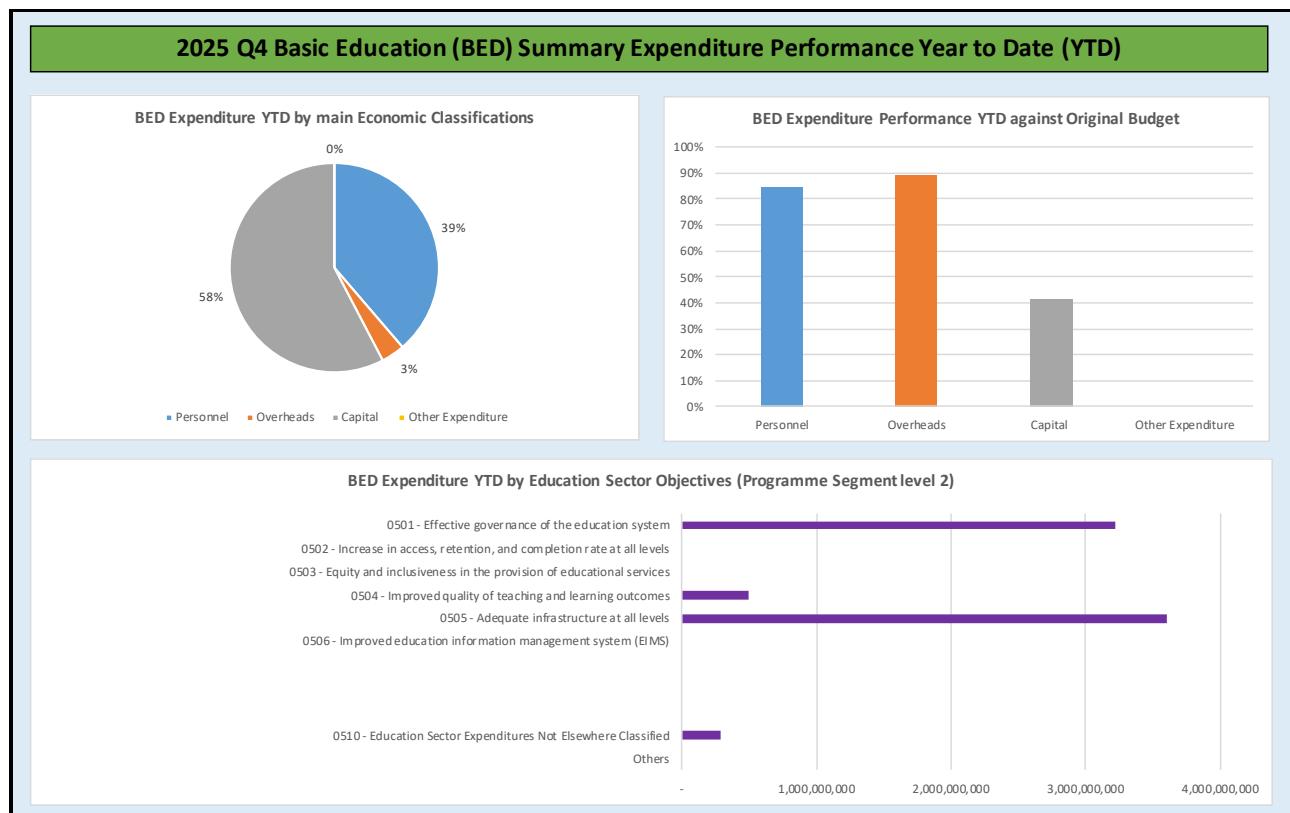
Personnel expenditure accounted for the bulk of recurrent costs, covering salary payments to primary and junior secondary school teachers across the 21 LGAs. Administrative overheads enabled school monitoring, inspectorate services, and teacher training programs aimed at improving pedagogical standards.

Capital expenditure was directed towards the construction and renovation of classrooms, perimeter fencing, and provision of furniture in selected schools under the State Universal Basic Education Board (SUBEB). Special attention was given to girl-child education through sensitization campaigns and the expansion of safe school spaces.

In collaboration with UBEC and development partners, Kebbi State also implemented inclusive education programs, early childhood care centres, and digital learning pilots in urban schools. However, teacher deployment imbalance, inadequate instructional materials, and maintenance backlogs remain major bottlenecks.

The government remains committed to improving educational outcomes by leveraging data-driven planning, community school management models, and continued investment in infrastructure and teaching quality.

**Figure 4: Summary of Basic Education Budget Performance Year to Date**



## 5.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><u>Total Expenditure</u></b>	<b><u>14,364,914,581.22</u></b>	<b><u>13,249,227,666.30</u></b>	<b><u>4,846,484,495.62</u></b>	<b><u>7,611,096,627.65</u></b>	<b><u>57.4%</u></b>	<b><u>5,638,131,038.65</u></b>
<b>0500000000000</b>	Social Sector	<b>14,364,914,581.22</b>	<b>13,249,227,666.30</b>	<b>4,846,484,495.62</b>	<b>7,611,096,627.65</b>	<b>57.4%</b>	<b>5,638,131,038.65</b>
<b>0517000000000</b>	Ministry for Basic and Secondary Education	<b>14,364,914,581.22</b>	<b>13,249,227,666.30</b>	<b>4,846,484,495.62</b>	<b>7,611,096,627.65</b>	<b>57.4%</b>	<b>5,638,131,038.65</b>
051700100100	Ministry for Basic and Secondary Education	3,000,000,000.00	1,884,313,085.08	-	-	0.0%	1,884,313,085.08
051700300100	Universal Basic Education (UBE)	11,364,914,581.22	11,364,914,581.22	4,846,484,495.62	7,611,096,627.65	67.0%	3,753,817,953.57

**Table 26: Basic Education Expenditure by Functional Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><u>Total Expenditure</u></b>	<b><u>14,364,914,581.22</u></b>	<b><u>13,249,227,666.30</u></b>	<b><u>4,846,484,495.62</u></b>	<b><u>7,611,096,627.65</u></b>	<b><u>57.4%</u></b>	<b><u>5,638,131,038.65</u></b>
<b>709</b>	<b>EDUCATION</b>	<b>14,364,914,581.22</b>	<b>13,249,227,666.30</b>	<b>4,846,484,495.62</b>	<b>7,611,096,627.65</b>	<b>57.4%</b>	<b>5,638,131,038.65</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>12,227,982,556.12</b>	<b>11,112,295,641.20</b>	<b>4,149,224,577.76</b>	<b>6,728,709,688.46</b>	<b>60.6%</b>	<b>4,383,585,952.74</b>
70912	PRIMARY EDUCATION	12,227,982,556.12	11,112,295,641.20	4,149,224,577.76	6,728,709,688.46	60.6%	4,383,585,952.74
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>2,136,932,025.10</b>	<b>2,136,932,025.10</b>	<b>697,259,917.86</b>	<b>882,386,939.19</b>	<b>41.3%</b>	<b>1,254,545,085.91</b>
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	697,259,917.86	882,386,939.19	41.3%	1,254,545,085.91

**Table 27: Basic Education Expenditure by Programme Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b><u>Total Expenditure</u></b>	<b><u>14,364,914,581.22</u></b>	<b><u>13,249,227,666.30</u></b>	<b><u>4,846,484,495.62</u></b>	<b><u>7,611,096,627.65</u></b>	<b><u>57.4%</u></b>	<b><u>5,638,131,038.65</u></b>
<b>05</b>	<b>Education</b>	<b>14,364,914,581.22</b>	<b>13,249,227,666.30</b>	<b>4,846,484,495.62</b>	<b>7,611,096,627.65</b>	<b>57.4%</b>	<b>5,638,131,038.65</b>
0501	Effective governance of the education system	6,798,904,248.12	5,683,217,333.20	1,615,926,537.24	3,223,002,904.24	56.7%	2,460,214,428.96
0504	Improved quality of teaching and learning outcomes	1,036,769,110.00	1,036,769,110.00	497,685,672.78	497,685,672.78	48.0%	539,083,437.22
0505	Adequate infrastructure at all levels	6,181,985,223.10	6,181,985,223.10	2,444,772,285.60	3,598,408,050.63	58.2%	2,583,577,172.47
0510	Education Sector Expenditures Not Elsewhere Classified	347,256,000.00	347,256,000.00	288,100,000.00	292,000,000.00	84.1%	55,256,000.00

**Table 28: Basic Education Expenditure by Economic Classification**

Kebbi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>14,364,914,581.22</b>	<b>13,249,227,666.30</b>	<b>4,846,484,495.62</b>	<b>7,611,096,627.65</b>	<b>57.4%</b>	<b>5,638,131,038.65</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>14,364,914,581.22</b>	<b>13,249,227,666.30</b>	<b>4,846,484,495.62</b>	<b>7,611,096,627.65</b>	<b>57.4%</b>	<b>5,638,131,038.65</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,485,104,248.12</b>	<b>3,485,104,248.12</b>	<b>1,473,316,537.24</b>	<b>2,946,632,904.24</b>	<b>84.5%</b>	<b>538,471,343.88</b>
<b>2101</b>	<b>SALARY</b>	<b>3,485,104,248.12</b>	<b>3,485,104,248.12</b>	<b>1,473,316,537.24</b>	<b>2,946,632,904.24</b>	<b>84.5%</b>	<b>538,471,343.88</b>
210101	SALARIES AND WAGES	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
21010101	SALARY	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>313,800,000.00</b>	<b>313,800,000.00</b>	<b>142,610,000.00</b>	<b>276,370,000.00</b>	<b>88.1%</b>	<b>37,430,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>310,800,000.00</b>	<b>310,800,000.00</b>	<b>142,610,000.00</b>	<b>276,370,000.00</b>	<b>88.9%</b>	<b>34,430,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>27,000,000.00</b>	<b>53,000,000.00</b>	<b>88.3%</b>	<b>7,000,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00	27,000,000.00	53,000,000.00	88.3%	7,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>12,000,000.00</b>	<b>25,000,000.00</b>	<b>83.3%</b>	<b>5,000,000.00</b>
22020201	ELECTRICITY CHARGES	30,000,000.00	30,000,000.00	12,000,000.00	25,000,000.00	83.3%	5,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>11,000,000.00</b>	<b>29,500,000.00</b>	<b>89.4%</b>	<b>3,500,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	11,000,000.00	29,500,000.00	98.3%	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>49,000,000.00</b>	<b>49,000,000.00</b>	<b>24,000,000.00</b>	<b>46,500,000.00</b>	<b>94.9%</b>	<b>2,500,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,000,000.00	24,000,000.00	11,000,000.00	23,000,000.00	95.8%	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,000,000.00	25,000,000.00	13,000,000.00	23,500,000.00	94.0%	1,500,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>12,000,000.00</b>	<b>24,000,000.00</b>	<b>96.0%</b>	<b>1,000,000.00</b>
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	12,000,000.00	24,000,000.00	96.0%	1,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>16,500,000.00</b>	<b>26,000,000.00</b>	<b>86.7%</b>	<b>4,000,000.00</b>
22020701	FINANCIAL CONSULTING	30,000,000.00	30,000,000.00	16,500,000.00	26,000,000.00	86.7%	4,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>83,800,000.00</b>	<b>83,800,000.00</b>	<b>40,110,000.00</b>	<b>72,370,000.00</b>	<b>86.4%</b>	<b>11,430,000.00</b>
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	13,000,000.00	24,500,000.00	98.0%	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	8,500,000.00	13,000,000.00	86.7%	2,000,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	43,800,000.00	43,800,000.00	18,610,000.00	34,870,000.00	79.6%	8,930,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>10,566,010,333.10</b>	<b>9,450,323,418.18</b>	<b>3,230,557,958.38</b>	<b>4,388,093,723.41</b>	<b>46.4%</b>	<b>5,062,229,694.77</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2,364,769,110.00</b>	<b>2,364,769,110.00</b>	<b>1,016,752,944.84</b>	<b>1,037,183,095.34</b>	<b>43.9%</b>	<b>1,327,586,014.66</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>2,364,769,110.00</b>	<b>2,364,769,110.00</b>	<b>1,016,752,944.84</b>	<b>1,037,183,095.34</b>	<b>43.9%</b>	<b>1,327,586,014.66</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,309,769,110.00	2,309,769,110.00	965,652,944.84	982,183,095.34	42.5%	1,327,586,014.66
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	55,000,000.00	55,000,000.00	51,100,000.00	55,000,000.00	100.0%	-
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>2,530,185,223.10</b>	<b>2,530,185,223.10</b>	<b>684,367,889.82</b>	<b>1,367,863,705.51</b>	<b>54.1%</b>	<b>1,162,321,517.59</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>2,530,185,223.10</b>	<b>2,530,185,223.10</b>	<b>684,367,889.82</b>	<b>1,367,863,705.51</b>	<b>54.1%</b>	<b>1,162,321,517.59</b>
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	145,000,000.00	145,000,000.00	88,689,865.74	89,103,865.74	61.5%	55,896,134.26
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,385,185,223.10	2,385,185,223.10	595,678,024.08	1,278,759,839.77	53.6%	1,106,425,383.33
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,738,800,000.00</b>	<b>1,738,800,000.00</b>	<b>675,066,498.72</b>	<b>1,128,166,297.56</b>	<b>64.9%</b>	<b>610,633,702.44</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>1,738,800,000.00</b>	<b>1,738,800,000.00</b>	<b>675,066,498.72</b>	<b>1,128,166,297.56</b>	<b>64.9%</b>	<b>610,633,702.44</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,738,800,000.00	1,738,800,000.00	675,066,498.72	1,128,166,297.56	64.9%	610,633,702.44
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>	<b>117,370,625.00</b>	<b>117,880,625.00</b>	<b>84.2%</b>	<b>22,119,375.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>	<b>117,370,625.00</b>	<b>117,880,625.00</b>	<b>84.2%</b>	<b>22,119,375.00</b>
23040101	TREE PLANTING	140,000,000.00	140,000,000.00	117,370,625.00	117,880,625.00	84.2%	22,119,375.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>3,792,256,000.00</b>	<b>2,676,569,085.08</b>	<b>737,000,000.00</b>	<b>737,000,000.00</b>	<b>27.5%</b>	<b>1,939,569,085.08</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>3,792,256,000.00</b>	<b>2,676,569,085.08</b>	<b>737,000,000.00</b>	<b>737,000,000.00</b>	<b>27.5%</b>	<b>1,939,569,085.08</b>
23050101	RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	100.0%	-
23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000,000.00	1,884,313,085.08	-	-	0.0%	1,884,313,085.08
23050103	MONITORING AND EVALUATION	292,256,000.00	292,256,000.00	237,000,000.00	237,000,000.00	81.1%	55,256,000.00