



Kebbi State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3 2025

October, 2025

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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.

The Q3 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 third quarter fiscal performance of Kebbi State against the 2025 revised budget (which includes amendments (virements) made in both quarter 2 and quarter 3) 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 this third 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. Additionally, this report provides a deep dive assessment into the state's first 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 Q3 2025 amounted to ₦50.9 billion (excluding opening balance), accounting for 8.7% of the total annual revenue projection for the year. The primary sources of income included Statutory Allocation (₦23.1 billion), Value Added Tax (₦20.7 billion), and Internally Generated Revenue (₦4.7 billion). Generally, the total revenue performance year to date stands at 165,930,280,171.21, which represents 28.6% of the total revenue size.

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. These revenue compartments continue to show growth when compared with Q1 which stood at N36.7 Billion and Q2 which holds at N40.1BN, the State Government is optimistic at the continuous growth in the FAAC collection to servicing all its recurrent and capital expenditure components in the current fiscal year, while remaining fiscally smart and prudent in the actual spending of public finance.

IGR performance is progressing at 54.5 % with expected improvement within the subsequent fourth quarter 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, including revenue from Haulage tax, Miscellaneous general among others. On the other side there is a record of low performing MDAs including the Ministry of Agriculture, Accountant General's Office, Ministry of Lands and Ministry of Health, among others. The State Government expects other MDAs to pick up and accelerate revenue performance by Q4.

1.C Recurrent Expenditure Performance

Recurrent expenditure as of Q3 2025 stood at ₦51.2 billion, which represents 8.7% of the revised annual recurrent expenditure budget. Expenditure breakdown is as follows:

- I. Personnel Expenditure: ₦31.213 billion (53.3% of cumulative annual personnel budget)
- II. Overhead Costs: ₦15.0 billion (31.3% of the cumulative annual overhead budget)
- III. Other Recurrent Commitments: ₦5 billion (19.6% of the cumulative annual other recurrent budget)

The 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 loan repayments of the actual Principal of N125,809,002.86 with interest payments of N74,219,846.74, while no domestic loan was incurred during the period under review.

1.D Capital Expenditure Performance

Capital expenditure for Q3 2025 was ₦23.7 billion, representing 5.31% of the approved capital budget. The slight decline in the capital performance is due to the gradual re-evaluation of all capital projects to ensure proper procurement practices are followed, while more focus has been on the payments of outstanding contract arrears and the initiation of starling projects within the fiscal year under review. The State Government continues 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 Q3 2025 Budget Implementation Report reaffirms Kebbi State Government's unwavering commitment to fiscal responsibility, strategic resource allocation, and inclusive development. Despite prevailing economic headwinds and the lasting impact of fuel subsidy removal, the State has demonstrated resilience and foresight through improved revenue mobilization, prudent spending, and sustained investments in critical social sectors.

Performance across revenue and expenditure frameworks reflects a steady growth trajectory, supported by reforms in Internally Generated Revenue systems and enhanced FAAC collections. While recurrent spending remained within targeted limits, capital investments were channelled to priority areas such as infrastructure, education, and healthcare—creating tangible improvements in the quality of life for Kebbi residents.

As the fiscal year progresses, the State Government remains optimistic that upcoming quarters will see accelerated revenue performance and enhanced budget execution. Guided by the 2020–2025 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

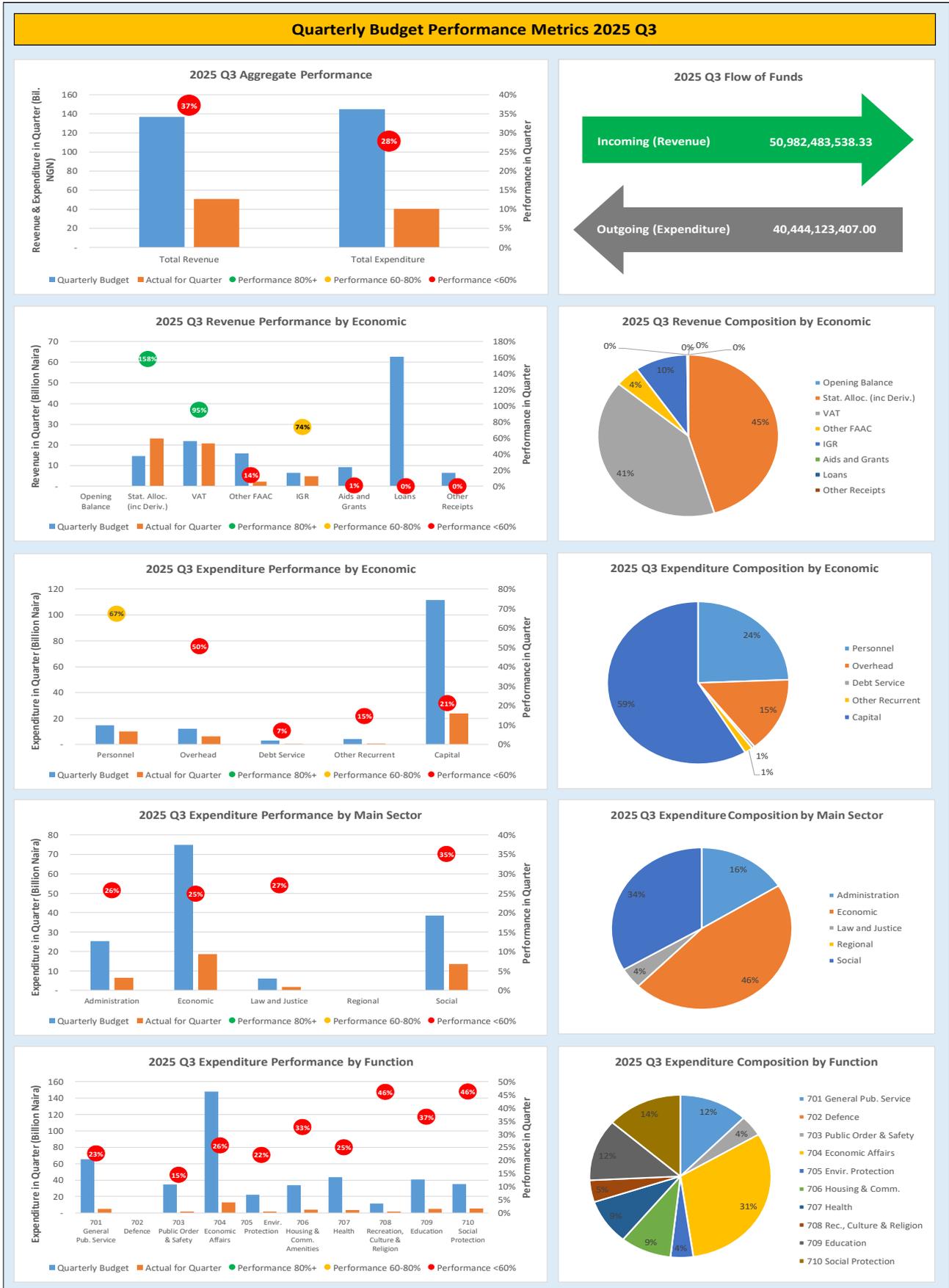
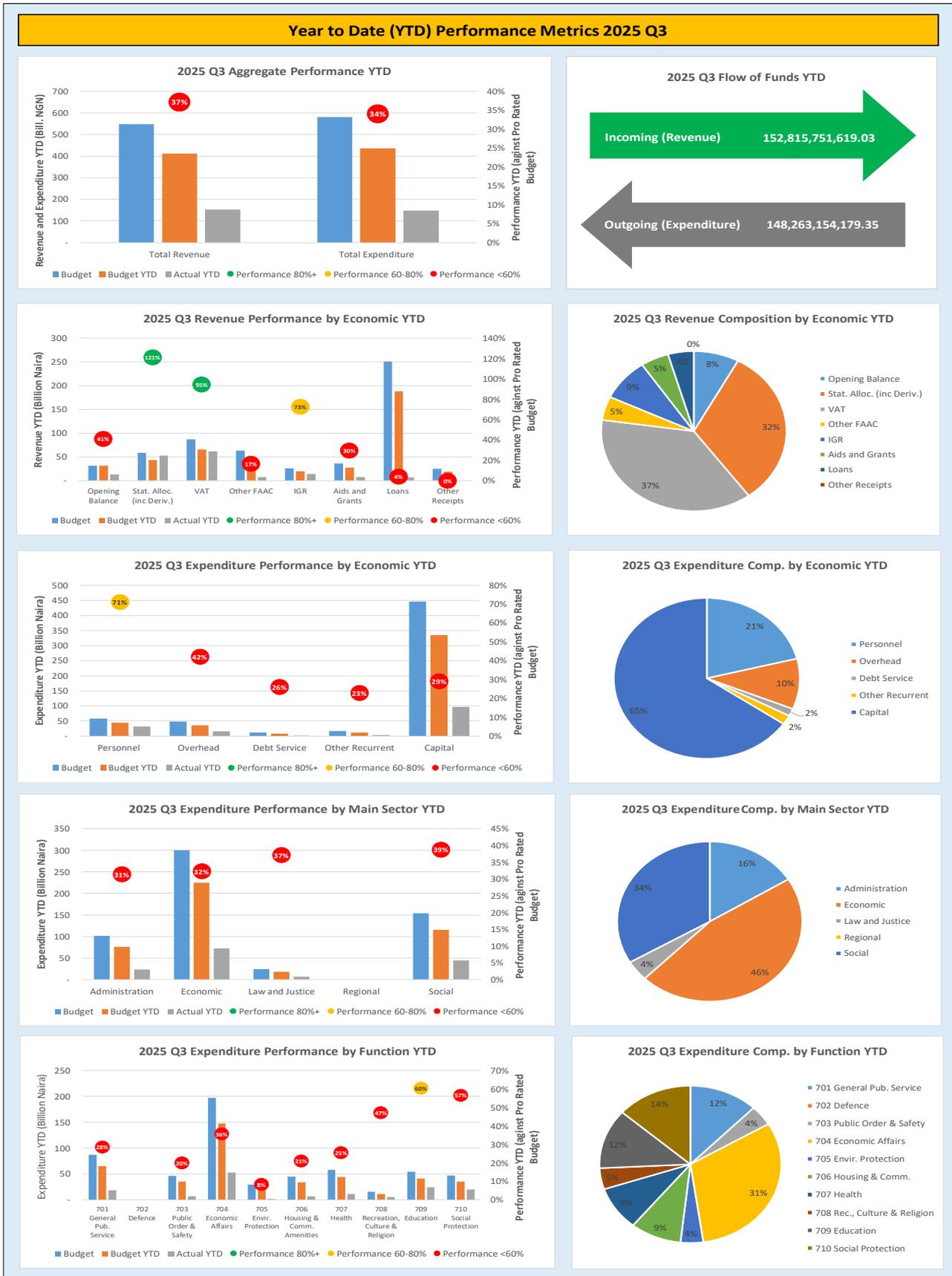


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kebbi State Government 2025 Q3 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
Opening Balance	32,000,000,000.00	32,000,000,000.00	-	13,114,528,552.18	41.0%	18,885,471,447.82
Recurrent Revenue	235,228,168,910.66	235,228,168,910.66	50,890,052,608.26	137,184,770,278.78	58.3%	98,043,398,631.88
11 - GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	46,094,839,622.40	123,021,968,861.54	58.8%	86,226,446,365.12
12 - INDEPENDENT REVENUE	25,979,753,684.00	25,979,753,684.00	4,795,212,985.86	14,162,801,417.24	54.5%	11,816,952,266.76
Recurrent Expenditure	129,319,299,737.06	134,369,791,704.96	16,718,387,313.28	51,285,923,501.04	38.2%	83,083,868,203.92
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	58,619,561,792.41	58,598,435,160.16	9,863,068,415.72	31,213,174,124.32	53.3%	27,385,261,035.84
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	70,699,737,944.65	75,771,356,544.80	6,855,318,897.56	20,072,749,376.72	26.5%	55,698,607,168.08
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	45,194,491,307.10	47,956,765,282.10	6,052,158,063.02	15,064,699,437.42	31.4%	32,892,065,844.68
OTHER RECURRENT (2203-2209)	25,505,246,637.55	27,814,591,262.70	803,160,834.54	5,008,049,939.30	18.0%	22,806,541,323.40
Transfer to Capital Account	137,908,869,173.60	132,858,377,205.70	34,171,665,294.98	99,013,375,329.92	74.5%	33,845,001,875.78
Other Receipts	313,099,300,113.14	313,099,300,113.14	92,430,930.07	15,630,981,340.25	5.0%	297,468,318,772.89
13 - AID AND GRANTS	36,830,179,112.59	36,830,179,112.59	92,430,930.07	8,180,981,340.25	22.2%	28,649,197,772.34
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	276,269,121,000.55	276,269,121,000.55	-	7,450,000,000.00	2.7%	268,819,121,000.55
Capital Expenditure	451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54
23 - CAPITAL EXPENDITURE	451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54
Total Revenue (including OB)	580,327,469,023.80	580,327,469,023.80	50,982,483,538.33	165,930,280,171.21	28.6%	414,397,188,852.59
Total Expenditure	580,327,469,023.80	580,327,469,023.80	40,444,123,407.00	148,263,154,179.35	25.5%	432,064,314,844.45

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 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Revenue	548,327,469,023.80	548,327,469,023.80	50,982,483,538.33	152,815,751,619.03	27.9%	395,511,717,404.77
010000000000	Administration Sector	26,200,000.00	26,200,000.00	953,000.00	2,307,000.00	8.8%	23,893,000.00
011100000000	Governor's Office	15,700,000.00	15,700,000.00	-	-	0.0%	15,700,000.00
011100500100	Sustainable Development Goals (SDGs)	15,700,000.00	15,700,000.00	-	-	0.0%	15,700,000.00
012300000000	Ministry of Information and Culture	10,500,000.00	10,500,000.00	953,000.00	2,307,000.00	22.0%	8,193,000.00
012300300100	Kebbi State Television (KBTv)	3,500,000.00	3,500,000.00	443,000.00	1,312,000.00	37.5%	2,188,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	7,000,000.00	7,000,000.00	510,000.00	995,000.00	14.2%	6,005,000.00
020000000000	Economic Sector	483,802,286,283.09	483,802,286,283.09	50,685,845,829.27	136,919,639,986.92	28.3%	346,882,646,296.17
021500000000	Ministry of Agriculture	81,285,793,381.20	81,285,793,381.20	781,500.00	3,506,500.00	0.0%	81,282,286,881.20
021500100100	Ministry of Agriculture	81,284,793,381.20	81,284,793,381.20	781,500.00	3,506,500.00	0.0%	81,281,286,881.20
021510900100	Forestry II Project	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
022000000000	Ministry of Finance	254,113,382,281.72	254,113,382,281.72	49,995,918,994.36	134,026,272,517.62	52.7%	120,087,109,764.10
022000100100	Ministry of Finance (Hqt)	209,706,515,226.66	209,706,515,226.66	46,101,095,192.81	123,044,767,946.52	58.7%	86,661,747,280.14
022000700100	Accountant General's Office	28,924,717,055.06	28,924,717,055.06	-	-	0.0%	28,924,717,055.06
022000800100	Board of Internal Revenue	15,482,150,000.00	15,482,150,000.00	3,894,823,801.55	10,981,504,571.10	70.9%	4,500,645,428.90
022200000000	Ministry of Commerce and Industry	64,024,000.00	64,024,000.00	26,275,750.00	38,882,302.00	60.7%	25,141,698.00
022200100100	Ministry of Commerce and Industry (Hqt)	8,000,000.00	8,000,000.00	1,172,500.00	5,726,000.00	71.6%	2,274,000.00
022205200100	Tourisms Board	38,000,000.00	38,000,000.00	22,334,000.00	25,065,000.00	66.0%	12,935,000.00
022205300100	Birin Kebbi Central Market	18,024,000.00	18,024,000.00	2,769,250.00	8,091,302.00	44.9%	9,932,698.00
023300000000	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	427,333,690.00	1,152,972,634.00	23.0%	3,857,727,366.00
023300100100	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	427,333,690.00	1,152,972,634.00	23.0%	3,857,727,366.00
023400000000	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	2,777,722.42	43,921,254.19	0.1%	45,320,778,745.81
023400100100	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	2,777,722.42	43,921,254.19	0.1%	45,320,778,745.81
022900000000	Ministry of Transport and Renewable Energy	14,360,000.00	14,360,000.00	1,267,000.00	6,761,600.00	47.1%	7,598,400.00
022910500100	Sir Ahmadu Bello International Airport	14,360,000.00	14,360,000.00	1,267,000.00	6,761,600.00	47.1%	7,598,400.00
023800000000	Ministry of Budget & Economic Planning	70,056,579,183.00	70,056,579,183.00	-	-	0.0%	70,056,579,183.00
023800100100	Ministry of Budget & Economic Planning (Hqt)	70,056,579,183.00	70,056,579,183.00	-	-	0.0%	70,056,579,183.00
025200000000	Ministry of Water Resources	353,596,787.00	353,596,787.00	22,285,119.74	100,700,166.36	28.5%	252,896,620.64
025200100100	Ministry of Water Resources	14,360,000.00	14,360,000.00	1,971,400.00	4,621,400.00	32.2%	9,738,600.00
025210200100	Water Board	339,236,787.00	339,236,787.00	20,313,719.74	96,078,766.36	28.3%	243,158,020.64
025300000000	Ministry of Lands and Housing	16,610,360,650.17	16,610,360,650.17	149,574,864.00	920,299,330.00	5.5%	15,690,061,320.17
025300100100	Ministry of Lands & Housing	16,610,360,650.17	16,610,360,650.17	149,574,864.00	920,299,330.00	5.5%	15,690,061,320.17
026200000000	Ministry of Animal Health Husbandry and Fisheries	9,548,790,000.00	9,548,790,000.00	1,093,100.00	4,169,900.00	0.0%	9,544,620,100.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	9,548,790,000.00	9,548,790,000.00	1,093,100.00	4,169,900.00	0.0%	9,544,620,100.00
026900000000	Ministry of Physical Planning and Urban Development	1,380,000,000.00	1,380,000,000.00	58,538,088.75	622,153,782.75	45.1%	757,846,217.25
026900200100	Kebbi Urban Development Authority (KUDA)	30,000,000.00	30,000,000.00	10,973,000.00	21,249,000.00	70.8%	8,751,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	1,350,000,000.00	1,350,000,000.00	47,565,088.75	600,904,782.75	44.5%	749,095,217.25

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
03000000000	Law and Justice Sector	66,965,500.00	66,965,500.00	29,409,076.24	34,261,076.24	51.2%	32,704,423.76
03180000000	Judiciary	66,965,500.00	66,965,500.00	29,409,076.24	34,261,076.24	51.2%	32,704,423.76
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	15,485,000.00	15,508,000.00	32.1%	32,842,000.00
031805300100	Sharia Court	16,000,000.00	16,000,000.00	13,924,076.24	18,753,076.24	117.2%	- 2,753,076.24
05000000000	Social Sector	64,432,017,240.71	64,432,017,240.71	266,275,632.82	15,859,543,555.87	24.6%	48,572,473,684.84
05130000000	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	-	0.0%	32,500,000.00
051300100100	Ministry of Youths & Sports	32,500,000.00	32,500,000.00	-	-	0.0%	32,500,000.00
05140000000	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	100,000.00	4,502,810,000.00	91.8%	402,440,000.00
051400100100	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	100,000.00	4,502,810,000.00	91.8%	402,440,000.00
05170000000	Ministry for Basic and Secondary Education	11,088,962,584.46	11,088,962,584.46	28,067,251.58	11,076,601,836.04	99.9%	12,360,748.42
051700100100	Ministry for Basic and Secondary Education	7,484,320,000.00	7,484,320,000.00	1,423,321.00	7,452,755,321.00	99.6%	31,564,679.00
051700300100	Universal Basic Education (UBE)	3,554,642,584.46	3,554,642,584.46	5,153,930.58	3,559,796,515.04	100.1%	- 5,153,930.58
051702700100	Abdullahi Fodio Islamic Centre	50,000,000.00	50,000,000.00	21,490,000.00	64,050,000.00	128.1%	- 14,050,000.00
05630000000	Ministry for Higher Education	3,878,718,233.00	3,878,718,233.00	32,887,000.00	32,887,000.00	0.8%	3,845,831,233.00
056300100100	Ministry for Higher Education	1,850,000.00	1,850,000.00	1,200,000.00	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	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	26,039,000.00	3.5%	714,923,602.00
056302100100	State University of Science & Technology Aliero	1,943,274,930.00	1,943,274,930.00	-	-	0.0%	1,943,274,930.00
056302800100	College of Preliminary Studies, Yauri	21,664,000.00	21,664,000.00	2,648,000.00	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
05210000000	Ministry of Health	14,864,126,423.25	14,864,126,423.25	16,769,674.95	22,973,687.82	0.2%	14,841,152,735.43
052100100100	Ministry of Health	12,377,240,951.25	12,377,240,951.25	1,439,000.00	2,055,000.00	0.0%	12,375,185,951.25
052100300100	Primary Health Care Development Agency	804,000,000.00	804,000,000.00	-	-	0.0%	804,000,000.00
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	5,991,874.95	8.6%	64,008,125.05
052110400100	College of Nursing Sciences	35,080,000.00	35,080,000.00	4,942,800.00	4,942,800.00	14.1%	30,137,200.00
052110600100	College of Health Sciences Technology, Jega	87,130,000.00	87,130,000.00	4,396,000.00	9,984,012.87	11.5%	77,145,987.13
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEMA)	1,487,675,472.00	1,487,675,472.00	-	-	0.0%	1,487,675,472.00
05350000000	Ministry of Environment	29,638,460,000.00	29,638,460,000.00	101,174,706.80	103,086,206.80	0.3%	29,535,373,793.20
053500100100	Ministry of Environment	29,635,860,000.00	29,635,860,000.00	100,931,706.80	102,843,206.80	0.3%	29,533,016,793.20
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,600,000.00	2,600,000.00	243,000.00	243,000.00	9.3%	2,357,000.00
05440000000	Ministry of Humanitarian and Empowerment	24,000,000.00	24,000,000.00	87,276,999.49	121,184,825.21	504.9%	- 97,184,825.21
054400200100	Social Security Welfare Fund	24,000,000.00	24,000,000.00	87,276,999.49	121,184,825.21	504.9%	- 97,184,825.21

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
1	REVENUE	548,327,469,023.80	548,327,469,023.80	50,982,483,538.33	152,815,751,619.03	27.9%	395,511,717,404.77
11	GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	46,094,839,622.40	123,021,968,861.54	58.8%	86,226,446,365.12
1101	GOVERNMENT SHARE OF FAAC	209,248,415,226.66	209,248,415,226.66	46,094,839,622.40	123,021,968,861.54	58.8%	86,226,446,365.12
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	58,335,302,824.20	58,335,302,824.20	23,102,230,074.63	53,113,350,377.97	91.0%	5,221,952,446.23
11010101	STATUTORY ALLOCATION	58,335,302,824.20	58,335,302,824.20	23,102,230,074.63	53,113,350,377.97	91.0%	5,221,952,446.23
110102	STATE GOVERNMENT SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	20,780,200,609.56	61,958,524,685.91	70.9%	25,431,717,708.00
11010201	SHARE OF VAT	87,390,242,393.91	87,390,242,393.91	20,780,200,609.56	61,958,524,685.91	70.9%	25,431,717,708.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	63,522,870,008.55	63,522,870,008.55	2,212,408,938.21	7,950,093,797.66	12.5%	55,572,776,210.89
11010303	Exchange Gain	-	-	826,102,551.63	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	1,386,306,386.58	3,323,596,053.80	6.3%	49,277,466,528.61
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
12	INDEPENDENT REVENUE	25,979,753,684.00	25,979,753,684.00	4,795,212,985.86	14,162,801,417.24	54.5%	11,816,952,266.76
1201	TAX REVENUE	19,998,400,000.00	19,998,400,000.00	1,998,728,559.17	8,350,728,303.74	41.8%	11,647,671,696.26
120101	PERSONAL TAXES	14,401,000,000.00	14,401,000,000.00	2,364,638,869.17	7,139,562,069.74	49.6%	7,261,437,930.26
12010101	PERSONAL TAXES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12010112	PAY-AS-YOU-EARN (STATE)	3,560,000,000.00	3,560,000,000.00	717,755,024.59	1,413,349,490.28	39.7%	2,146,650,509.72
12010113	PAY-AS-YOU-EARN (LGA)	2,812,000,000.00	2,812,000,000.00	582,246,941.37	2,099,072,268.92	74.6%	712,927,731.08
12010114	PAY-AS-YOU-EARN (LGEA)	837,997,754.32	837,997,754.32	109,243,566.00	777,287,303.31	92.8%	60,710,451.01
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	530,371,299.78	813,278,202.67	47.8%	886,721,797.33
12010117	TAX AUDIT RECOVERIES	1,500,000,000.00	1,500,000,000.00	109,323,630.07	238,551,004.67	15.9%	1,261,448,995.33
12010118	DIRECT ASSESSMENT	1,500,000,000.00	1,500,000,000.00	315,698,407.36	1,685,780,143.89	112.4%	185,780,143.89
120103	OTHER TAXES	5,597,400,000.00	5,597,400,000.00	462,667,690.00	1,211,166,234.00	21.6%	4,386,233,766.00
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	20,000.00	15,790,000.00	31.6%	34,210,000.00
12010306	DEVELOPMENT TAX/LEVY	350,000,000.00	350,000,000.00	3,008,000.00	3,210,000.00	0.9%	346,790,000.00
12010309	Development Charge	19,400,000.00	19,400,000.00	32,306,000.00	38,666,600.00	199.3%	19,266,600.00
12010310	Solid Mineral Exploration Tax	5,000,000,000.00	5,000,000,000.00	427,333,690.00	427,333,690.00	8.5%	4,572,666,310.00
12010311	Haulage Tax	7,000,000.00	7,000,000.00	-	725,638,944.00	10366.3%	718,638,944.00
12010312	Tax On Divedens	1,000,000.00	1,000,000.00	-	527,000.00	52.7%	473,000.00
1202	NON-TAX REVENUE	5,981,353,684.00	5,981,353,684.00	1,967,906,426.69	5,812,073,113.50	97.2%	169,280,570.50
120201	LICENCES - GENERAL	83,970,000.00	83,970,000.00	10,814,247.50	29,406,885.50	35.0%	54,563,114.50
12020112	FISHING PERMITS	100,000.00	100,000.00	81,000.00	321,000.00	321.0%	221,000.00
12020115	PRODUCE BUYING LICENCES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020120	MOTOR VEHICLE LICENCES	29,000,000.00	29,000,000.00	6,207,247.50	16,858,585.50	58.1%	12,141,414.50
12020121	DRIVERS' LICENCES/LERNERS PERMIT	8,000,000.00	8,000,000.00	98,500.00	252,300.00	3.2%	7,747,700.00
12020122	PATENT MEDICINE & DRUG STORES LICENCES	10,000,000.00	10,000,000.00	939,000.00	1,555,000.00	15.6%	8,445,000.00
12020123	REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENCES	8,670,000.00	8,670,000.00	1,200,000.00	1,200,000.00	13.8%	7,470,000.00
12020127	HIDE AND SKIN BUYERS/PRIMISES LICENCES	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	754,500.00	4,009,500.00	66.8%	1,990,500.00
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	1,120,000.00	3,697,500.00	88.0%	502,500.00
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	414,000.00	1,513,000.00	100.9%	13,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
120204	FEES - GENERAL	3,571,956,684.00	3,571,956,684.00	330,272,825.42	1,991,833,733.73	55.8%	1,580,122,950.27
12020401	COURT FEES	5,800,000.00	5,800,000.00	10,700,576.24	13,008,576.24	224.3%	7,208,576.24
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	478,000.00	2,210,000.00	11.3%	17,365,030.00
12020409	MARRIAGE/ DIVORCE FEES	600,000.00	600,000.00	215,000.00	491,000.00	81.8%	109,000.00
12020416	FIRE SAFETY CERTIFICATE FEES	-	-	200,000.00	400,000.00	-	400,000.00
12020419	BILL BOARD ADVERTISEMENT FEES	7,000,000.00	7,000,000.00	5,450,000.00	10,500,000.00	150.0%	3,500,000.00
12020420	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	4,617,497.00	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	131,500.00	131,500.00	21.9%	468,500.00
12020424	Planning Permission	2,500,000.00	2,500,000.00	290,000.00	980,000.00	39.2%	1,520,000.00
12020425	ASSOCIATION FEES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020429	AGRICULTURAL/VETINARY SERVICES FEES	25,000,000.00	25,000,000.00	1,012,100.00	2,783,900.00	11.1%	22,216,100.00
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	24,613,000.00	68,532,000.00	84.2%	12,882,000.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	313,000,000.00	313,000,000.00	200,000.00	40,613,531.77	13.0%	272,386,468.23
12020440	SANITATION FEES	8,000,000.00	8,000,000.00	1,800,000.00	2,366,000.00	29.6%	5,634,000.00
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	450,000.00	2,680,000.00	107.2%	180,000.00
12020447	Gate Fee (Airport)	2,290,000.00	2,290,000.00	317,000.00	1,011,600.00	44.2%	1,278,400.00
12020448	BUILDING PERMIT (LAND) PLANNING	15,000,000.00	15,000,000.00	2,040,000.00	5,510,000.00	36.7%	9,490,000.00
12020450	Airport Landing Charges	3,000,000.00	3,000,000.00	300,000.00	1,970,000.00	65.7%	1,030,000.00
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	55,238,337.00	55,238,337.00	3,030,000.00	19,295,450.00	34.9%	35,942,887.00
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	38,841,719.74	114,606,766.36	9.3%	1,112,570,020.64
12020457	Certification of Document	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
12020459	Extension of Time	263,620,000.00	263,620,000.00	200,000.00	1,100,000.00	0.4%	262,520,000.00
12020460	SPEED BOAT TRANSPORT FEES	5,000,000.00	5,000,000.00	-	200,000.00	4.0%	4,800,000.00
12020461	CONTRACT PROCESSING	20,990,030.00	20,990,030.00	525,000.00	1,225,000.00	5.8%	19,765,030.00
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	5,492,800.00	5,492,800.00	19.5%	22,627,200.00
12020465	Land Transactions Fees	160,000,000.00	160,000,000.00	15,493,758.75	535,597,823.75	334.7%	375,597,823.75
12020466	Search Fees	160,100,000.00	160,100,000.00	25,489,000.00	25,489,000.00	15.9%	134,611,000.00
12020467	Economic Development Charges	200,000,000.00	200,000,000.00	65,520,832.69	233,383,534.15	116.7%	33,383,534.15
12020468	Re-Grant Charges	10,000,000.00	10,000,000.00	4,103,445.00	8,318,519.00	83.2%	1,681,481.00
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	Filing 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	418,000.00	1,716,500.00	85.8%	283,500.00
12020475	Filing 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	1,738,750.00	5,644,750.00	94.1%	355,250.00
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	665,850.00	1,883,902.00	53.8%	1,616,098.00
12020498	Contract Agreement Fee (General)	544,120,000.00	544,120,000.00	115,938,996.00	853,600,528.46	156.9%	309,480,528.46

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
120205	FINES - GENERAL	189,813,000.00	189,813,000.00	23,499,388.00	28,832,888.00	15.2%	160,980,112.00
12020501	FINES/PENALTIES	7,000,000.00	7,000,000.00	2,877,000.00	5,122,000.00	73.2%	1,878,000.00
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	PENALTIES 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	37,000.00	1,092,500.00	218.5%	- 592,500.00
12020541	Violation Charge	100,000.00	100,000.00	243,000.00	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	20,342,388.00	22,352,388.00	14.9%	127,647,612.00
120206	SALES - GENERAL	1,413,240,000.00	1,413,240,000.00	1,550,876,290.41	3,682,589,274.34	260.6%	- 2,269,349,274.34
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,000,000.00	15,000,000.00	40,000.00	2,845,000.00	19.0%	12,155,000.00
12020613	SALES OF GOVT. BUILDINGS	-	-	103,950,534.00	849,962,908.00	-	- 849,962,908.00
12020615	Sales of Application Forms	20,500,000.00	20,500,000.00	4,396,000.00	9,984,012.87	48.7%	10,515,987.13
12020616	Radio Advertisement	7,000,000.00	7,000,000.00	510,000.00	995,000.00	14.2%	6,005,000.00
12020617	Commercial Advertisement/TV	3,000,000.00	3,000,000.00	383,000.00	1,252,000.00	41.7%	1,748,000.00
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	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	538,500.00	1,881,000.00	75.2%	619,000.00
12020647	Sales of Other Forest Products	11,000,000.00	11,000,000.00	1,510,000.00	3,371,500.00	30.7%	7,628,500.00
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	4,300.00	38,800.00	77.6%	11,200.00
12020658	Sales of Bills of Enteries/Application Forms	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
12020659	Side Sticker	2,500,000.00	2,500,000.00	710,000.00	4,713,000.00	188.5%	- 2,213,000.00
12020660	Miscellaneous General	200,000,000.00	200,000,000.00	1,340,912,249.61	2,709,624,346.67	1354.8%	- 2,509,624,346.67
120207	EARNINGS -GENERAL	243,800,000.00	243,800,000.00	31,256,874.95	38,647,474.95	15.9%	205,152,525.05
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	50,000,000.00	450,000.00	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	22,384,000.00	25,465,000.00	63.2%	14,835,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,500,000.00	2,500,000.00	60,000.00	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 Servises (Works School)	-	-	17,500.00	37,500.00	-	- 37,500.00
12020717	Earning from Bakery Industries	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020718	Earnings from Mechanical Cultiveton fees Tractor Hiring Services	20,000,000.00	20,000,000.00	781,500.00	2,906,500.00	14.5%	17,093,500.00
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	852,000.00	1,330,600.00	66.5%	669,400.00
12020722	Earnings from Conductor Badge	2,500,000.00	2,500,000.00	720,000.00	2,356,000.00	94.2%	144,000.00
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	5,991,874.95	6.1%	92,008,125.05
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	39,274,000.00	39,274,000.00	2,347,900.00	7,933,400.00	20.2%	31,340,600.00
12020804	RENT ON CONFERENCE CENTRES	150,000.00	150,000.00	-	-	0.0%	150,000.00
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	2,003,400.00	5,937,400.00	49.4%	6,086,600.00
12020808	Rent on KUDA Shops	2,000,000.00	2,000,000.00	140,000.00	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	204,500.00	281,000.00	281.0%	- 181,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	12,623,330.00	12,830,372.00	-	- 12,830,372.00
12020901	RENT ON GOVT. LAND	-	-	12,623,330.00	12,830,372.00	-	- 12,830,372.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
120210	REPAYMENTS - GENERAL	334,400,000.00	334,400,000.00	6,215,570.41	19,999,084.98	6.0%	314,400,915.02
12021001	Interest/Repayment of Car Loan	40,000,000.00	40,000,000.00	6,189,119.41	19,883,065.98	49.7%	20,116,934.02
12021004	MOTOR VEHICLE REFURBISHING LOAN	20,000,000.00	20,000,000.00	25,002.00	66,672.00	0.3%	19,933,328.00
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	-	45,000.00	15.0%	255,000.00
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	1,449.00	4,347.00	0.0%	199,995,653.00
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
120212	INTEREST EARNED	104,400,000.00	104,400,000.00	-	-	0.0%	104,400,000.00
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
120213	RE-IMBURSEMENT GENERAL	500,000.00	500,000.00	-	-	0.0%	500,000.00
12021305	Environmental Audit Report	500,000.00	500,000.00	-	-	0.0%	500,000.00
13	AID AND GRANTS	36,830,179,112.59	36,830,179,112.59	92,430,930.07	8,180,981,340.25	22.2%	28,649,197,772.34
1301	AID	7,423,395,134.25	7,423,395,134.25	-	-	0.0%	7,423,395,134.25
130102	FOREIGN AID	7,423,395,134.25	7,423,395,134.25	-	-	0.0%	7,423,395,134.25
13010202	CAPITAL FOREIGN AID	7,423,395,134.25	7,423,395,134.25	-	-	0.0%	7,423,395,134.25
1302	GRANTS	29,406,783,978.34	29,406,783,978.34	92,430,930.07	8,180,981,340.25	27.8%	21,225,802,638.09
130201	DOMESTIC GRANTS	21,078,056,697.14	21,078,056,697.14	92,430,930.07	3,680,981,340.25	17.5%	17,397,075,356.89
13020102	CAPITAL GRANTS FROM FGN	7,929,592,289.46	7,929,592,289.46	5,153,930.58	3,559,796,515.04	44.9%	4,369,795,774.42
13020103	CURRENT GRANTS FROM LGAS	24,000,000.00	24,000,000.00	87,276,999.49	121,184,825.21	504.9%	97,184,825.21
13020104	CAPITAL GRANTS FROM LGAS	13,124,464,407.68	13,124,464,407.68	-	-	0.0%	13,124,464,407.68
130202	FOREIGN GRANTS	8,328,727,281.20	8,328,727,281.20	-	4,500,000,000.00	54.0%	3,828,727,281.20
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
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	276,269,121,000.55	276,269,121,000.55	-	7,450,000,000.00	2.7%	268,819,121,000.55
1402	OTHER CAPITAL RECEIPTS	25,604,252,647.38	25,604,252,647.38	-	-	0.0%	25,604,252,647.38
140201	OTHER CAPITAL RECEIPTS	25,604,252,647.38	25,604,252,647.38	-	-	0.0%	25,604,252,647.38
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
1403	LOANS/ BORROWINGS RECEIPT	250,664,868,353.17	250,664,868,353.17	-	7,450,000,000.00	3.0%	243,214,868,353.17
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	57,028,242,313.17	57,028,242,313.17	-	-	0.0%	57,028,242,313.17
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	57,028,242,313.17	57,028,242,313.17	-	-	0.0%	57,028,242,313.17
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	193,636,626,040.00	193,636,626,040.00	-	7,450,000,000.00	3.8%	186,186,626,040.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	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 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	40,444,123,407.00	148,263,154,179.35	25.5%	432,064,314,844.45
01000000000	Administration Sector	96,250,337,195.85	101,443,337,195.85	6,530,097,248.68	23,893,750,792.20	23.6%	77,549,586,403.66
01110000000	Governor's Office	15,382,050,943.23	17,382,050,943.23	4,176,427,198.00	6,154,617,795.11	35.4%	11,227,433,148.12
01110010010	Office of the Executive Governor	13,394,521,845.13	15,394,521,845.13	3,728,074,898.00	5,317,135,260.00	34.5%	10,077,386,585.13
01110010020	Office of the Deputy Governor	666,200,000.00	666,200,000.00	189,900,000.00	491,400,000.00	73.8%	174,800,000.00
01110050010	Sustainable Development Goals (SDGs)	30,112,000.00	30,112,000.00	7,527,000.00	22,581,000.00	75.0%	7,531,000.00
01110080010	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	-	18,020,000.00	8.9%	185,580,000.00
01110090010	Due Process	88,000,000.00	88,000,000.00	-	15,000,000.00	17.0%	73,000,000.00
01110180010	Special Services	108,454,509.90	108,454,509.90	-	-	0.0%	108,454,509.90
01110280010	National Council for Women Society (NCWS)	600,000.00	600,000.00	-	-	0.0%	600,000.00
01110330010	State Agency for Control of AIDS/HIV	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
01110350010	Kebbi State Contributory Pension Board	29,500,000.00	29,500,000.00	-	3,000,000.00	10.2%	26,500,000.00
01111130010	Directorate of Protocol	601,062,588.20	601,062,588.20	250,925,300.00	287,481,535.11	47.8%	313,581,053.09
01120000000	State Assembly	10,116,189,991.67	10,116,189,991.67	-	2,982,601,397.35	29.5%	7,133,588,594.32
01120030010	State Assembly	9,811,362,861.89	9,811,362,861.89	-	2,982,601,397.35	30.4%	6,828,761,464.54
01120040010	House of Assembly Commission	304,827,129.78	304,827,129.78	-	-	0.0%	304,827,129.78
01230000000	Ministry of Information and Culture	2,180,648,040.92	2,183,048,040.92	134,035,501.52	929,336,325.01	42.6%	1,253,711,715.91
01230010010	Ministry of Information and Culture	1,747,213,657.05	1,747,213,657.05	54,177,728.71	657,384,827.31	37.6%	1,089,828,829.74
01230020010	History Bureau	3,600,000.00	6,000,000.00	1,410,000.00	4,410,000.00	73.5%	1,590,000.00
01230030010	Kebbi State Television (KBTV)	251,551,511.36	251,551,511.36	34,016,619.60	132,286,478.40	52.6%	119,265,032.96
01230040010	Kebbi Broadcasting Corporation (KBC)	178,282,872.51	178,282,872.51	44,431,153.21	135,255,019.30	75.9%	43,027,853.21
01240000000	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	30,000,000.00	90,000,000.00	7.0%	1,201,000,000.00
01240010010	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	30,000,000.00	90,000,000.00	7.0%	1,201,000,000.00
01250000000	Office of the Head of State Civil Service	4,609,339,992.74	4,759,339,992.74	266,874,225.42	824,382,783.40	17.3%	3,934,957,209.34
01250130010	General Administration	4,609,339,992.74	4,759,339,992.74	266,874,225.42	824,382,783.40	17.3%	3,934,957,209.34
01400000000	Office of the State Auditor General	459,826,135.99	459,826,135.99	32,672,106.95	131,589,856.43	28.6%	328,236,279.56
01400010010	Office of the State Auditor General	276,866,659.77	276,866,659.77	-	33,575,035.58	12.1%	243,291,624.19
01400020010	Office of the Auditor General for Local Government	182,959,476.22	182,959,476.22	32,672,106.95	98,014,820.85	53.6%	84,944,655.37
01470000000	Civil Service Commission (CSC)	295,080,006.88	295,080,006.88	47,716,935.79	47,716,935.79	16.2%	247,363,071.09
01470010010	Civil Service Commission	295,080,006.88	295,080,006.88	47,716,935.79	47,716,935.79	16.2%	247,363,071.09
01480000000	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	11,427,755.39	24,108,914.04	28.0%	62,019,051.16
01480010010	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	11,427,755.39	24,108,914.04	28.0%	62,019,051.16
01490000000	Local Government Service Commission	98,649,545.86	116,649,545.86	18,371,880.21	51,366,040.63	44.0%	65,283,505.23
01490010010	Local Government Service Commission	92,157,546.36	92,157,546.36	13,415,218.95	40,245,656.85	43.7%	51,911,889.51
01490020010	Local Government Pension Board	6,491,999.50	24,491,999.50	4,956,661.26	11,120,383.78	45.4%	13,371,615.72
01610000000	Office of the Secretary to the State Government	47,989,465,127.15	51,064,465,127.15	597,013.00	9,290,788,739.33	18.2%	41,773,676,387.83
01610010010	Office of the Secretary to the State Government	47,624,827,282.55	50,624,827,282.55	-	9,088,484,801.83	18.0%	41,536,342,480.73
01610210010	Liaison Office - Abuja	206,000,000.00	281,000,000.00	-	134,760,000.96	48.0%	146,239,999.04
01610210020	Liaison Office - Kaduna	13,650,000.00	13,650,000.00	-	5,109,990.00	37.4%	8,540,010.00
01610210030	Liaison Office - Sokoto	4,000,000.00	4,000,000.00	597,013.00	1,951,039.00	48.8%	2,048,961.00
01610210040	Liaison Office - Lagos	2,200,000.00	2,200,000.00	-	900,000.00	40.9%	1,300,000.00
01610370010	Pilgrims Welfare Agency (PWA)	138,787,844.60	138,787,844.60	-	59,582,907.54	42.9%	79,204,937.06

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
016400000000	Ministry of Special Duties	7,724,100,000.00	7,571,700,000.00	95,799,210.00	987,263,210.00	13.0%	6,584,436,790.00
016400100100	Ministry for Special Duties	7,677,100,000.00	7,524,700,000.00	74,999,210.00	966,463,210.00	12.8%	6,558,236,790.00
016400200100	Persons With Disability Commission	47,000,000.00	47,000,000.00	20,800,000.00	20,800,000.00	44.3%	26,200,000.00
016500000000	Ministry of Religious Affairs	3,601,260,000.00	3,601,260,000.00	1,626,165,432.30	1,993,707,301.40	55.4%	1,607,552,698.60
016500100100	Ministry of Religious Affairs	3,592,500,000.00	3,592,500,000.00	1,624,931,997.75	1,989,986,997.75	55.4%	1,602,513,002.25
016502200100	Preaching Board	8,760,000.00	8,760,000.00	1,233,434.55	3,720,303.65	42.5%	5,039,696.35
016600000000	Ministry of Establishment, Training and Pensions	2,516,599,446.21	2,516,599,446.21	90,009,990.10	386,271,493.71	15.3%	2,130,327,952.50
016600100100	Ministry of Establishment, Training and Pension	2,516,239,446.21	2,516,239,446.21	89,919,990.10	386,001,493.71	15.3%	2,130,237,952.50
016600700100	State Manpower Committee	360,000.00	360,000.00	90,000.00	270,000.00	75.0%	90,000.00
020000000000	Economic Sector	305,214,538,424.06	300,019,538,424.06	18,699,767,758.22	72,621,482,781.49	24.2%	227,398,055,642.57
021500000000	Ministry of Agriculture	103,071,423,494.09	103,071,423,494.09	8,377,108,384.19	12,869,283,320.54	12.5%	90,202,140,173.55
021500100100	Ministry of Agriculture	102,335,852,821.20	102,335,852,821.20	8,245,967,021.47	12,494,577,987.33	12.2%	89,841,274,833.87
021510200100	Kebbi Agricultural and Rural Development Agency (KARD)	690,450,717.44	690,450,717.44	107,441,396.77	349,255,367.26	50.6%	341,195,350.18
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	23,699,965.95	23,699,965.95	73.5%	8,539,989.50
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,600,000.00	9,600,000.00	-	1,750,000.00	18.2%	7,850,000.00
022000000000	Ministry of Finance	39,598,017,653.97	39,598,017,653.97	2,380,934,462.95	9,963,642,727.81	25.2%	29,634,374,926.16
022000100100	Ministry of Finance (Hqt)	19,693,279,172.23	19,693,279,172.23	2,144,565,104.36	7,638,489,373.61	38.8%	12,054,789,798.62
022000200100	Debt Management Office	15,018,337,731.43	15,018,337,731.43	200,028,849.54	2,208,877,333.30	14.7%	12,809,460,398.13
022000700100	Accountant General's Office	4,417,000,000.00	4,417,000,000.00	-	-	0.0%	4,417,000,000.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	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	36,340,509.05	109,565,875.60	28.3%	277,387,180.15
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	-	0.0%	68,527,404.00
022200000000	Ministry of Commerce and Industry	3,314,352,407.98	3,314,352,407.98	108,129,627.21	278,601,109.83	8.4%	3,035,751,298.15
022200100100	Ministry of Commerce and Industry (Hqt)	3,114,777,662.71	3,114,777,662.71	70,223,417.54	162,942,480.82	5.2%	2,951,835,181.89
022205200100	Tourisms Board	103,636,951.67	103,636,951.67	13,071,928.75	39,955,786.25	38.6%	63,681,165.42
022205300100	Birnin Kebbi Central Market	95,937,793.60	95,937,793.60	24,834,280.92	75,702,842.76	78.9%	20,234,950.84
022800000000	Ministry of Digital Economy	6,900,000,000.00	6,900,000,000.00	13,180,000.00	1,573,180,000.00	22.8%	5,326,820,000.00
022800100100	Ministry of Digital Economy	6,900,000,000.00	6,900,000,000.00	13,180,000.00	1,573,180,000.00	22.8%	5,326,820,000.00
023300000000	Ministry of Solid Minerals Development and Mining	2,413,000,000.00	2,413,000,000.00	566,678,000.00	591,678,000.00	24.5%	1,821,322,000.00
023300100100	Ministry of Solid Minerals Development and Mining	2,413,000,000.00	2,413,000,000.00	566,678,000.00	591,678,000.00	24.5%	1,821,322,000.00
023400000000	Ministry of Works and Transport	59,707,833,433.24	59,707,833,433.24	103,895,654.67	30,731,577,196.81	51.5%	28,976,256,236.43
023400100100	Ministry of Works and Transport	59,707,833,433.24	59,707,833,433.24	103,895,654.67	30,731,577,196.81	51.5%	28,976,256,236.43
022900000000	Ministry of Transport and Renewable Energy	5,527,607,991.20	5,527,607,991.20	84,882,974.55	243,448,923.65	4.4%	5,284,159,067.55
022900100100	Ministry of Transport and Renewable Energy (Hqt)	2,808,582,532.00	2,808,582,532.00	13,200,000.00	43,200,000.00	1.5%	2,765,382,532.00
022910500100	Sir Ahmadu Bello International Airport	2,719,025,459.20	2,719,025,459.20	71,682,974.55	200,248,923.65	7.4%	2,518,776,535.55
023800000000	Ministry of Budget & Economic Planning	23,676,926,100.35	18,676,926,100.35	20,688,350.60	3,072,481,272.60	16.5%	15,604,444,827.75
023800100100	Ministry of Budget & Economic Planning (Hqt)	23,139,686,100.35	18,139,686,100.35	20,688,350.60	3,060,481,272.60	16.9%	15,079,204,827.75
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 (KSCSDA)	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	41.4%	17,000,000.00
023800700100	COVID-19 Action Recovery and Economic Stimulus	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
025000000000	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	900,000.00	2,700,000.00	5.3%	48,090,000.00
025000100100	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	900,000.00	2,700,000.00	5.3%	48,090,000.00
025200000000	Ministry of Water Resources	9,828,097,661.41	9,828,097,661.41	628,012,980.94	843,906,578.40	8.6%	8,984,191,083.01
025200100100	Ministry of Water Resources	9,227,446,792.86	9,227,446,792.86	415,339,345.00	629,084,541.06	6.8%	8,598,362,251.80
025210200100	Water Board	589,161,787.00	589,161,787.00	208,912,704.75	208,912,704.75	35.5%	380,249,082.25
025210300100	State Rural Water Supply & Sanitation Agency (RUVSSA)	11,489,081.55	11,489,081.55	3,760,931.19	5,909,332.59	51.4%	5,579,748.96

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
025300000000	Ministry of Lands and Housing	23,176,812,614.30	23,101,812,614.30	2,741,452,117.07	4,626,774,694.70	20.0%	18,475,037,919.60
025300100100	Ministry of Lands & Housing	23,132,855,305.82	23,057,855,305.82	2,739,352,117.07	4,609,690,415.65	20.0%	18,448,164,890.17
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	2,100,000.00	8,100,000.00	33.8%	15,900,000.00
025400000000	Ministry of Rural and Community Development	2,862,297,415.64	2,862,297,415.64	272,117,986.65	321,230,362.08	11.2%	2,541,067,053.56
025400100100	Ministry of Rural and Community Development	83,500,000.00	83,500,000.00	14,990,000.00	44,990,000.00	53.9%	38,510,000.00
025410300100	Rural Electrification Board (REB)	2,778,797,415.64	2,778,797,415.64	257,127,986.65	276,240,362.08	9.9%	2,502,557,053.56
026200000000	Ministry of Animal Health Husbandry and Fisheries	13,767,794,664.54	13,767,794,664.54	3,150,000,000.00	6,097,478,641.02	44.3%	7,670,316,023.52
026200100100	Ministry of Animal Health Husbandry and Fisheries	13,767,794,664.54	13,767,794,664.54	3,150,000,000.00	6,097,478,641.02	44.3%	7,670,316,023.52
026900000000	Ministry of Physical Planning and Urban Development	11,319,584,987.34	11,199,584,987.34	251,787,219.39	1,405,499,954.05	12.5%	9,794,085,033.29
026900100100	Ministry of Physical Planning and Urban Development	10,759,185,560.00	10,759,185,560.00	159,030,000.00	1,125,389,526.50	10.5%	9,633,796,033.50
026900200100	Kebbi Urban Development Authority (KUDA)	521,399,427.34	401,399,427.34	86,757,219.39	262,110,427.55	65.3%	139,288,999.79
026900300100	Kebbi Geographic Information System Agency (KEBISA)	39,000,000.00	39,000,000.00	6,000,000.00	18,000,000.00	46.2%	21,000,000.00
030000000000	Law and Justice Sector	24,626,926,941.27	24,626,926,941.27	1,668,519,442.17	6,870,870,362.36	27.9%	17,756,056,578.91
031800000000	Judiciary	6,517,985,949.57	6,517,985,949.57	1,668,519,442.17	3,395,635,756.55	52.1%	3,122,350,193.02
031801100100	Judicial Service Commission	625,277,470.02	625,277,470.02	218,432,250.19	291,999,502.63	46.7%	333,277,967.39
031805100100	High Court	2,882,850,789.00	2,982,850,789.00	1,103,765,052.23	2,206,294,436.38	74.0%	776,556,352.62
031805300100	Sharia Court	3,009,857,690.55	2,909,857,690.55	346,322,139.75	897,341,817.54	30.8%	2,012,515,873.01
032600000000	Ministry of Justice	18,108,940,991.70	18,108,940,991.70	-	3,475,234,605.81	19.2%	14,633,706,385.89
032600100100	Ministry of Justice	18,017,128,006.70	18,017,128,006.70	-	3,475,234,605.81	19.3%	14,541,893,400.89
032600200100	Law Reform Commission	91,812,985.00	91,812,985.00	-	-	0.0%	91,812,985.00
050000000000	Social Sector	154,235,666,462.62	154,237,666,462.62	13,545,738,957.93	44,877,050,243.30	29.1%	109,360,616,219.32
051300000000	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	360,970,958.74	1,839,989,544.73	61.0%	1,178,552,719.62
051300100100	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	360,970,958.74	1,839,989,544.73	61.0%	1,178,552,719.62
051400000000	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	482,283,012.86	865,327,443.21	15.2%	4,834,149,811.19
051400100100	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	482,283,012.86	865,327,443.21	15.2%	4,834,149,811.19
051700000000	Ministry for Basic and Secondary Education	40,292,466,800.42	40,294,466,800.42	4,678,176,890.00	20,790,242,814.90	51.6%	19,504,223,985.52
051700100100	Ministry for Basic and Secondary Education	22,680,833,250.26	22,680,833,250.26	2,707,254,041.02	13,992,392,221.47	61.7%	8,688,441,028.79
051700300100	Universal Basic Education (UBE)	11,364,914,581.22	11,364,914,581.22	-	2,764,612,132.03	24.3%	8,600,302,449.19
051700300200	Primary School Staff Pension Board	9,003,191.02	11,003,191.02	2,207,143.71	6,621,431.13	60.2%	4,381,759.89
051700800100	Library Board	111,120,763.07	111,120,763.07	21,950,186.32	55,925,465.80	50.3%	55,195,297.27
051702600100	Arabic & Islamic Education Board	1,381,519,909.06	1,381,519,909.06	346,324,623.90	519,285,936.48	37.6%	862,233,972.58
051702700100	Abdullahi Fodio Islamic Centre	178,690,047.00	178,690,047.00	45,630,458.37	125,814,502.99	70.4%	52,875,544.01
051702800100	Agency for Adult Education	37,381,260.22	37,381,260.22	-	-	0.0%	37,381,260.22
051705700100	Secondary School Management Board	4,529,003,798.57	4,529,003,798.57	1,554,810,436.68	3,325,591,125.00	73.4%	1,203,412,673.57
056300000000	Ministry for Higher Education	16,302,785,587.92	16,302,785,587.92	726,202,380.13	4,957,231,335.05	30.4%	11,345,554,252.87
056300100100	Ministry for Higher Education	5,098,716,542.26	5,098,716,542.26	-	1,025,848,945.20	20.1%	4,072,867,597.06
056301800100	State Polytechnic, Dakin Gari	2,744,182,398.25	2,744,182,398.25	164,539,452.84	521,742,605.00	19.0%	2,222,439,793.25
056301900100	Adamu Augie College of Education, Argungu	2,344,011,935.00	2,344,011,935.00	423,670,383.08	937,895,022.73	40.0%	1,406,116,912.27
056302100100	State University of Science & Technology Aliero	5,551,766,468.48	5,551,766,468.48	-	2,103,781,710.09	37.9%	3,447,984,758.39
056302800100	College of Preliminary Studies, Yauri	525,859,587.91	525,859,587.91	128,041,760.00	338,371,245.00	64.3%	187,488,342.91
056305600100	State Scholarship Board	38,248,656.02	38,248,656.02	9,950,784.21	29,591,807.03	77.4%	8,656,848.99
052100000000	Ministry of Health	53,564,687,449.94	53,564,687,449.94	3,879,924,228.43	11,770,374,591.01	22.0%	41,794,312,858.93
052100100100	Ministry of Health	40,543,135,378.33	40,543,135,378.33	2,603,017,170.00	8,244,907,133.47	20.3%	32,298,228,244.86
052100300100	Primary Health Care Development Agency	4,891,425,012.00	4,891,425,012.00	360,088,260.06	748,521,780.18	15.3%	4,142,903,231.82
052102600100	Sir-Yahaya Memorial Hospital	1,053,456,830.89	1,053,456,830.89	213,853,724.65	634,031,970.20	60.2%	419,424,860.69
052102700100	Kebbi Medical Centre Kalgo	294,000,000.00	294,000,000.00	-	23,990,000.00	8.2%	270,010,000.00
052110200100	General Hospitals	220,054,751.00	220,054,751.00	-	43,740,000.00	19.9%	176,314,751.00
052110400100	College of Nursing Sciences	1,052,357,359.10	1,052,357,359.10	129,883,384.16	359,631,402.16	34.2%	692,725,956.94
052110600100	College of Health Sciences Technology, Jega	470,892,086.00	470,892,086.00	106,898,588.00	304,235,733.00	64.6%	166,656,353.00
052110800100	Kebbi State Contributory Healthcare Management Agency	3,870,222,640.63	3,870,222,640.63	466,183,101.56	1,411,316,572.00	36.5%	2,458,906,068.63
052110900100	Drugs and Medical Consumables Management Agency	1,169,143,391.99	1,169,143,391.99	-	-	0.0%	1,169,143,391.99
053500000000	Ministry of Environment	29,434,882,710.07	29,434,882,710.07	1,628,283,209.50	1,832,804,929.58	6.2%	27,602,077,780.49
053500100100	Ministry of Environment	29,409,100,000.00	29,409,100,000.00	1,622,992,560.28	1,816,865,472.49	6.2%	27,592,234,527.51
053501600100	Kebbi Environmental Protection Agency (KESEPA)	25,782,710.07	25,782,710.07	5,290,649.22	15,939,457.09	61.8%	9,843,252.98
054400000000	Ministry of Humanitarian and Empowerment	5,329,200,000.00	5,329,200,000.00	1,741,535,000.00	2,667,870,719.20	50.1%	2,661,329,280.80
054400100100	Ministry of Humanitarian and Empowerment	4,673,000,000.00	4,673,000,000.00	1,740,635,000.00	2,665,170,719.20	57.0%	2,007,829,280.80
054400200100	Social Security Welfare Fund	653,600,000.00	653,600,000.00	900,000.00	2,700,000.00	0.4%	650,900,000.00
054405500100	School of Handicap	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
055100000000	Ministry of Local Government and Chieftaincy	593,624,395.52	593,624,395.52	48,363,278.27	153,208,865.62	25.8%	440,415,529.90
055100100100	Ministry for Local Government & Chieftaincy Affairs	587,602,956.92	587,602,956.92	47,479,601.28	150,313,834.65	25.6%	437,289,122.27
055100100200	Kebbi Council of Chiefs	6,021,438.60	6,021,438.60	883,676.99	2,895,030.97	48.1%	3,126,407.63

Table 5: Personnel Expenditure by Administrative Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	58,619,561,792.41	58,598,435,160.16	9,863,068,415.72	31,213,174,124.32	53.3%	27,385,261,035.84
01000000000	Administration Sector	4,277,558,630.22	4,277,558,630.22	425,468,980.93	1,611,650,337.07	37.7%	2,665,908,293.15
01110000000	Governor's Office	402,899,489.23	402,899,489.23	47,555,398.00	96,503,695.11	24.0%	306,395,794.12
011100100100	Office of the Executive Governor	365,163,391.13	365,163,391.13	47,555,398.00	71,447,460.00	19.6%	293,715,931.13
011100100200	Office of the Deputy Governor	1,000,000.00	1,000,000.00	-	500,000.00	50.0%	500,000.00
011101800100	Special Services	5,173,509.90	5,173,509.90	-	-	0.0%	5,173,509.90
011111300100	Directorate of Protocol	31,562,588.20	31,562,588.20	-	24,556,235.11	77.8%	7,006,353.09
01120000000	State Assembly	912,428,540.67	912,428,540.67	-	354,613,798.35	38.9%	557,814,742.32
011200300100	State Assembly	870,401,410.89	870,401,410.89	-	354,613,798.35	40.7%	515,787,612.54
011200400100	House of Assembly Commission	42,027,129.78	42,027,129.78	-	-	0.0%	42,027,129.78
01230000000	Ministry of Information and Culture	573,538,040.92	573,538,040.92	113,130,501.52	371,816,214.46	64.8%	201,721,826.46
012300100100	Ministry of Information and Culture	174,213,657.05	174,213,657.05	40,031,728.71	119,788,716.76	68.8%	54,424,940.29
012300300100	Kebbi State Television (KBTv)	229,341,511.36	229,341,511.36	30,356,619.60	121,426,478.40	52.9%	107,915,032.96
012300400100	Kebbi Broadcasting Corporation (KBC)	169,982,872.51	169,982,872.51	42,742,153.21	130,601,019.30	76.8%	39,381,853.21
01250000000	Office of the Head of State Civil Service	555,239,992.74	555,239,992.74	103,004,225.42	299,760,028.40	54.0%	255,479,964.34
012501300100	General Administration	555,239,992.74	555,239,992.74	103,004,225.42	299,760,028.40	54.0%	255,479,964.34
01400000000	Office of the State Auditor General	195,538,706.86	195,538,706.86	17,671,606.95	66,589,856.43	34.1%	128,948,850.43
014000100100	Office of the State Auditor General	99,670,254.64	99,670,254.64	-	13,575,035.58	13.6%	86,095,219.06
014000200100	Office of the Auditor General for Local Government	95,868,452.22	95,868,452.22	17,671,606.95	53,014,820.85	55.3%	42,853,631.37
01470000000	Civil Service Commission (CSC)	60,080,006.88	60,080,006.88	30,516,935.79	30,516,935.79	50.8%	29,563,071.09
014700100100	Civil Service Commission	60,080,006.88	60,080,006.88	30,516,935.79	30,516,935.79	50.8%	29,563,071.09
01480000000	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	10,427,755.39	20,088,914.04	32.3%	42,039,051.16
014800100100	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	10,427,755.39	20,088,914.04	32.3%	42,039,051.16
01490000000	Local Government Service Commission	60,540,857.86	60,540,857.86	11,502,120.21	34,506,360.63	57.0%	26,034,497.23
014900100100	Local Government Service Commission	56,098,858.36	56,098,858.36	10,415,218.95	31,245,656.85	55.7%	24,853,201.51
014900200100	Local Government Pension Board	4,441,999.50	4,441,999.50	1,086,901.26	3,260,703.78	73.4%	1,181,295.72
01610000000	Office of the Secretary to the State Government	1,102,515,583.65	1,102,515,583.65	147,013.00	25,582,736.50	2.3%	1,076,932,847.15
016100100100	Office of the Secretary to the State Government	1,030,227,739.05	1,030,227,739.05	-	-	0.0%	1,030,227,739.05
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	27.7%	5,751,210.00
016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	147,013.00	601,039.00	30.8%	1,348,961.00
016103700100	Pilgrims Welfare Agency (PWA)	46,787,844.60	46,787,844.60	-	17,582,907.54	37.6%	29,204,937.06
01640000000	Ministry of Special Duties	23,000,000.00	23,000,000.00	17,400,000.00	17,400,000.00	75.7%	5,600,000.00
016400200100	Persons With Disability Commission	23,000,000.00	23,000,000.00	17,400,000.00	17,400,000.00	75.7%	5,600,000.00
01650000000	Ministry of Religious Affairs	7,410,000.00	7,410,000.00	933,434.55	2,800,303.65	37.8%	4,609,696.35
016502200100	Preaching Board	7,410,000.00	7,410,000.00	933,434.55	2,800,303.65	37.8%	4,609,696.35
01660000000	Ministry of Establishment, Training and Pension	322,239,446.21	322,239,446.21	73,179,990.10	291,471,493.71	90.5%	30,767,952.50
016600100100	Ministry of Establishment, Training and Pension	322,239,446.21	322,239,446.21	73,179,990.10	291,471,493.71	90.5%	30,767,952.50

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
02000000000	Economic Sector	21,784,157,233.72	21,857,375,226.62	2,935,970,025.43	9,392,109,265.85	43.0%	12,465,265,960.77
02150000000	Ministry of Agriculture	992,963,172.89	992,963,172.89	218,906,834.19	615,681,770.54	62.0%	377,281,402.35
021500100100	Ministry of Agriculture	281,312,500.00	281,312,500.00	90,460,471.47	247,821,437.33	88.1%	33,491,062.67
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	682,050,717.44	682,050,717.44	106,246,396.77	345,660,367.26	50.7%	336,390,350.18
021510900100	Forestry II Project	29,599,955.45	29,599,955.45	22,199,965.95	22,199,965.95	75.0%	7,399,989.50
02200000000	Ministry of Finance	17,156,642,390.42	17,156,642,390.42	2,179,231,613.41	6,586,817,602.22	38.4%	10,569,824,788.20
022000100100	Ministry of Finance (Hqt)	13,369,779,172.23	13,369,779,172.23	2,144,565,104.36	6,477,915,531.32	48.5%	6,891,863,640.91
022000200100	Debt Management Office	3,629,489,871.88	3,629,489,871.88	-	-	0.0%	3,629,489,871.88
022000700200	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
022000800100	Board of Internal Revenue	148,153,055.75	148,153,055.75	34,666,509.05	104,291,925.60	70.4%	43,861,130.15
02290000000	Ministry of Commerce and Industry	238,481,692.98	268,481,692.98	67,029,627.21	201,401,109.83	75.0%	67,080,583.15
022200100100	Ministry of Commerce and Industry (Hqt)	106,406,947.71	136,406,947.71	31,203,417.54	93,922,480.82	68.9%	42,484,466.89
022205200100	Tourisms Board	50,786,951.67	50,786,951.67	11,891,928.75	35,675,786.25	70.2%	15,111,165.42
022205300100	Birnin Kebbi Central Market	81,287,793.60	81,287,793.60	23,934,280.92	71,802,842.76	88.3%	9,484,950.84
02340000000	Ministry of Works and Transport	513,833,433.24	513,833,433.24	97,995,654.67	391,287,889.02	76.2%	122,545,544.22
023400100100	Ministry of Works and Transport	513,833,433.24	513,833,433.24	97,995,654.67	391,287,889.02	76.2%	122,545,544.22
02290000000	Ministry of Transport and Renewable Energy	117,025,459.20	117,025,459.20	32,682,974.55	98,048,923.65	83.8%	18,976,535.55
022910500100	Sir Ahmadu Bello International Airport	117,025,459.20	117,025,459.20	32,682,974.55	98,048,923.65	83.8%	18,976,535.55
02380000000	Ministry of Budget & Economic Planning	93,690,903.28	93,690,903.28	4,628,350.60	35,447,272.60	37.8%	58,243,630.68
023800100100	Ministry of Budget & Economic Planning (Hqt)	66,450,903.28	66,450,903.28	4,628,350.60	35,447,272.60	53.3%	31,003,630.68
023800500100	Kebbi State Community and Social Development Agency (CSDA)	22,240,000.00	22,240,000.00	-	-	0.0%	22,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
02500000000	Fiscal Responsibility Commission	39,150,000.00	39,150,000.00	-	-	0.0%	39,150,000.00
025000100100	Fiscal Responsibility Commission	39,150,000.00	39,150,000.00	-	-	0.0%	39,150,000.00
02520000000	Ministry of Water Resources	397,348,214.41	397,348,214.41	212,313,635.94	311,095,998.38	78.3%	86,252,216.03
025200100100	Ministry of Water Resources	162,863,168.86	162,863,168.86	-	97,353,961.04	59.8%	65,509,207.82
025210200100	Water Board	229,320,000.00	229,320,000.00	208,912,704.75	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	3,400,931.19	4,829,332.59	93.5%	335,712.96
02530000000	Ministry of Lands and Housing	182,388,379.78	225,606,372.68	47,593,117.07	150,864,694.70	66.9%	74,741,677.98
025300100100	Ministry of Lands & Housing	165,881,071.30	209,099,064.20	47,593,117.07	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
02540000000	Ministry of Rural and Community Development	32,479,415.64	32,479,415.64	7,838,998.40	24,296,373.83	74.8%	8,183,041.81
025410300100	Rural Electrification Board (REB)	32,479,415.64	32,479,415.64	7,838,998.40	24,296,373.83	74.8%	8,183,041.81
02620000000	Ministry of Animal Health Husbandry and Fisheries	1,767,254,744.54	1,767,254,744.54	-	794,001,623.53	44.9%	973,253,121.01
026200100100	Ministry of Animal Health Husbandry and Fisheries	1,767,254,744.54	1,767,254,744.54	-	794,001,623.53	44.9%	973,253,121.01
02690000000	Ministry of Physical Planning and Urban Development	252,899,427.34	252,899,427.34	67,749,219.39	183,166,007.55	72.4%	69,733,419.79
026900200100	Kebbi Urban Development Authority (KUDA)	247,899,427.34	247,899,427.34	67,749,219.39	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
03000000000	Law and Justice Sector	2,083,988,274.87	2,083,988,274.87	429,264,496.95	1,336,399,067.14	64.1%	747,589,207.73
03180000000	Judiciary	1,933,867,283.17	1,933,867,283.17	429,264,496.95	1,288,097,461.33	66.6%	645,769,821.84
031801100100	Judicial Service Commission	168,277,470.02	168,277,470.02	25,908,626.22	77,725,878.66	46.2%	90,551,591.36
031805100100	High Court	900,989,629.00	900,989,629.00	209,766,830.98	640,569,065.13	71.1%	260,420,563.87
031805300100	Sharia Court	864,600,184.15	864,600,184.15	193,589,039.75	569,802,517.54	65.9%	294,797,666.61
03260000000	Ministry of Justice	150,120,991.70	150,120,991.70	-	48,301,605.81	32.2%	101,819,385.89
032600100100	Ministry of Justice	105,308,006.70	105,308,006.70	-	48,301,605.81	45.9%	57,006,400.89
032600200100	Law Reform Commission	44,812,985.00	44,812,985.00	-	-	0.0%	44,812,985.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
05000000000	Social Sector	30,473,857,653.60	30,379,513,028.45	6,072,364,912.41	18,873,015,454.26	62.1%	11,506,497,574.19
05130000000	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	25,970,858.74	78,944,818.73	66.0%	40,697,445.62
051300100100	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	25,970,858.74	78,944,818.73	66.0%	40,697,445.62
05140000000	Ministry of Women Affairs	123,692,254.40	143,692,254.40	36,108,415.86	103,656,652.21	72.1%	40,035,602.19
051400100100	Ministry of Women Affairs	123,692,254.40	143,692,254.40	36,108,415.86	103,656,652.21	72.1%	40,035,602.19
05170000000	Ministry for Basic and Secondary Education	10,968,595,840.12	10,970,595,840.12	2,422,655,624.12	6,503,125,880.96	59.3%	4,467,469,959.16
051700100100	Ministry for Basic and Secondary Education	1,834,277,623.06	1,834,277,623.06	593,590,775.14	1,281,847,052.56	69.9%	552,430,570.50
051700300100	Universal Basic Education (UBE)	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
051700300200	Primary School Staff Pension Board	5,503,191.02	7,503,191.02	1,607,143.71	4,821,431.13	64.3%	2,681,759.89
051700800100	Library Board	53,420,763.07	53,420,763.07	20,650,186.32	51,625,465.80	96.6%	1,795,297.27
051702600100	Arabic & Islamic Education Board	1,339,069,909.06	1,339,069,909.06	339,374,623.90	508,735,936.48	38.0%	830,333,972.58
051702700100	Abdullahi Fodio Islamic Centre	115,690,047.00	115,690,047.00	28,680,458.37	86,314,502.99	74.6%	29,375,544.01
051702800100	Agency for Adult Education	35,426,260.22	35,426,260.22	-	-	0.0%	35,426,260.22
051705700100	Secondary School Management Board	4,100,103,798.57	4,100,103,798.57	1,438,752,436.68	3,096,465,125.00	75.5%	1,003,638,673.57
05630000000	Ministry for Higher Education	6,452,863,269.75	6,325,863,269.75	647,881,208.77	3,521,171,080.99	55.7%	2,804,692,188.76
056300100100	Ministry for Higher Education	85,268,457.09	85,268,457.09	-	35,721,429.90	41.9%	49,547,027.19
056301800100	State Polytechnic, Dakin Gari	842,015,697.25	805,015,697.25	164,539,452.84	493,878,843.00	61.4%	311,136,854.25
056301900100	Adamu Augie College of Education, Argungu	1,576,649,333.00	1,546,649,333.00	393,417,311.72	888,688,951.37	57.5%	657,960,381.63
056302100100	State University of Science & Technology Aliero	3,451,321,538.48	3,451,321,538.48	-	1,817,797,463.69	52.7%	1,633,524,074.79
056302800100	College of Preliminary Studies, Yauri	484,859,587.91	424,859,587.91	86,018,660.00	273,492,586.00	64.4%	151,367,001.91
056305600100	State Scholarship Board	12,748,656.02	12,748,656.02	3,905,784.21	11,591,807.03	90.9%	1,156,848.99
05210000000	Ministry of Health	12,443,006,462.89	12,423,006,462.89	2,846,596,707.15	8,383,569,896.17	67.5%	4,039,436,566.72
052100100100	Ministry of Health	10,187,959,946.00	10,187,959,946.00	2,470,237,958.00	7,264,274,738.47	71.3%	2,923,685,207.53
052102600100	Sir-Yahaya Memorial Hospital	981,956,830.89	981,956,830.89	203,003,724.65	605,431,970.20	61.7%	376,524,860.69
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	88,790,336.50	258,538,354.50	29.2%	627,846,845.50
052110600100	College of Health Sciences Technology, Jega	374,204,486.00	354,204,486.00	84,564,688.00	255,324,833.00	72.1%	98,879,653.00
05350000000	Ministry of Environment	282,432,710.07	313,088,084.92	71,758,209.50	217,389,929.58	69.4%	95,698,155.34
053500100100	Ministry of Environment	262,500,000.00	293,155,374.85	67,067,560.28	203,220,472.49	69.3%	89,934,902.36
053501600100	Kebbi Environmental Protection Agency (KESEPA)	19,932,710.07	19,932,710.07	4,690,649.22	14,169,457.09	71.1%	5,763,252.98
05510000000	Ministry of Local Government and Chieftaincy Affairs	83,624,852.02	83,624,852.02	21,393,888.27	65,157,195.62	77.9%	18,467,656.40
055100100100	Ministry for Local Government & Chieftaincy Affairs	80,003,413.42	80,003,413.42	20,979,601.28	63,814,334.65	79.8%	16,189,078.77
055100100200	Kebbi Council of Chiefs	3,621,438.60	3,621,438.60	414,286.99	1,342,860.97	37.1%	2,278,577.63

Table 6: Overhead Expenditure by Administrative Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	45,194,491,307.10	47,956,765,282.10	6,052,158,063.02	15,064,699,437.42	31.4%	32,892,065,844.68
01000000000	Administration Sector	27,218,733,642.00	29,140,007,617.00	4,051,608,270.00	9,337,288,790.00	32.0%	19,802,718,827.00
01110000000	Governor's Office	13,132,055,454.00	13,132,055,454.00	3,679,647,800.00	5,146,782,100.00	39.2%	7,985,273,354.00
011100100100	Office of the Executive Governor	11,529,358,454.00	11,529,358,454.00	3,272,519,500.00	4,406,987,800.00	38.2%	7,122,370,654.00
011100100200	Office of the Deputy Governor	568,700,000.00	568,700,000.00	148,700,000.00	418,340,000.00	73.6%	150,360,000.00
011100500100	Sustainable Development Goals (SDGs)	30,016,000.00	30,016,000.00	7,503,000.00	22,509,000.00	75.0%	7,507,000.00
011100800100	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	-	18,020,000.00	8.9%	185,580,000.00
011100900100	Due Process	88,000,000.00	88,000,000.00	-	15,000,000.00	17.0%	73,000,000.00
011101800100	Special Services	103,281,000.00	103,281,000.00	-	-	0.0%	103,281,000.00
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	10.3%	26,000,000.00
011111300100	Directorate of Protocol	569,500,000.00	569,500,000.00	250,925,300.00	262,925,300.00	46.2%	306,574,700.00
01120000000	State Assembly	7,152,737,476.00	8,369,611,451.00	-	2,552,655,599.00	30.5%	5,816,955,852.00
011200300100	State Assembly	7,095,837,476.00	8,312,711,451.00	-	2,552,655,599.00	30.7%	5,760,055,852.00
011200400100	House of Assembly Commission	56,900,000.00	56,900,000.00	-	-	0.0%	56,900,000.00
01230000000	Ministry of Information and Culture	114,960,000.00	477,360,000.00	20,880,000.00	275,133,000.00	57.6%	202,227,000.00
012300100100	Ministry of Information and Culture	81,000,000.00	441,000,000.00	14,146,000.00	255,234,000.00	57.9%	185,766,000.00
012300200100	History Bureau	3,600,000.00	6,000,000.00	1,410,000.00	4,410,000.00	73.5%	1,590,000.00
012300300100	Kebbi State Television (KBTV)	22,110,000.00	22,110,000.00	3,660,000.00	10,860,000.00	49.1%	11,250,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	8,250,000.00	8,250,000.00	1,664,000.00	4,629,000.00	56.1%	3,621,000.00
01240000000	Ministry of Home Affairs and Internal Security	300,000,000.00	400,000,000.00	26,830,000.00	82,530,000.00	20.6%	317,470,000.00
012400100100	Ministry of Home Affairs and Internal Security	300,000,000.00	400,000,000.00	26,830,000.00	82,530,000.00	20.6%	317,470,000.00
01250000000	Office of the Head of State Civil Service	453,700,000.00	603,700,000.00	163,870,000.00	415,790,000.00	68.9%	187,910,000.00
012501300100	General Administration	453,700,000.00	603,700,000.00	163,870,000.00	415,790,000.00	68.9%	187,910,000.00
01400000000	Office of the State Auditor General	132,112,024.00	132,112,024.00	13,800,500.00	48,800,000.00	36.9%	83,312,024.00
014000100100	Office of the State Auditor General	67,950,000.00	67,950,000.00	-	5,000,000.00	7.4%	62,950,000.00
014000200100	Office of the Auditor General for Local Government	64,162,024.00	64,162,024.00	13,800,500.00	43,800,000.00	68.3%	20,362,024.00
01470000000	Civil Service Commission (CSC)	120,000,000.00	120,000,000.00	17,200,000.00	17,200,000.00	14.3%	102,800,000.00
014700100100	Civil Service Commission	120,000,000.00	120,000,000.00	17,200,000.00	17,200,000.00	14.3%	102,800,000.00
01480000000	Kebbi State Independent Electoral Commission	22,000,000.00	22,000,000.00	1,000,000.00	3,950,000.00	18.0%	18,050,000.00
014800100100	Kebbi State Independent Electoral Commission	22,000,000.00	22,000,000.00	1,000,000.00	3,950,000.00	18.0%	18,050,000.00
01490000000	Local Government Service Commission	38,058,688.00	55,058,688.00	6,669,760.00	16,349,680.00	29.7%	38,709,008.00
014900100100	Local Government Service Commission	36,058,688.00	36,058,688.00	3,000,000.00	9,000,000.00	25.0%	27,058,688.00
014900200100	Local Government Pension Board	2,000,000.00	19,000,000.00	3,669,760.00	7,349,680.00	38.7%	11,650,320.00
01610000000	Office of the Secretary to the State Government	4,614,700,000.00	4,689,700,000.00	435,000.00	176,676,201.00	3.8%	4,513,023,799.00
016100100100	Office of the Secretary to the State Government	4,326,000,000.00	4,326,000,000.00	-	-	0.0%	4,326,000,000.00
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	-	2,911,200.00	51.1%	2,788,800.00
016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	435,000.00	1,305,000.00	66.9%	645,000.00
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	-	42,000,000.00	46.7%	48,000,000.00
01640000000	Ministry of Special Duties	381,300,000.00	381,300,000.00	43,795,210.00	124,607,210.00	32.7%	256,692,790.00
016400100100	Ministry for Special Duties	360,300,000.00	360,300,000.00	40,695,210.00	121,507,210.00	33.7%	238,792,790.00
016400200100	Persons With Disability Commission	21,000,000.00	21,000,000.00	3,100,000.00	3,100,000.00	14.8%	17,900,000.00
01650000000	Ministry of Religious Affairs	639,750,000.00	639,750,000.00	60,650,000.00	426,305,000.00	66.6%	213,445,000.00
016500100100	Ministry of Religious Affairs	638,500,000.00	638,500,000.00	60,350,000.00	425,405,000.00	66.6%	213,095,000.00
016502200100	Preaching Board	1,250,000.00	1,250,000.00	300,000.00	900,000.00	72.0%	350,000.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
016600000000	Ministry of Establishment, Training and Pension	117,360,000.00	117,360,000.00	16,830,000.00	50,510,000.00	43.0%	66,850,000.00
016600100100	Ministry of Establishment, Training and Pension	117,000,000.00	117,000,000.00	16,740,000.00	50,240,000.00	42.9%	66,760,000.00
016600700100	State Manpower Committee	360,000.00	360,000.00	90,000.00	270,000.00	75.0%	90,000.00
020000000000	Economic Sector	8,044,913,369.00	8,402,913,369.00	807,517,895.00	2,122,453,898.00	25.3%	6,280,459,471.00
021500000000	Ministry of Agriculture	144,270,000.00	144,270,000.00	31,301,550.00	89,151,550.00	61.8%	55,118,450.00
021500100100	Ministry of Agriculture	120,750,000.00	120,750,000.00	28,706,550.00	82,406,550.00	68.2%	38,343,450.00
021510200100	Kebbi Agricultural and Rural Development Agency (KARA)	8,400,000.00	8,400,000.00	1,195,000.00	3,595,000.00	42.8%	4,805,000.00
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	1,400,000.00	1,400,000.00	55.1%	1,140,000.00
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,400,000.00	9,400,000.00	-	1,750,000.00	18.6%	7,650,000.00
022000000000	Ministry of Finance	3,398,597,404.00	3,398,597,404.00	1,674,000.00	427,485,583.00	12.6%	2,971,111,821.00
022000100100	Ministry of Finance (Hqt)	1,910,500,000.00	1,910,500,000.00	-	420,161,283.00	22.0%	1,490,338,717.00
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	-	-	0.0%	1,297,000,000.00
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	1,674,000.00	5,273,950.00	6.9%	71,526,050.00
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	-	0.0%	68,527,404.00
022200000000	Ministry of Commerce and Industry	377,757,000.00	377,757,000.00	41,100,000.00	77,200,000.00	20.4%	300,557,000.00
022200100100	Ministry of Commerce and Industry (Hqt)	310,357,000.00	310,357,000.00	39,020,000.00	69,020,000.00	22.2%	241,337,000.00
022205200100	Tourisms Board	52,800,000.00	52,800,000.00	1,180,000.00	4,280,000.00	8.1%	48,520,000.00
022205300100	Birnin Kebbi Central Market	14,600,000.00	14,600,000.00	900,000.00	3,900,000.00	26.7%	10,700,000.00
022800000000	Ministry of Digital Economy	59,900,000.00	59,900,000.00	13,180,000.00	43,180,000.00	72.1%	16,720,000.00
022800100100	Ministry of Digital Economy	59,900,000.00	59,900,000.00	13,180,000.00	43,180,000.00	72.1%	16,720,000.00
023300000000	Ministry of Solid Minerals Development and Mining	50,500,000.00	50,500,000.00	15,000,000.00	40,000,000.00	79.2%	10,500,000.00
023300100100	Ministry of Solid Minerals Development and Mining	50,500,000.00	50,500,000.00	15,000,000.00	40,000,000.00	79.2%	10,500,000.00
023400000000	Ministry of Works and Transport	64,000,000.00	64,000,000.00	5,900,000.00	34,100,000.00	53.3%	29,900,000.00
023400100100	Ministry of Works and Transport	64,000,000.00	64,000,000.00	5,900,000.00	34,100,000.00	53.3%	29,900,000.00
022900000000	Ministry of Transport and Renewable Energy	425,000,000.00	900,000,000.00	51,750,000.00	139,050,000.00	15.5%	760,950,000.00
022900100100	Ministry of Transport and Renewable Energy (Hqt)	25,000,000.00	500,000,000.00	13,200,000.00	38,200,000.00	7.6%	461,800,000.00
022910500100	Sir Ahmadu Bello International Airport	400,000,000.00	400,000,000.00	38,550,000.00	100,850,000.00	25.2%	299,150,000.00
023800000000	Ministry of Budget & Economic Planning	979,738,000.00	982,738,000.00	16,060,000.00	115,834,000.00	11.8%	866,904,000.00
023800100100	Ministry of Budget & Economic Planning (Hqt)	474,888,000.00	477,888,000.00	16,060,000.00	104,734,000.00	21.9%	373,154,000.00
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	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	-	11,100,000.00	50.5%	10,900,000.00
023800700100	COVID-19 Action Recovery and Economic Stimulus (CAR)	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
025000000000	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	900,000.00	2,700,000.00	23.2%	8,940,000.00
025000100100	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	900,000.00	2,700,000.00	23.2%	8,940,000.00
025200000000	Ministry of Water Resources	1,293,085,823.00	1,293,085,823.00	415,699,345.00	446,419,345.00	34.5%	846,666,478.00
025200100100	Ministry of Water Resources	929,000,000.00	929,000,000.00	415,339,345.00	445,339,345.00	47.9%	483,660,655.00
025210200100	Water Board	357,761,787.00	357,761,787.00	-	-	0.0%	357,761,787.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWASA)	6,324,036.00	6,324,036.00	360,000.00	1,080,000.00	17.1%	5,244,036.00
025300000000	Ministry of Lands and Housing	86,350,000.00	86,350,000.00	20,405,000.00	56,740,000.00	65.7%	29,610,000.00
025300100100	Ministry of Lands & Housing	59,500,000.00	59,500,000.00	18,305,000.00	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	2,100,000.00	8,000,000.00	34.0%	15,500,000.00
025400000000	Ministry of Rural and Community Development	55,118,000.00	55,118,000.00	14,700,000.00	39,855,000.00	72.3%	15,263,000.00
025400100100	Ministry of Rural and Community Development	50,000,000.00	50,000,000.00	13,790,000.00	36,290,000.00	72.6%	13,710,000.00
025410300100	Rural Electrification Board (REB)	5,118,000.00	5,118,000.00	910,000.00	3,565,000.00	69.7%	1,553,000.00
026200000000	Ministry of Animal Health Husbandry and Fisheries	117,800,000.00	117,800,000.00	-	30,934,000.00	26.3%	86,866,000.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	117,800,000.00	117,800,000.00	-	30,934,000.00	26.3%	86,866,000.00
026900000000	Ministry of Physical Planning and Urban Development	981,157,142.00	861,157,142.00	179,848,000.00	579,804,420.00	67.3%	281,352,722.00
026900100100	Ministry of Physical Planning and Urban Development	675,000,000.00	675,000,000.00	155,030,000.00	483,050,000.00	71.6%	191,950,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	272,500,000.00	152,500,000.00	18,818,000.00	78,754,420.00	51.6%	73,745,580.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	33,657,142.00	33,657,142.00	6,000,000.00	18,000,000.00	53.5%	15,657,142.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
030000000000	Law and Justice Sector	4,858,152,000.00	5,338,152,000.00	596,679,065.00	1,605,173,875.00	30.1%	3,732,978,125.00
031800000000	Judiciary	1,302,032,000.00	1,782,032,000.00	596,679,065.00	1,437,240,875.00	80.7%	344,791,125.00
031801100100	Judicial Service Commission	57,000,000.00	57,000,000.00	12,500,000.00	34,250,000.00	60.1%	22,750,000.00
031805100100	High Court	747,000,000.00	1,227,000,000.00	431,835,965.00	1,077,061,575.00	87.8%	149,938,425.00
031805300100	Sharia Court	498,032,000.00	498,032,000.00	152,343,100.00	325,929,300.00	65.4%	172,102,700.00
032600000000	Ministry of Justice	3,556,120,000.00	3,556,120,000.00	-	167,933,000.00	4.7%	3,388,187,000.00
032600100100	Ministry of Justice	3,509,120,000.00	3,509,120,000.00	-	167,933,000.00	4.8%	3,341,187,000.00
032600200100	Law Reform Commission	47,000,000.00	47,000,000.00	-	-	0.0%	47,000,000.00
050000000000	Social Sector	5,072,692,296.10	5,075,692,296.10	596,352,833.02	1,999,782,874.42	39.4%	3,075,909,421.68
051300000000	Ministry of Youths & Sports	443,200,000.00	313,200,000.00	92,000,000.00	259,490,000.00	82.9%	53,710,000.00
051300100100	Ministry of Youths & Sports	443,200,000.00	313,200,000.00	92,000,000.00	259,490,000.00	82.9%	53,710,000.00
051400000000	Ministry of Women Affairs	125,285,000.00	140,285,000.00	32,800,597.00	101,901,791.00	72.6%	38,383,209.00
051400100100	Ministry of Women Affairs	125,285,000.00	140,285,000.00	32,800,597.00	101,901,791.00	72.6%	38,383,209.00
051700000000	Ministry for Basic and Secondary Education	1,254,575,000.00	1,254,575,000.00	182,788,000.00	509,966,000.00	40.6%	744,609,000.00
051700100100	Ministry for Basic and Secondary Education	397,120,000.00	397,120,000.00	40,930,000.00	90,930,000.00	22.9%	306,190,000.00
051700300100	Universal Basic Education (UBE)	310,800,000.00	310,800,000.00	-	133,760,000.00	43.0%	177,040,000.00
051700300200	Primary School Staff Pension Board	3,500,000.00	3,500,000.00	600,000.00	1,800,000.00	51.4%	1,700,000.00
051700800100	Library Board	7,700,000.00	7,700,000.00	1,300,000.00	4,300,000.00	55.8%	3,400,000.00
051702600100	Arabic & Islamic Education Board	42,200,000.00	42,200,000.00	6,950,000.00	10,550,000.00	25.0%	31,650,000.00
051702700100	Abdullahi Fodio Islamic Centre	63,000,000.00	63,000,000.00	16,950,000.00	39,500,000.00	62.7%	23,500,000.00
051702800100	Agency for Adult Education	1,955,000.00	1,955,000.00	-	-	0.0%	1,955,000.00
051705700100	Secondary School Management Board	428,300,000.00	428,300,000.00	116,058,000.00	229,126,000.00	53.5%	199,174,000.00
056300000000	Ministry for Higher Education	739,660,000.00	865,660,000.00	77,351,171.36	464,413,738.76	53.6%	401,246,261.24
056300100100	Ministry for Higher Education	77,500,000.00	77,500,000.00	-	20,861,000.00	26.9%	56,639,000.00
056301800100	State Polytechnic, Dakin Gari	64,200,000.00	101,200,000.00	-	27,863,762.00	27.5%	73,336,238.00
056301900100	Adamu Augie College of Education, Argungu	96,500,000.00	126,500,000.00	30,253,071.36	49,206,071.36	38.9%	77,293,928.64
056302100100	State University of Science & Technology Aliero	437,500,000.00	437,500,000.00	-	285,384,246.40	65.2%	152,115,753.60
056302800100	College of Preliminary Studies, Yauri	40,800,000.00	99,800,000.00	41,693,100.00	64,348,659.00	64.5%	35,451,341.00
056305600100	State Scholarship Board	23,160,000.00	23,160,000.00	5,405,000.00	16,750,000.00	72.3%	6,410,000.00
052100000000	Ministry of Health	2,029,622,296.10	2,049,622,296.10	135,793,674.66	436,979,674.66	21.3%	1,612,642,621.44
052100100100	Ministry of Health	964,717,786.00	964,717,786.00	58,715,227.00	174,214,227.00	18.1%	790,503,559.00
052100300100	Primary Health Care Development Agency	113,340,000.00	113,340,000.00	1,871,500.00	13,871,500.00	12.2%	99,468,500.00
052102600100	Sir-Yahaya Memorial Hospital	70,500,000.00	70,500,000.00	10,550,000.00	27,700,000.00	39.3%	42,800,000.00
052102700100	Kebbi Medical Centre Kalgo	278,500,000.00	278,500,000.00	-	23,570,000.00	8.5%	254,930,000.00
052110200100	General Hospitals	220,054,751.00	220,054,751.00	-	43,740,000.00	19.9%	176,314,751.00
052110400100	College of Nursing Sciences	165,972,159.10	165,972,159.10	41,093,047.66	101,093,047.66	60.9%	64,879,111.44
052110600100	College of Health Sciences Technology, Jega	96,687,600.00	116,687,600.00	22,333,900.00	48,910,900.00	41.9%	67,776,700.00
052110800100	Kebbi State Contributory Healthcare Management Agency	82,000,000.00	82,000,000.00	1,230,000.00	3,880,000.00	4.7%	78,120,000.00
052110900100	Drugs and Medical Consumables Management Agency	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
053500000000	Ministry of Environment	183,750,000.00	155,750,000.00	32,750,000.00	91,280,000.00	58.6%	64,470,000.00
053500100100	Ministry of Environment	178,000,000.00	150,000,000.00	32,150,000.00	89,510,000.00	59.7%	60,490,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	5,750,000.00	5,750,000.00	600,000.00	1,770,000.00	30.8%	3,980,000.00
054400000000	Minsitry of Humanitarian and Empowerment	179,200,000.00	179,200,000.00	15,900,000.00	47,700,000.00	26.6%	131,500,000.00
054400100100	Minsitry of Humanitarian and Empowerment	173,000,000.00	173,000,000.00	15,000,000.00	45,000,000.00	26.0%	128,000,000.00
054400200100	Social Security Welfare Fund	3,600,000.00	3,600,000.00	900,000.00	2,700,000.00	75.0%	900,000.00
054405500100	School of Handicap	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
055100000000	Ministry of Local Government and Chieftaincy Affairs	117,400,000.00	117,400,000.00	26,969,390.00	88,051,670.00	75.0%	29,348,330.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	115,000,000.00	115,000,000.00	26,500,000.00	86,499,500.00	75.2%	28,500,500.00
055100100200	Kebbi Council of Chiefs	2,400,000.00	2,400,000.00	469,390.00	1,552,170.00	64.7%	847,830.00

Table 7: Capital Expenditure by Administrative Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54
010000000000	Administration Sector	57,683,998,923.63	58,954,724,948.63	1,544,581,997.75	11,885,015,665.13	20.2%	47,069,709,283.51
011100000000	Governor's Office	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
011103300100	State Agency for Control of AIDS/HIV	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
011200000000	State Assembly	1,820,523,975.00	603,650,000.00	-	-	0.0%	603,650,000.00
011200300100	State Assembly	1,630,123,975.00	413,250,000.00	-	-	0.0%	413,250,000.00
011200400100	House of Assembly Commission	190,400,000.00	190,400,000.00	-	-	0.0%	190,400,000.00
012300000000	Ministry of Information and Culture	1,492,000,000.00	1,132,000,000.00	-	282,362,110.55	24.9%	849,637,889.45
012300100100	Ministry of Information and Culture	1,492,000,000.00	1,132,000,000.00	-	282,362,110.55	24.9%	849,637,889.45
012400000000	Ministry of Home Affairs and Internal Security	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
012400100100	Ministry of Home Affairs and Internal Security	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
012500000000	Office of the Head of State Civil Service	3,600,000,000.00	3,600,000,000.00	-	108,832,755.00	3.0%	3,491,167,245.00
012501300100	General Administration	3,600,000,000.00	3,600,000,000.00	-	108,832,755.00	3.0%	3,491,167,245.00
014000000000	Office of the State Auditor General	129,075,405.13	129,075,405.13	-	15,000,000.00	11.6%	114,075,405.13
014000100100	Office of the State Auditor General	109,146,405.13	109,146,405.13	-	15,000,000.00	13.7%	94,146,405.13
014000200100	Office of the Auditor General for Local Government	19,929,000.00	19,929,000.00	-	-	0.0%	19,929,000.00
014700000000	Civil Service Commission (CSC)	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
014700100100	Civil Service Commission	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
016100000000	Office of the Secretary to the State Government	37,268,599,543.50	40,268,599,543.50	-	9,088,484,801.83	22.6%	31,180,114,741.68
016100100100	Office of the Secretary to the State Government	37,268,599,543.50	40,268,599,543.50	-	9,088,484,801.83	22.6%	31,180,114,741.68
016400000000	Ministry of Special Duties	7,216,800,000.00	7,064,400,000.00	30,000,000.00	831,464,000.00	11.8%	6,232,936,000.00
016400100100	Ministry for Special Duties	7,216,800,000.00	7,064,400,000.00	30,000,000.00	831,464,000.00	11.8%	6,232,936,000.00
016500000000	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	1,514,581,997.75	1,514,581,997.75	52.2%	1,389,418,002.25
016500100100	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	1,514,581,997.75	1,514,581,997.75	52.2%	1,389,418,002.25
016600000000	Ministry of Establishment, Training and Pension	2,027,000,000.00	2,027,000,000.00	-	44,290,000.00	2.2%	1,982,710,000.00
016600100100	Ministry of Establishment, Training and Pension	2,027,000,000.00	2,027,000,000.00	-	44,290,000.00	2.2%	1,982,710,000.00
020000000000	Economic Sector	260,317,177,183.79	254,385,959,190.89	14,745,310,988.25	58,797,117,634.34	23.1%	195,588,841,556.55
021500000000	Ministry of Agriculture	101,923,790,321.20	101,923,790,321.20	8,126,800,000.00	12,158,800,000.00	11.9%	89,764,990,321.20
021500100100	Ministry of Agriculture	101,923,790,321.20	101,923,790,321.20	8,126,800,000.00	12,158,800,000.00	11.9%	89,764,990,321.20
022000000000	Ministry of Finance	4,233,000,000.00	4,233,000,000.00	-	700,412,559.29	16.5%	3,532,587,440.71
022000100100	Ministry of Finance (Hqt)	4,233,000,000.00	4,233,000,000.00	-	700,412,559.29	16.5%	3,532,587,440.71
022200000000	Ministry of Commerce and Industry	2,695,013,715.00	2,665,013,715.00	-	-	0.0%	2,665,013,715.00
022200100100	Ministry of Commerce and Industry (Hqt)	2,695,013,715.00	2,665,013,715.00	-	-	0.0%	2,665,013,715.00
022800000000	Ministry of Digital Economy	6,840,000,000.00	6,840,000,000.00	-	1,530,000,000.00	22.4%	5,310,000,000.00
022800100100	Ministry of Digital Economy	6,840,000,000.00	6,840,000,000.00	-	1,530,000,000.00	22.4%	5,310,000,000.00
023300000000	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	546,678,000.00	546,678,000.00	23.2%	1,806,322,000.00
023300100100	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	546,678,000.00	546,678,000.00	23.2%	1,806,322,000.00
023400000000	Ministry of Works and Transport	59,130,000,000.00	59,130,000,000.00	-	30,306,189,307.79	51.3%	28,823,810,692.21
023400100100	Ministry of Works and Transport	59,130,000,000.00	59,130,000,000.00	-	30,306,189,307.79	51.3%	28,823,810,692.21
022900000000	Ministry of Transport and Renewable Energy	4,978,582,532.00	4,198,582,532.00	-	-	0.0%	4,198,582,532.00
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	-	-	0.0%	2,200,000,000.00
023800000000	Ministry of Budget & Economic Planning	22,557,347,197.07	17,554,347,197.07	-	2,890,780,000.00	16.5%	14,663,567,197.07
023800100100	Ministry of Budget & Economic Planning (Hqt)	22,557,347,197.07	17,554,347,197.07	-	2,890,780,000.00	16.5%	14,663,567,197.07
025200000000	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	-	86,391,235.02	1.1%	8,049,192,388.98
025200100100	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	-	86,391,235.02	1.1%	8,049,192,388.98
025300000000	Ministry of Lands and Housing	22,906,974,234.52	22,788,756,241.62	2,673,454,000.00	4,418,605,000.00	19.4%	18,370,151,241.62
025300100100	Ministry of Lands & Housing	22,906,974,234.52	22,788,756,241.62	2,673,454,000.00	4,418,605,000.00	19.4%	18,370,151,241.62

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
025400000000	Ministry of Rural and Community Development	2,764,700,000.00	2,764,700,000.00	248,378,988.25	248,378,988.25	9.0%	2,516,321,011.75
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	248,378,988.25	248,378,988.25	9.1%	2,492,821,011.75
026200000000	Ministry of Animal Health Husbandry and Fisheries	11,725,000,000.00	11,725,000,000.00	3,150,000,000.00	5,272,543,017.49	45.0%	6,452,456,982.51
026200100100	Ministry of Animal Health Husbandry and Fisheries	11,725,000,000.00	11,725,000,000.00	3,150,000,000.00	5,272,543,017.49	45.0%	6,452,456,982.51
026900000000	Ministry of Physical Planning and Urban Development	10,074,185,560.00	10,074,185,560.00	-	638,339,526.50	6.3%	9,435,846,033.50
026900100100	Ministry of Physical Planning and Urban Development	10,074,185,560.00	10,074,185,560.00	-	638,339,526.50	6.3%	9,435,846,033.50
030000000000	Law and Justice Sector	15,032,086,666.40	14,552,086,666.40	642,185,880.22	2,532,687,420.22	17.4%	12,019,399,246.18
031800000000	Judiciary	3,280,086,666.40	2,800,086,666.40	642,185,880.22	668,687,420.22	23.9%	2,131,399,246.18
031801100100	Judicial Service Commission	400,000,000.00	400,000,000.00	180,023,623.97	180,023,623.97	45.0%	219,976,376.03
031805100100	High Court	1,234,861,160.00	854,861,160.00	462,162,256.25	488,663,796.25	57.2%	366,197,363.75
031805300100	Sharia Court	1,645,225,506.40	1,545,225,506.40	-	-	0.0%	1,545,225,506.40
032600000000	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	-	1,864,000,000.00	15.9%	9,888,000,000.00
032600100100	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	-	1,864,000,000.00	15.9%	9,888,000,000.00
050000000000	Social Sector	117,974,906,512.92	118,064,906,512.92	6,793,657,227.50	23,762,409,958.62	20.1%	94,302,496,554.30
051300000000	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	240,000,100.00	1,491,554,726.00	58.0%	1,078,445,274.00
051300100100	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	240,000,100.00	1,491,554,726.00	58.0%	1,078,445,274.00
051400000000	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	411,874,000.00	657,769,000.00	12.2%	4,752,231,000.00
051400100100	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	411,874,000.00	657,769,000.00	12.2%	4,752,231,000.00
051700000000	Ministry for Basic and Secondary Education	27,995,445,960.30	27,995,445,960.30	2,069,233,265.88	13,773,650,933.94	49.2%	14,221,795,026.36
051700100100	Ministry for Basic and Secondary Education	20,429,435,627.20	20,429,435,627.20	2,069,233,265.88	12,616,115,168.91	61.8%	7,813,320,458.29
051700300100	Universal Basic Education (UBE)	7,566,010,333.10	7,566,010,333.10	-	1,157,535,765.03	15.3%	6,408,474,568.07
056300000000	Ministry for Higher Education	9,098,722,318.17	9,098,722,318.17	-	969,266,515.30	10.7%	8,129,455,802.87
056300100100	Ministry for Higher Education	4,932,948,085.17	4,932,948,085.17	-	969,266,515.30	19.6%	3,963,681,569.87
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	1,656,944,930.00	-	-	0.0%	1,656,944,930.00
052100000000	Ministry of Health	38,788,138,690.95	38,788,138,690.95	823,139,861.62	2,726,223,064.18	7.0%	36,061,915,626.77
052100100100	Ministry of Health	29,094,537,646.33	29,094,537,646.33	-	584,226,212.00	2.0%	28,510,311,434.33
052100300100	Primary Health Care Development Agency	4,777,085,012.00	4,777,085,012.00	358,216,760.06	734,650,280.18	15.4%	4,042,434,731.82
052110800100	Kebbi State Contributory Healthcare Management Agency (KESCHCA)	3,787,222,640.63	3,787,222,640.63	464,923,101.56	1,407,346,572.00	37.2%	2,379,876,068.63
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
053500000000	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,441,225,000.00
053500100100	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,441,225,000.00
054400000000	Ministry of Humanitarian and Empowerment	4,850,000,000.00	4,850,000,000.00	1,725,635,000.00	2,620,170,719.20	54.0%	2,229,829,280.80
054400100100	Ministry of Humanitarian and Empowerment	4,400,000,000.00	4,400,000,000.00	1,725,635,000.00	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
055100000000	Ministry of Local Government and Chieftaincy Affairs	387,599,543.50	387,599,543.50	-	-	0.0%	387,599,543.50
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 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	25,505,246,637.55	27,814,591,262.70	803,160,834.54	5,008,049,939.30	18.0%	22,806,541,323.40
010000000000	Administration Sector	7,070,046,000.00	9,071,046,000.00	508,438,000.00	1,059,796,000.00	11.7%	8,011,250,000.00
011100000000	Governor's Office	1,597,096,000.00	3,597,096,000.00	449,224,000.00	911,332,000.00	25.3%	2,685,764,000.00
011100100100	Office of the Executive Governor	1,500,000,000.00	3,500,000,000.00	408,000,000.00	838,700,000.00	24.0%	2,661,300,000.00
011100100200	Office of the Deputy Governor	96,500,000.00	96,500,000.00	41,200,000.00	72,560,000.00	75.2%	23,940,000.00
011100500100	Sustainable Development Goals (SDGs)	96,000.00	96,000.00	24,000.00	72,000.00	75.0%	24,000.00
011103500100	Kebbi State Contributory Pension Board	500,000.00	500,000.00	-	-	0.0%	500,000.00
011200000000	State Assembly	230,500,000.00	230,500,000.00	-	75,332,000.00	32.7%	155,168,000.00
011200300100	State Assembly	215,000,000.00	215,000,000.00	-	75,332,000.00	35.0%	139,668,000.00
011200400100	House of Assembly Commission	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
012300000000	Ministry of Information and Culture	150,000.00	150,000.00	25,000.00	25,000.00	16.7%	125,000.00
012300300100	Kebbi State Television (KBTv)	100,000.00	100,000.00	-	-	0.0%	100,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	50,000.00	50,000.00	25,000.00	25,000.00	50.0%	25,000.00
012400000000	Ministry of Home Affairs and Internal Security	30,000,000.00	30,000,000.00	3,170,000.00	7,470,000.00	24.9%	22,530,000.00
012400100100	Ministry of Home Affairs and Internal Security	30,000,000.00	30,000,000.00	3,170,000.00	7,470,000.00	24.9%	22,530,000.00
012500000000	Office of the Head of State Civil Service	400,000.00	400,000.00	-	-	0.0%	400,000.00
012501300100	General Administration	400,000.00	400,000.00	-	-	0.0%	400,000.00
014000000000	Office of the State Auditor General	3,100,000.00	3,100,000.00	1,200,000.00	1,200,000.00	38.7%	1,900,000.00
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	1,200,000.00	1,200,000.00	40.0%	1,800,000.00
014800000000	Kebbi State Independent Electoral Commission	2,000,000.00	2,000,000.00	-	70,000.00	3.5%	1,930,000.00
014800100100	Kebbi State Independent Electoral Commission	2,000,000.00	2,000,000.00	-	70,000.00	3.5%	1,930,000.00
014900000000	Local Government Service Commission	50,000.00	1,050,000.00	200,000.00	510,000.00	48.6%	540,000.00
014900200100	Local Government Pension Board	50,000.00	1,050,000.00	200,000.00	510,000.00	48.6%	540,000.00
016100000000	Office of the Secretary to the State Government	5,003,650,000.00	5,003,650,000.00	15,000.00	45,000.00	0.0%	5,003,605,000.00
016100100100	Office of the Secretary to the State Government	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
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	15,000.00	45,000.00	45.0%	55,000.00
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
016400000000	Ministry of Special Duties	103,000,000.00	103,000,000.00	4,604,000.00	13,792,000.00	13.4%	89,208,000.00
016400100100	Ministry for Special Duties	100,000,000.00	100,000,000.00	4,304,000.00	13,492,000.00	13.5%	86,508,000.00
016400200100	Persons With Disability Commission	3,000,000.00	3,000,000.00	300,000.00	300,000.00	10.0%	2,700,000.00
016500000000	Ministry of Religious Affairs	50,100,000.00	50,100,000.00	50,000,000.00	50,020,000.00	99.8%	80,000.00
016500100100	Ministry of Religious Affairs	50,000,000.00	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
016600000000	Ministry of Establishment, Training and Pension	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
016600100100	Ministry of Establishment, Training and Pension	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
020000000000	Economic Sector	15,068,290,637.55	15,373,290,637.55	210,968,849.54	2,309,801,983.30	15.0%	13,063,488,654.25
021500000000	Ministry of Agriculture	10,400,000.00	10,400,000.00	100,000.00	5,650,000.00	54.3%	4,750,000.00
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	100,000.00	100.0%	-
021511000100	Kebbi Agricultural Supply Company (KASCOM)	200,000.00	200,000.00	-	-	0.0%	200,000.00
022000000000	Ministry of Finance	14,809,777,859.55	14,809,777,859.55	200,028,849.54	2,248,926,983.30	15.2%	12,560,850,876.25
022000100100	Ministry of Finance (Hqt)	180,000,000.00	180,000,000.00	-	40,000,000.00	22.2%	140,000,000.00
022000200100	Debt Management Office	11,347,627,859.55	11,347,627,859.55	200,028,849.54	2,208,877,333.30	19.5%	9,138,750,526.25
022000700100	Accountant General's Office	3,120,000,000.00	3,120,000,000.00	-	-	0.0%	3,120,000,000.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	150,000.00	150,000.00	-	49,650.00	33.1%	100,350.00
022000800100	Board of Internal Revenue	162,000,000.00	162,000,000.00	-	-	0.0%	162,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
022200000000	Ministry of Commerce and Industry	3,100,000.00	3,100,000.00	-	-	0.0%	3,100,000.00
022200100100	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
022800000000	Ministry of Digital Economy	100,000.00	100,000.00	-	-	0.0%	100,000.00
022800100100	Ministry of Digital Economy	100,000.00	100,000.00	-	-	0.0%	100,000.00
023300000000	Ministry of Solid Minerals Development and Mining	9,500,000.00	9,500,000.00	5,000,000.00	5,000,000.00	52.6%	4,500,000.00
023300100100	Ministry of Solid Minerals Development and Mining	9,500,000.00	9,500,000.00	5,000,000.00	5,000,000.00	52.6%	4,500,000.00
022900000000	Ministry of Transport and Renewable Energy	7,000,000.00	312,000,000.00	450,000.00	6,350,000.00	2.0%	305,650,000.00
022900100100	Ministry of Transport and Renewable Energy (Hqt)	5,000,000.00	310,000,000.00	-	5,000,000.00	1.6%	305,000,000.00
022910500100	Sir Ahmadu Bello International Airport	2,000,000.00	2,000,000.00	450,000.00	1,350,000.00	67.5%	650,000.00
023800000000	Ministry of Budget & Economic Planning	46,150,000.00	46,150,000.00	-	30,420,000.00	65.9%	15,730,000.00
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 (CS)	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	-	900,000.00	45.0%	1,100,000.00
025200000000	Ministry of Water Resources	2,080,000.00	2,080,000.00	-	-	0.0%	2,080,000.00
025210200100	Water Board	2,080,000.00	2,080,000.00	-	-	0.0%	2,080,000.00
025300000000	Ministry of Lands and Housing	1,100,000.00	1,100,000.00	-	565,000.00	51.4%	535,000.00
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
025400000000	Ministry of Rural and Community Development	10,000,000.00	10,000,000.00	1,200,000.00	8,700,000.00	87.0%	1,300,000.00
025400100100	Ministry of Rural and Community Development	10,000,000.00	10,000,000.00	1,200,000.00	8,700,000.00	87.0%	1,300,000.00
026200000000	Ministry of Animal Health Husbandry and Fisheries	157,739,920.00	157,739,920.00	-	-	0.0%	157,739,920.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	157,739,920.00	157,739,920.00	-	-	0.0%	157,739,920.00
026900000000	Ministry of Physical Planning and Urban Development	11,342,858.00	11,342,858.00	4,190,000.00	4,190,000.00	36.9%	7,152,858.00
026900100100	Ministry of Physical Planning and Urban Development	10,000,000.00	10,000,000.00	4,000,000.00	4,000,000.00	40.0%	6,000,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	1,000,000.00	1,000,000.00	190,000.00	190,000.00	19.0%	810,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	342,858.00	342,858.00	-	-	0.0%	342,858.00
030000000000	Law and Justice Sector	2,652,700,000.00	2,652,700,000.00	390,000.00	1,396,610,000.00	52.6%	1,256,090,000.00
031800000000	Judiciary	2,000,000.00	2,000,000.00	390,000.00	1,610,000.00	80.5%	390,000.00
031805300100	Sharia Court	2,000,000.00	2,000,000.00	390,000.00	1,610,000.00	80.5%	390,000.00
032600000000	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
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
050000000000	Social Sector	714,210,000.00	717,554,625.15	83,363,985.00	241,841,956.00	33.7%	475,712,669.15
051300000000	Ministry of Youths & Sports	15,700,000.00	15,700,000.00	3,000,000.00	10,000,000.00	63.7%	5,700,000.00
051300100100	Ministry of Youths & Sports	15,700,000.00	15,700,000.00	3,000,000.00	10,000,000.00	63.7%	5,700,000.00
051400000000	Ministry of Women Affairs	500,000.00	5,500,000.00	1,500,000.00	2,000,000.00	36.4%	3,500,000.00
051400100100	Ministry of Women Affairs	500,000.00	5,500,000.00	1,500,000.00	2,000,000.00	36.4%	3,500,000.00
051700000000	Ministry for Basic and Secondary Education	73,850,000.00	73,850,000.00	3,500,000.00	3,500,000.00	4.7%	70,350,000.00
051700100100	Ministry for Basic and Secondary Education	20,000,000.00	20,000,000.00	3,500,000.00	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	50,000,000.00	-	-	0.0%	50,000,000.00
051702600100	Arabic & Islamic Education Board	250,000.00	250,000.00	-	-	0.0%	250,000.00
051705700100	Secondary School Management Board	600,000.00	600,000.00	-	-	0.0%	600,000.00
056300000000	Ministry for Higher Education	11,540,000.00	12,540,000.00	970,000.00	2,380,000.00	19.0%	10,160,000.00
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	-	600,000.00	10.0%	5,400,000.00
056302800100	College of Preliminary Studies, Yauri	200,000.00	1,200,000.00	330,000.00	530,000.00	44.2%	670,000.00
056305600100	State Scholarship Board	2,340,000.00	2,340,000.00	640,000.00	1,250,000.00	53.4%	1,090,000.00
052100000000	Ministry of Health	303,920,000.00	303,920,000.00	74,393,985.00	223,601,956.00	73.6%	80,318,044.00
052100100100	Ministry of Health	295,920,000.00	295,920,000.00	74,063,985.00	222,191,956.00	75.1%	73,728,044.00
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	300,000.00	900,000.00	90.0%	100,000.00
052102700100	Kebbi Medical Centre Kaigo	3,000,000.00	3,000,000.00	-	420,000.00	14.0%	2,580,000.00
052110800100	Kebbi State Contributory Healthcare Management Agency (K)	1,000,000.00	1,000,000.00	30,000.00	90,000.00	9.0%	910,000.00
052110900100	Drugs and Medical Consumables Management Agency (DMC)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
053500000000	Ministry of Environment	3,700,000.00	1,044,625.15	-	360,000.00	34.5%	684,625.15
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
054400000000	Ministry of Humanitarian and Empowerment	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
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
055100000000	Ministry of Local Government and Chieftaincy Affairs	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	40,444,123,407.00	148,263,154,179.35	25.5%	432,064,314,844.45
2	EXPENDITURES	580,327,469,023.80	580,327,469,023.80	40,444,123,407.00	148,263,154,179.35	25.5%	432,064,314,844.45
21	PERSONNEL COST	58,619,561,792.41	58,598,435,160.16	9,863,068,415.72	31,213,174,124.32	53.3%	27,385,261,035.84
2101	SALARY	42,756,936,920.53	42,735,810,288.28	7,718,503,311.36	25,215,251,497.00	59.0%	17,520,558,791.28
210101	SALARIES AND WAGES	42,756,936,920.53	42,735,810,288.28	7,718,503,311.36	25,215,251,497.00	59.0%	17,520,558,791.28
21010101	SALARY	42,011,877,845.40	41,990,751,213.15	7,654,627,563.24	24,915,981,545.47	59.3%	17,074,769,667.68
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	745,059,075.13	745,059,075.13	63,875,748.12	299,269,951.53	40.2%	445,789,123.60
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	233,135,000.00	233,135,000.00	-	66,750,960.00	28.6%	166,384,040.00
210201	ALLOWANCES	233,135,000.00	233,135,000.00	-	66,750,960.00	28.6%	166,384,040.00
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	-	66,750,960.00	34.0%	129,629,040.00
2103	SOCIAL BENEFITS	15,629,489,871.88	15,629,489,871.88	2,144,565,104.36	5,931,171,667.32	37.9%	9,698,318,204.56
210301	SOCIAL BENEFITS	15,629,489,871.88	15,629,489,871.88	2,144,565,104.36	5,931,171,667.32	37.9%	9,698,318,204.56
21030101	GRATUITY	5,500,000,000.00	5,500,000,000.00	657,576,706.23	1,533,212,448.63	27.9%	3,966,787,551.37
21030102	PENSION	6,500,000,000.00	6,500,000,000.00	1,486,988,398.13	4,397,959,218.69	67.7%	2,102,040,781.31
21030104	CLEARANCE OF GRATUITY ARREARS	3,629,489,871.88	3,629,489,871.88	-	-	0.0%	3,629,489,871.88
22	OTHER RECURRENT COSTS	70,699,737,944.65	75,771,356,544.80	6,855,318,897.56	20,072,749,376.72	26.5%	55,698,607,168.08
2202	OVERHEAD COST	45,194,491,307.10	47,956,765,282.10	6,052,158,063.02	15,064,699,437.42	31.4%	32,892,065,844.68
220201	TRAVEL & TRANSPORT - GENERAL	11,428,615,097.05	11,816,615,097.05	1,318,312,250.00	2,835,749,743.92	24.0%	8,980,865,353.13
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	386,259,803.05	671,259,803.05	206,806,250.00	457,982,825.22	68.2%	213,276,977.83
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,042,355,294.00	11,145,355,294.00	1,111,506,000.00	2,377,766,918.70	21.3%	8,767,588,375.30
220202	UTILITIES - GENERAL	1,860,703,204.00	1,865,753,204.00	25,530,500.36	483,783,590.52	25.9%	1,381,969,613.48
22020201	ELECTRICITY CHARGES	1,821,483,204.00	1,826,533,204.00	25,088,500.36	469,579,300.52	25.7%	1,356,953,903.48
22020202	TELEPHONE CHARGES	5,700,000.00	5,700,000.00	-	690,290.00	12.1%	5,009,710.00
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	442,000.00	1,294,000.00	51.3%	1,226,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	15,000,000.00	15,000,000.00	-	12,040,000.00	80.3%	2,960,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,506,724,441.00	4,566,424,441.00	934,643,068.00	2,158,414,976.32	47.3%	2,408,009,464.68
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	639,481,603.00	665,681,603.00	74,191,223.00	321,923,298.00	48.4%	343,758,305.00
22020302	BOOKS	12,395,000.00	13,395,000.00	670,000.00	2,707,600.00	20.2%	10,687,400.00
22020303	NEWSPAPERS	2,200,000.00	2,200,000.00	30,000.00	781,000.00	35.5%	1,419,000.00
22020304	MAGAZINES & PERIODICALS	37,550,000.00	37,550,000.00	75,000.00	18,074,700.00	48.1%	19,475,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	290,740,000.00	293,240,000.00	9,836,500.00	19,606,800.00	6.7%	273,633,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	260,000,000.00	253,000,000.00	1,300,000.00	79,136,500.00	31.3%	173,863,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	404,172,338.00	404,172,338.00	33,450,000.00	109,781,700.00	27.2%	294,390,638.00
22020309	UNIFORMS & OTHER CLOTHING	430,185,500.00	456,185,500.00	10,566,000.00	239,966,000.00	52.6%	216,219,500.00
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	394,195,000.00	954,618,033.32	60.9%	613,381,966.68
22020312	CHEMICALS FOR WATER TREATMENT	870,000,000.00	870,000,000.00	410,329,345.00	411,819,345.00	47.3%	458,180,655.00
220204	MAINTENANCE SERVICES - GENERAL	4,532,335,906.03	4,712,335,906.03	632,057,664.09	1,522,892,143.71	32.3%	3,189,443,762.32
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,082,059,800.95	2,168,559,800.95	458,732,176.04	1,026,840,892.83	47.4%	1,141,718,908.12
22020402	MAINTENANCE OF OFFICE FURNITURE	474,639,762.00	480,939,762.00	60,511,750.70	180,627,863.69	37.6%	300,311,898.31
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,611,353.08	846,811,353.08	58,776,051.00	115,405,683.82	13.6%	731,405,669.26
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,708,000.00	35,708,000.00	7,976,390.00	13,906,470.00	38.9%	21,801,530.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	163,116,990.00	168,616,990.00	15,548,699.35	51,618,983.00	30.6%	116,998,007.00
22020406	OTHER MAINTENANCE SERVICES	910,650,000.00	952,150,000.00	16,552,597.00	106,142,950.37	11.1%	846,007,049.63
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	200,000.00	700,000.00	7.0%	9,300,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	36,550,000.00	36,550,000.00	4,250,000.00	15,739,300.00	43.1%	20,810,700.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00	300,000.00	2,100,000.00	84.0%	400,000.00
22020413	MINOR ROAD MAINTENANCE	10,500,000.00	10,500,000.00	9,210,000.00	9,810,000.00	93.4%	690,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
220205	TRAINING - GENERAL	2,138,485,000.00	3,178,885,000.00	414,571,699.30	1,480,068,509.00	46.6%	1,698,816,491.00
22020501	LOCAL TRAINING	1,218,485,000.00	1,413,885,000.00	182,351,699.30	517,208,509.00	36.6%	896,676,491.00
22020502	INTERNATIONAL TRAINING	920,000,000.00	1,765,000,000.00	232,220,000.00	962,860,000.00	54.6%	802,140,000.00
220206	OTHER SERVICES - GENERAL	3,992,723,060.80	3,822,723,060.80	1,673,935,100.00	2,804,772,330.30	73.4%	1,017,950,730.50
22020601	SECURITY SERVICES	3,082,081,000.00	3,032,081,000.00	1,496,047,000.00	2,251,918,000.00	74.3%	780,163,000.00
22020602	OFFICE RENT	6,580,000.00	6,580,000.00	500,000.00	1,150,000.00	17.5%	5,430,000.00
22020603	RESIDENTIAL RENT	79,132,060.80	79,132,060.80	12,438,100.00	40,369,660.30	51.0%	38,762,400.50
22020605	CLEANING & FUMIGATION SERVICES	824,930,000.00	704,930,000.00	164,950,000.00	511,334,670.00	72.5%	193,595,330.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,971,721,072.00	3,974,721,072.00	33,734,049.55	144,500,429.51	3.6%	3,830,220,642.49
22020701	FINANCIAL CONSULTING	464,180,000.00	465,180,000.00	5,380,000.00	27,668,048.00	5.9%	437,511,952.00
22020702	INFORMATION TECHNOLOGY CONSULTING	68,000,000.00	70,000,000.00	7,284,049.55	20,732,700.00	29.6%	49,267,300.00
22020703	LEGAL SERVICES	3,261,300,000.00	3,261,300,000.00	10,150,000.00	73,138,000.00	2.2%	3,188,162,000.00
22020704	ENGINEERING SERVICES	10,300,000.00	10,300,000.00	50,000.00	160,000.00	1.6%	10,140,000.00
22020706	SURVEYING SERVICES	5,700,000.00	5,700,000.00	1,320,000.00	3,440,000.00	60.4%	2,260,000.00
22020707	AGRICULTURAL CONSULTING	2,100,000.00	2,100,000.00	100,000.00	1,400,000.00	66.7%	700,000.00
22020708	MEDICAL CONSULTING	160,141,072.00	160,141,072.00	9,450,000.00	17,961,681.51	11.2%	142,179,390.49
220208	FUEL & LUBRICANTS - GENERAL	99,060,000.00	100,560,000.00	2,319,999.54	6,857,981.00	6.8%	93,702,019.00
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	2,319,999.54	6,857,981.00	27.7%	17,902,019.00
220209	FINANCIAL CHARGES - GENERAL	52,040,000.00	52,040,000.00	110.96	235,338.36	0.5%	51,804,661.64
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	110.96	235,338.36	23.5%	764,661.64
220210	MISCELLANEOUS EXPENSES GENERAL	12,612,083,526.22	13,866,707,501.22	1,017,053,621.22	3,627,424,394.78	26.2%	10,239,283,106.44
22021001	REFRESHMENT & MEALS	366,088,533.00	623,088,533.00	34,948,409.30	156,650,600.69	25.1%	466,437,932.31
22021002	HONORARIUM & SITTING ALLOWANCE	2,052,814,831.00	2,276,014,831.00	340,841,475.00	850,959,166.99	37.4%	1,425,055,664.01
22021003	PUBLICITY & ADVERTISEMENTS	192,538,000.00	443,238,000.00	10,910,000.00	211,523,500.00	47.7%	231,714,500.00
22021004	MEDICAL EXPENSES-LOCAL	380,519,160.00	380,519,160.00	34,181,686.92	65,161,971.00	17.1%	315,357,189.00
22021006	POSTAGES & COURIER SERVICES	187,100,000.00	187,100,000.00	79,158,000.00	122,183,100.00	65.3%	64,916,900.00
22021007	WELFARE PACKAGES	4,314,821,039.02	4,898,345,014.02	226,869,000.00	867,032,125.10	17.7%	4,031,312,888.92
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	245,300,000.00	255,300,000.00	7,698,100.00	40,692,659.00	15.9%	214,607,341.00
22021009	SPORTING ACTIVITIES	417,350,000.00	318,350,000.00	85,619,000.00	231,890,000.00	72.8%	86,460,000.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	7,000,000.00	2,460,000.00	5,100,000.00	72.9%	1,900,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	277,496,000.00	293,496,000.00	63,533,250.00	132,533,250.00	45.2%	160,962,750.00
22021020	FOREIGN SCHOLARSHIP SCHEME	3,000,000.00	3,000,000.00	910,000.00	2,014,000.00	67.1%	986,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	123,000,000.00	128,000,000.00	57,000.00	2,475,460.00	1.9%	125,524,540.00
22021022	SCHOOL EXPENSES	38,999,939.20	45,999,939.20	15,326,700.00	24,244,192.00	52.7%	21,755,747.20
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,533,584,000.00	2,528,584,000.00	70,478,000.00	781,034,700.00	30.9%	1,747,549,300.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	285,500,000.00	286,500,000.00	2,940,000.00	28,280,670.00	9.9%	258,219,330.00
22021026	EXCO & TENDER EXPENSES	67,700,000.00	67,700,000.00	1,560,000.00	4,570,000.00	6.8%	63,130,000.00
22021027	PROJECT MONITORING EXPENSES	41,850,000.00	41,850,000.00	800,000.00	1,800,000.00	4.3%	40,050,000.00
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	-	-	0.0%	20,000,000.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	258,060,000.00	258,260,000.00	33,160,000.00	36,080,000.00	14.0%	222,180,000.00
22021032	ACCREDITATION EXPENCES	29,000,000.00	29,000,000.00	3,893,000.00	12,748,000.00	44.0%	16,252,000.00
22021033	OTHER MISC EXPENDITURE	205,362,024.00	205,362,024.00	1,710,000.00	15,451,000.00	7.5%	189,911,024.00
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%	-
2203	LOANS AND ADVANCES	2,665,000,000.00	2,665,000,000.00	-	1,395,000,000.00	52.3%	1,270,000,000.00
220301	STAFF LOANS & ADVANCES	2,665,000,000.00	2,665,000,000.00	-	1,395,000,000.00	52.3%	1,270,000,000.00
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

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2204	GRANTS AND CONTRIBUTIONS GENERAL	8,632,618,778.00	10,941,963,403.15	603,131,985.00	1,404,172,606.00	12.8%	9,537,790,797.15
220401	LOCAL GRANTS AND CONTRIBUTIONS	8,632,618,778.00	10,941,963,403.15	603,131,985.00	1,404,172,606.00	12.8%	9,537,790,797.15
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,000,000,000.00	1,000,000,000.00	228,000,000.00	628,700,000.00	62.9%	371,300,000.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	9,000,000.00	9,000,000.00	1,230,000.00	1,290,000.00	14.3%	7,710,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,053,000,000.00	2,053,000,000.00	-	-	0.0%	2,053,000,000.00
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	373,901,985.00	774,182,606.00	9.8%	7,105,080,797.15
2206	PUBLIC DEBT CHARGES	11,347,627,859.55	11,347,627,859.55	200,028,849.54	2,208,877,333.30	19.5%	9,138,750,526.25
220601	FOREIGN INTEREST / DISCOUNT	89,526,994.18	89,526,994.18	-	-	0.0%	89,526,994.18
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	89,526,994.18	89,526,994.18	-	-	0.0%	89,526,994.18
220602	DOMESTIC INTEREST / DISCOUNT	2,530,604,824.71	2,530,604,824.71	74,219,846.74	348,778,406.46	13.8%	2,181,826,418.25
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,530,604,824.71	2,530,604,824.71	74,219,846.74	348,778,406.46	13.8%	2,181,826,418.25
220603	FOREIGN PRINCIPAL	4,552,018,507.76	4,552,018,507.76	-	1,608,480,921.24	35.3%	2,943,537,586.52
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
220604	DOMESTIC PRINCIPAL	4,175,477,532.90	4,175,477,532.90	125,809,002.80	251,618,005.60	6.0%	3,923,859,527.30
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	125,809,002.80	251,618,005.60	21.4%	923,859,527.30
2207	TRANSFERS-PAYMENT	2,860,000,000.00	2,860,000,000.00	-	-	0.0%	2,860,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,860,000,000.00	2,860,000,000.00	-	-	0.0%	2,860,000,000.00
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
23	CAPITAL EXPENDITURE	451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54
2301	FIXED ASSETS PURCHASED	83,630,828,887.13	88,423,554,912.13	9,146,652,101.56	13,617,792,795.62	15.4%	74,805,762,116.51
230101	PURCHASE OF FIXED ASSETS - GENERAL	83,630,828,887.13	88,423,554,912.13	9,146,652,101.56	13,617,792,795.62	15.4%	74,805,762,116.51
23010101	PURCHASE / ACQUISITION OF LAND	6,231,966,115.13	6,231,966,115.13	1,829,454,000.00	3,335,835,000.00	53.5%	2,896,131,115.13
23010104	PURCHASE MOTOR CYCLES	2,252,500,000.00	2,252,500,000.00	96,635,000.00	96,635,000.00	4.3%	2,155,865,000.00
23010105	PURCHASE OF MOTOR VEHICLES	4,903,418,975.00	4,659,045,000.00	-	589,000,880.00	12.6%	4,070,044,120.00
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	298,000,000.00	-	-	0.0%	298,000,000.00
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	50,000,000.00	173,333,415.00	7.9%	2,009,995,187.00
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	-	-	0.0%	274,500,000.00
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	23,159,496,541.50	534,923,101.56	1,779,918,350.12	7.7%	21,379,578,191.38
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	60,000,000.00	76,530,150.50	2.4%	3,097,738,959.50
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	-	3,900,000.00	2.4%	161,100,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	11,763,000,000.00	17,113,000,000.00	6,271,800,000.00	7,096,800,000.00	41.5%	10,016,200,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,618,599,543.50	20,618,599,543.50	-	-	0.0%	20,618,599,543.50
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,449,800,000.00	3,297,400,000.00	-	-	0.0%	3,297,400,000.00
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	-	-	0.0%	160,000,000.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	800,000,000.00	800,000,000.00	283,840,000.00	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	518,000,000.00	-	-	0.0%	518,000,000.00
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	20,000,000.00	2.1%	926,000,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
2302	CONSTRUCTION / PROVISION	160,060,050,858.33	150,517,050,858.33	3,995,439,055.24	9,565,581,567.02	6.4%	140,951,469,291.31
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERA	160,060,050,858.33	150,517,050,858.33	3,995,439,055.24	9,565,581,567.02	6.4%	140,951,469,291.31
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,377,123,571.73	5,671,123,571.73	-	25,000,000.00	0.4%	5,646,123,571.73
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,153,116,643.96	1,618,116,643.96	-	-	0.0%	1,618,116,643.96
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,278,454,265.25	2,278,454,265.25	92,978,988.25	92,978,988.25	4.1%	2,185,475,277.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	12,151,470,740.00	12,151,470,740.00	-	223,770,000.00	1.8%	11,927,700,740.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,563,862,000.00	5,494,862,000.00	250,000,000.00	250,414,000.00	4.6%	5,244,448,000.00
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	202,460,066.99	981,826,552.09	15.8%	5,215,456,516.16
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	54,595,000,000.00	2,365,000,000.00	3,895,000,000.00	7.1%	50,700,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	36,421,201,040.00	36,421,201,040.00	-	2,243,252,500.18	6.2%	34,177,948,539.82
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	-	-	0.0%	200,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,355,289,529.14	12,258,789,529.14	1,070,000,000.00	1,708,339,526.50	13.9%	10,550,450,002.64
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,111,500,000.00	2,020,000,000.00	-	-	0.0%	2,020,000,000.00
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	2,920,000,000.00	-	-	0.0%	2,920,000,000.00
23020129	CONSTRUCTION OF MOSQUES	350,000,000.00	350,000,000.00	15,000,000.00	15,000,000.00	4.3%	335,000,000.00
2303	REHABILITATION / REPAIRS	87,585,336,554.46	86,381,118,561.56	2,855,323,867.86	41,497,129,034.52	48.0%	44,883,989,527.04
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	87,585,336,554.46	86,381,118,561.56	2,855,323,867.86	41,497,129,034.52	48.0%	44,883,989,527.04
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,990,000,000.00	1,990,000,000.00	155,400,000.00	155,400,000.00	7.8%	1,834,600,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,117,000,000.00	3,117,000,000.00	-	86,391,235.02	2.8%	3,030,608,764.98
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,616,237,827.20	4,616,237,827.20	-	281,654,433.88	6.1%	4,334,583,393.32
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,635,627,424.06	12,635,627,424.06	411,388,167.64	10,270,785,729.75	81.3%	2,364,841,694.31
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	3,553,727,281.20	735,000,000.00	831,543,017.49	23.4%	2,722,184,263.71
23030113	REHABILITATION / REPAIRS - ROADS	46,900,000,000.00	46,900,000,000.00	-	28,062,936,807.61	59.8%	18,837,063,192.39
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	620,000,000.00	620,000,000.00	-	-	0.0%	620,000,000.00
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	-	-	0.0%	500,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,502,744,022.00	8,866,744,022.00	692,185,880.22	826,705,880.22	9.3%	8,040,038,141.78
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	1,481,782,007.10	-	-	0.0%	1,481,782,007.10
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	861,349,820.00	71.8%	338,650,180.00
2304	PRESERVATION OF THE ENVIRONMENT	29,050,000,000.00	30,050,000,000.00	1,523,775,000.00	1,834,285,000.00	6.1%	28,215,715,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	29,050,000,000.00	30,050,000,000.00	1,523,775,000.00	1,834,285,000.00	6.1%	28,215,715,000.00
23040101	TREE PLANTING	330,000,000.00	330,000,000.00	-	510,000.00	0.2%	329,490,000.00
23040102	EROSION & FLOOD CONTROL	28,620,000,000.00	28,620,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,096,225,000.00
23040103	WILDLIFE CONSERVATION	100,000,000.00	1,100,000,000.00	-	310,000,000.00	28.2%	790,000,000.00
2305	OTHER CAPITAL PROJECTS	90,681,952,986.82	90,585,952,986.82	6,204,546,069.06	30,462,442,281.15	33.6%	60,123,510,705.68
230501	ACQUISITION OF NON TANGIBLE ASSETS	90,681,952,986.82	90,585,952,986.82	6,204,546,069.06	30,462,442,281.15	33.6%	60,123,510,705.68
23050101	RESEARCH AND DEVELOPMENT	18,538,583,167.50	19,885,583,167.50	1,471,700,820.00	6,037,224,520.59	30.4%	13,848,358,646.91
23050102	COMPUTER SOFTWARE ACQUISITION	11,434,311,661.25	11,334,311,661.25	336,838,000.00	736,838,000.00	6.5%	10,597,473,661.25
23050103	MONITORING AND EVALUATION	14,551,831,000.00	13,798,831,000.00	-	4,204,780,000.00	30.5%	9,594,051,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,857,177,759.00	2,767,177,759.00	619,500,000.00	682,535,000.00	24.7%	2,084,642,759.00
23050108	SPECIAL GARNITS AND INTERVENTION	29,761,768,051.15	32,761,768,051.15	1,671,507,249.06	13,303,064,760.56	40.6%	19,458,703,290.60
23050109	PROVISION OF AGRICULTURAL INPUTS	8,460,000,000.00	9,960,000,000.00	2,105,000,000.00	5,498,000,000.00	55.2%	4,462,000,000.00
23050199	CONTINGENCY FUND	5,078,281,347.92	78,281,347.92	-	-	0.0%	78,281,347.92

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	40,444,123,407.00	148,263,154,179.35	25.5%	432,064,314,844.45
701	GENERAL PUBLIC SERVICES	89,994,585,389.82	87,219,585,389.82	4,948,755,291.05	18,634,118,372.16	21.4%	68,585,467,017.66
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL	34,521,387,895.33	36,521,387,895.33	3,985,787,514.00	10,745,120,240.97	29.4%	25,776,267,654.36
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,104,511,836.80	26,104,511,836.80	3,917,974,898.00	8,791,136,657.35	33.7%	17,313,375,179.45
70112	FINANCIAL AND FISCAL AFFAIRS	10,416,876,058.53	10,416,876,058.53	67,812,616.00	1,953,983,583.62	18.8%	8,462,892,474.91
7013	GENERAL SERVICES	41,330,441,669.74	36,555,441,669.74	750,281,172.12	5,654,721,883.85	15.5%	30,900,719,785.89
70131	GENERAL PERSONNEL SERVICES	7,485,108,732.24	7,635,108,732.24	424,644,298.52	1,318,500,654.53	17.3%	6,316,608,077.71
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,455,438,100.35	12,455,438,100.35	29,115,350.60	3,085,762,272.60	24.8%	9,369,675,827.75
70133	OTHER GENERAL SERVICES	16,389,894,837.15	16,464,894,837.15	296,521,523.00	1,250,458,956.72	7.6%	15,214,435,880.43
7016	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	11,427,755.39	24,108,914.04	28.0%	62,019,051.16
70161	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	11,427,755.39	24,108,914.04	28.0%	62,019,051.16
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	200,028,849.54	2,208,877,333.30	19.5%	9,138,750,526.25
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	200,028,849.54	2,208,877,333.30	19.5%	9,138,750,526.25
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,709,000,000.00	1,230,000.00	1,290,000.00	0.0%	2,707,710,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,709,000,000.00	1,230,000.00	1,290,000.00	0.0%	2,707,710,000.00
703	PUBLIC ORDER AND SAFETY	46,396,994,744.72	46,396,994,744.72	1,691,891,513.91	6,940,986,577.58	14.9%	39,556,008,167.14
7031	POLICE SERVICES	20,618,599,543.50	20,618,599,543.50	-	-	0.0%	20,618,599,543.50
70311	POLICE SERVICES	20,618,599,543.50	20,618,599,543.50	-	-	0.0%	20,618,599,543.50
7032	FIRE PROTECTION SERVICES	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
70321	FIRE PROTECTION SERVICES	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
7033	LAW COURTS	24,587,395,201.22	24,587,395,201.22	1,661,891,513.91	6,850,986,577.58	27.9%	17,736,408,623.64
70331	LAW COURTS	24,587,395,201.22	24,587,395,201.22	1,661,891,513.91	6,850,986,577.58	27.9%	17,736,408,623.64
7036	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	30,000,000.00	90,000,000.00	20.9%	340,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	30,000,000.00	90,000,000.00	20.9%	340,000,000.00
704	ECONOMIC AFFAIRS	197,318,947,406.69	197,318,947,406.69	12,661,002,627.27	52,673,487,553.93	26.7%	144,645,459,852.76
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,143,777,662.71	3,143,777,662.71	70,223,417.54	174,942,480.82	5.6%	2,968,835,181.89
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,143,777,662.71	3,143,777,662.71	70,223,417.54	174,942,480.82	5.6%	2,968,835,181.89
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	100,217,155,118.63	100,217,155,118.63	11,527,108,384.19	18,966,761,961.56	18.9%	81,250,393,157.07
70421	AGRICULTURE	93,049,915,163.18	91,049,915,163.18	8,353,408,418.24	15,200,518,978.12	16.7%	75,849,396,185.06
70422	FORESTRY	32,239,955.45	32,239,955.45	23,699,965.95	23,699,965.95	73.5%	8,539,989.50
70423	FISHING AND HUNTING	7,135,000,000.00	9,135,000,000.00	3,150,000,000.00	3,742,543,017.49	41.0%	5,392,456,982.51
7043	FUEL AND ENERGY	2,798,547,415.64	2,798,547,415.64	257,127,986.65	276,240,362.08	9.9%	2,522,307,053.56
70435	ELECTRICITY	2,758,547,415.64	2,758,547,415.64	257,127,986.65	276,240,362.08	10.0%	2,482,307,053.56
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,413,000,000.00	2,413,000,000.00	566,678,000.00	591,678,000.00	24.5%	1,821,322,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,413,000,000.00	2,413,000,000.00	566,678,000.00	591,678,000.00	24.5%	1,821,322,000.00
7045	TRANSPORT	81,646,892,464.44	81,646,892,464.44	188,778,629.22	30,975,026,120.46	37.9%	50,671,866,343.98
70451	ROAD TRANSPORT	77,921,534,473.24	78,701,534,473.24	117,095,654.67	30,774,777,196.81	39.1%	47,926,757,276.43
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	71,682,974.55	200,248,923.65	7.4%	2,520,109,067.55
7046	COMMUNICATION	6,900,000,000.00	6,900,000,000.00	13,180,000.00	1,573,180,000.00	22.8%	5,326,820,000.00
70461	COMMUNICATION	6,900,000,000.00	6,900,000,000.00	13,180,000.00	1,573,180,000.00	22.8%	5,326,820,000.00
7047	OTHER INDUSTRIES	199,574,745.27	199,574,745.27	37,906,209.67	115,658,629.01	58.0%	83,916,116.26
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	95,937,793.60	95,937,793.60	24,834,280.92	75,702,842.76	78.9%	20,234,950.84
70473	TOURISM	103,636,951.67	103,636,951.67	13,071,928.75	39,955,786.25	38.6%	63,681,165.42
705	ENVIRONMENTAL PROTECTION	29,394,882,710.07	29,394,882,710.07	1,628,283,209.50	1,832,804,929.58	6.2%	27,562,077,780.49
7051	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	600,000.00	1,770,000.00	30.3%	4,080,000.00
70511	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	600,000.00	1,770,000.00	30.3%	4,080,000.00
7053	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	29,184,032,710.07	29,184,032,710.07	1,627,683,209.50	1,831,034,929.58	6.3%	27,352,997,780.49
70561	ENVIRONMENTAL PROTECTION N.E.C.	29,184,032,710.07	29,184,032,710.07	1,627,683,209.50	1,831,034,929.58	6.3%	27,352,997,780.49

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
706	HOUSING AND COMMUNITY AMENITIES	45,227,481,658.57	45,032,481,658.57	3,684,605,595.67	7,074,380,092.77	15.7%	37,958,101,565.80
7061	HOUSING DEVELOPMENT	23,215,812,614.30	23,140,812,614.30	2,747,452,117.07	4,644,774,694.70	20.1%	18,496,037,919.60
70611	HOUSING DEVELOPMENT	23,215,812,614.30	23,140,812,614.30	2,747,452,117.07	4,644,774,694.70	20.1%	18,496,037,919.60
7062	COMMUNITY DEVELOPMENT	11,732,709,382.86	11,612,709,382.86	309,140,497.66	1,585,698,819.67	13.7%	10,027,010,563.19
70621	COMMUNITY DEVELOPMENT	11,732,709,382.86	11,612,709,382.86	309,140,497.66	1,585,698,819.67	13.7%	10,027,010,563.19
7063	WATER SUPPLY	10,028,959,661.41	10,028,959,661.41	628,012,980.94	843,906,578.40	8.4%	9,185,053,083.01
70631	WATER SUPPLY	10,028,959,661.41	10,028,959,661.41	628,012,980.94	843,906,578.40	8.4%	9,185,053,083.01
7064	STREET LIGHTING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
70641	STREET LIGHTING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
707	HEALTH	58,190,438,004.84	58,190,438,004.84	3,643,112,256.27	11,106,417,455.85	19.1%	47,084,020,548.99
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,665,695,764.19	1,665,695,764.19	-	-	0.0%	1,665,695,764.19
70711	PHARMACEUTICAL PRODUCTS	1,665,695,764.19	1,665,695,764.19	-	-	0.0%	1,665,695,764.19
7073	HOSPITAL SERVICES	9,047,175,302.77	9,047,175,302.77	213,853,724.65	1,004,333,748.32	11.1%	8,042,841,554.45
70731	GENERAL HOSPITAL SERVICES	4,047,165,847.14	4,047,165,847.14	213,853,724.65	701,761,970.20	17.3%	3,345,403,876.94
70732	SPECIALIZED HOSPITAL SERVICES	5,000,009,455.63	5,000,009,455.63	-	302,571,778.12	6.1%	4,697,437,677.51
7074	PUBLIC HEALTH SERVICES	14,910,647,652.63	14,910,647,652.63	826,241,361.62	2,159,748,352.18	14.5%	12,750,899,300.45
70741	PUBLIC HEALTH SERVICES	14,910,647,652.63	14,910,647,652.63	826,241,361.62	2,159,748,352.18	14.5%	12,750,899,300.45
7076	HEALTH N.E.C.	32,566,919,285.25	32,566,919,285.25	2,603,017,170.00	7,942,335,355.35	24.4%	24,624,583,929.90
70761	HEALTH N.E.C.	32,566,919,285.25	32,566,919,285.25	2,603,017,170.00	7,942,335,355.35	24.4%	24,624,583,929.90
708	RECREATION, CULTURE AND RELIGION	15,780,695,885.52	15,273,095,885.52	1,760,200,933.82	5,400,854,154.13	35.4%	9,872,241,731.40
7081	RECREATIONAL AND SPORTING SERVICES	810,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	810,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
7082	CULTURAL SERVICES	90,600,000.00	93,000,000.00	1,410,000.00	4,410,000.00	4.7%	88,590,000.00
70821	CULTURAL SERVICES	90,600,000.00	93,000,000.00	1,410,000.00	4,410,000.00	4.7%	88,590,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,090,048,040.92	2,090,048,040.92	132,625,501.52	924,926,325.01	44.3%	1,165,121,715.91
70831	BROADCASTING AND PUBLISHING SERVICES	2,090,048,040.92	2,090,048,040.92	132,625,501.52	924,926,325.01	44.3%	1,165,121,715.91
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,790,047,844.60	12,790,047,844.60	1,626,165,432.30	4,471,517,829.12	35.0%	8,318,530,015.49
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,790,047,844.60	12,790,047,844.60	1,626,165,432.30	4,471,517,829.12	35.0%	8,318,530,015.49
709	EDUCATION	54,329,498,642.42	54,329,498,642.42	4,975,163,609.58	24,630,032,712.98	45.3%	29,699,465,929.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	12,227,982,556.12	12,227,982,556.12	-	2,579,485,110.70	21.1%	9,648,497,445.42
70912	PRIMARY EDUCATION	12,227,982,556.12	12,227,982,556.12	-	2,579,485,110.70	21.1%	9,648,497,445.42
7092	SECONDARY EDUCATION	17,415,274,768.67	17,415,274,768.67	2,119,106,951.93	13,568,633,957.23	77.9%	3,846,640,811.44
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	-	185,127,021.33	8.7%	1,951,805,003.77
70922	UPPER SECONDARY EDUCATION	15,278,342,743.57	15,278,342,743.57	2,119,106,951.93	13,383,506,935.90	87.6%	1,894,835,807.67
7094	TERTIARY EDUCATION	17,460,266,575.93	17,460,266,575.93	962,984,352.29	5,564,516,040.31	31.9%	11,895,750,535.62
70941	FIRST STAGE OF TERTIARY EDUCATION	5,924,069,053.18	5,924,069,053.18	788,494,115.24	1,940,133,402.89	32.8%	3,983,935,650.29
70942	SECOND STAGE OF TERTIARY EDUCATION	11,536,197,522.75	11,536,197,522.75	174,490,237.05	3,624,382,637.42	31.4%	7,911,814,885.33
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,521,901,169.28	1,521,901,169.28	363,274,623.90	558,785,936.48	36.7%	963,115,232.80
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,521,901,169.28	1,521,901,169.28	363,274,623.90	558,785,936.48	36.7%	963,115,232.80
7097	R & D EDUCATION	111,120,763.07	111,120,763.07	21,950,186.32	55,925,465.80	50.3%	55,195,297.27
70971	R & D EDUCATION	111,120,763.07	111,120,763.07	21,950,186.32	55,925,465.80	50.3%	55,195,297.27
7098	EDUCATION N.E.C.	5,592,952,809.35	5,592,952,809.35	1,507,847,495.14	2,302,686,202.46	41.2%	3,290,266,606.89
70981	EDUCATION N.E.C.	5,592,952,809.35	5,592,952,809.35	1,507,847,495.14	2,302,686,202.46	41.2%	3,290,266,606.89
710	SOCIAL PROTECTION	43,693,944,581.15	47,071,544,581.15	5,451,108,369.93	19,970,072,330.37	42.4%	27,101,472,250.78
7101	SICKNESS AND DISABILITY	829,600,000.00	829,600,000.00	20,800,000.00	20,800,000.00	2.5%	808,800,000.00
71012	DISABILITY	829,600,000.00	829,600,000.00	20,800,000.00	20,800,000.00	2.5%	808,800,000.00
7102	OLD AGE	15,674,485,062.40	15,694,485,062.40	2,151,728,909.33	5,951,913,482.23	37.9%	9,742,571,580.17
71021	OLD AGE	15,674,485,062.40	15,694,485,062.40	2,151,728,909.33	5,951,913,482.23	37.9%	9,742,571,580.17
7104	FAMILY AND CHILDREN	9,200,077,254.40	9,200,077,254.40	1,146,073,501.86	2,640,014,584.21	28.7%	6,560,062,670.19
71041	FAMILY AND CHILDREN	9,200,077,254.40	9,200,077,254.40	1,146,073,501.86	2,640,014,584.21	28.7%	6,560,062,670.19
7105	UNEMPLOYMENT	2,208,542,264.35	2,718,542,264.35	360,970,958.74	1,839,989,544.73	67.7%	878,552,719.62
71051	UNEMPLOYMENT	2,208,542,264.35	2,718,542,264.35	360,970,958.74	1,839,989,544.73	67.7%	878,552,719.62
7109	SOCIAL PROTECTION N.E.C.	15,781,240,000.00	18,628,840,000.00	1,771,535,000.00	9,517,354,719.20	51.1%	9,111,485,280.80
71091	SOCIAL PROTECTION N.E.C.	15,781,240,000.00	18,628,840,000.00	1,771,535,000.00	9,517,354,719.20	51.1%	9,111,485,280.80

Table 11: Personnel Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	58,619,561,792.41	58,598,435,160.16	9,863,068,415.72	31,213,174,124.32	53.3%	27,385,261,035.84
701	GENERAL PUBLIC SERVICES	5,294,665,907.07	5,294,665,907.07	338,840,931.51	1,909,767,199.92	36.1%	3,384,898,707.15
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND LEGISLATIVE ORGANS	3,040,433,157.20	3,040,433,157.20	99,893,514.00	1,148,797,049.68	37.8%	1,891,636,107.52
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,278,591,931.80	1,278,591,931.80	47,555,398.00	426,561,258.35	33.4%	852,030,673.45
70112	FINANCIAL AND FISCAL AFFAIRS	1,761,841,225.40	1,761,841,225.40	52,338,116.00	722,235,791.33	41.0%	1,039,605,434.07
7013	GENERAL SERVICES	2,192,104,784.67	2,192,104,784.67	228,519,662.12	740,881,236.20	33.8%	1,451,223,548.47
70131	GENERAL PERSONNEL SERVICES	1,033,190,044.24	1,033,190,044.24	223,744,298.52	672,877,899.53	65.1%	360,312,144.71
70132	OVERALL PLANNING AND STATISTICAL SERVICES	66,450,903.28	66,450,903.28	4,628,350.60	35,447,272.60	53.3%	31,003,630.68
70133	OTHER GENERAL SERVICES	1,092,463,837.15	1,092,463,837.15	147,013.00	32,556,064.07	3.0%	1,059,907,773.08
7016	GENERAL PUBLIC SERVICES N.E.C.	62,127,965.20	62,127,965.20	10,427,755.39	20,088,914.04	32.3%	42,039,051.16
70161	GENERAL PUBLIC SERVICES N.E.C.	62,127,965.20	62,127,965.20	10,427,755.39	20,088,914.04	32.3%	42,039,051.16
703	PUBLIC ORDER AND SAFETY	2,044,456,534.82	2,044,456,534.82	422,636,568.69	1,316,515,282.36	64.4%	727,941,252.46
7033	LAW COURTS	2,044,456,534.82	2,044,456,534.82	422,636,568.69	1,316,515,282.36	64.4%	727,941,252.46
70331	LAW COURTS	2,044,456,534.82	2,044,456,534.82	422,636,568.69	1,316,515,282.36	64.4%	727,941,252.46
704	ECONOMIC AFFAIRS	3,697,037,918.49	3,697,037,918.49	424,454,089.02	2,124,717,690.40	57.5%	1,572,320,228.09
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR	111,406,947.71	141,406,947.71	31,203,417.54	93,922,480.82	66.4%	47,484,466.89
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	111,406,947.71	141,406,947.71	31,203,417.54	93,922,480.82	66.4%	47,484,466.89
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,760,217,917.43	2,760,217,917.43	218,906,834.19	1,409,683,394.07	51.1%	1,350,534,523.36
70421	AGRICULTURE	2,730,617,961.98	2,730,617,961.98	196,706,868.24	1,387,483,428.12	50.8%	1,343,134,533.86
70422	FORESTRY	29,599,955.45	29,599,955.45	22,199,965.95	22,199,965.95	75.0%	7,399,989.50
7043	FUEL AND ENERGY	32,479,415.64	32,479,415.64	7,838,998.40	24,296,373.83	74.8%	8,183,041.81
70435	ELECTRICITY	32,479,415.64	32,479,415.64	7,838,998.40	24,296,373.83	74.8%	8,183,041.81
7045	TRANSPORT	630,858,892.44	630,858,892.44	130,678,629.22	489,336,812.67	77.6%	141,522,079.77
70451	ROAD TRANSPORT	513,833,433.24	513,833,433.24	97,995,654.67	391,287,889.02	76.2%	122,545,544.22
70454	AIR TRANSPORT	117,025,459.20	117,025,459.20	32,682,974.55	98,048,923.65	83.8%	18,976,535.55
7047	OTHER INDUSTRIES	132,074,745.27	132,074,745.27	35,826,209.67	107,478,629.01	81.4%	24,596,116.26
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	81,287,793.60	81,287,793.60	23,934,280.92	71,802,842.76	88.3%	9,484,950.84
70473	TOURISM	50,786,951.67	50,786,951.67	11,891,928.75	35,675,786.25	70.2%	15,111,165.42
705	ENVIRONMENTAL PROTECTION	282,432,710.07	313,088,084.92	71,758,209.50	217,389,929.58	69.4%	95,698,155.34
7056	ENVIRONMENTAL PROTECTION N.E.C.	282,432,710.07	313,088,084.92	71,758,209.50	217,389,929.58	69.4%	95,698,155.34
70561	ENVIRONMENTAL PROTECTION N.E.C.	282,432,710.07	313,088,084.92	71,758,209.50	217,389,929.58	69.4%	95,698,155.34
706	HOUSING AND COMMUNITY AMMENITIES	916,260,873.55	959,478,866.45	349,049,860.67	710,283,896.25	74.0%	249,194,970.20
7061	HOUSING DEVELOPMENT	187,388,379.78	230,606,372.68	47,593,117.07	150,864,694.70	65.4%	79,741,677.98
70611	HOUSING DEVELOPMENT	187,388,379.78	230,606,372.68	47,593,117.07	150,864,694.70	65.4%	79,741,677.98
7062	COMMUNITY DEVELOPMENT	331,524,279.36	331,524,279.36	89,143,107.66	248,323,203.17	74.9%	83,201,076.19
70621	COMMUNITY DEVELOPMENT	331,524,279.36	331,524,279.36	89,143,107.66	248,323,203.17	74.9%	83,201,076.19
7063	WATER SUPPLY	397,348,214.41	397,348,214.41	212,313,635.94	311,095,998.38	78.3%	86,252,216.03
70631	WATER SUPPLY	397,348,214.41	397,348,214.41	212,313,635.94	311,095,998.38	78.3%	86,252,216.03
707	HEALTH	11,182,416,776.89	11,182,416,776.89	2,673,241,682.65	7,869,706,708.67	70.4%	3,312,710,068.22
7073	HOSPITAL SERVICES	994,456,830.89	994,456,830.89	203,003,724.65	605,431,970.20	60.9%	389,024,860.69
70731	GENERAL HOSPITAL SERVICES	994,456,830.89	994,456,830.89	203,003,724.65	605,431,970.20	60.9%	389,024,860.69
7076	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	2,470,237,958.00	7,264,274,738.47	71.3%	2,923,685,207.53
70761	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	2,470,237,958.00	7,264,274,738.47	71.3%	2,923,685,207.53

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
708	RECREATION, CULTURE AND RELIGION	627,735,885.52	627,735,885.52	114,063,936.07	392,199,425.65	62.5%	235,536,459.87
7083	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	573,538,040.92	113,130,501.52	371,816,214.46	64.8%	201,721,826.46
70831	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	573,538,040.92	113,130,501.52	371,816,214.46	64.8%	201,721,826.46
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	933,434.55	20,383,211.19	37.6%	33,814,633.41
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	933,434.55	20,383,211.19	37.6%	33,814,633.41
709	EDUCATION	18,676,545,604.85	18,529,545,604.85	3,242,284,713.68	10,533,338,718.32	56.8%	7,996,206,886.53
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
70912	PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
7092	SECONDARY EDUCATION	4,215,793,845.57	4,215,793,845.57	1,467,432,895.05	3,182,779,627.99	75.5%	1,033,014,217.58
70922	UPPER-SECONDARY EDUCATION	4,215,793,845.57	4,215,793,845.57	1,467,432,895.05	3,182,779,627.99	75.5%	1,033,014,217.58
7094	TERTIARY EDUCATION	7,628,184,498.66	7,481,184,498.66	821,236,233.27	3,999,312,838.59	53.5%	3,481,871,660.07
70941	FIRST STAGE OF TERTIARY EDUCATION	3,322,098,606.91	3,212,098,606.91	652,790,996.22	1,676,044,724.87	52.2%	1,536,053,882.04
70942	SECOND STAGE OF TERTIARY EDUCATION	4,306,085,891.75	4,269,085,891.75	168,445,237.05	2,323,268,113.72	54.4%	1,945,817,778.03
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	339,374,623.90	508,735,936.48	37.0%	865,760,232.80
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	339,374,623.90	508,735,936.48	37.0%	865,760,232.80
7097	R & D EDUCATION	53,420,763.07	53,420,763.07	20,650,186.32	51,625,465.80	96.6%	1,795,297.27
70971	R & D EDUCATION	53,420,763.07	53,420,763.07	20,650,186.32	51,625,465.80	96.6%	1,795,297.27
7098	EDUCATION N.E.C.	1,919,546,080.15	1,919,546,080.15	593,590,775.14	1,317,568,482.46	68.6%	601,977,597.69
70981	EDUCATION N.E.C	1,919,546,080.15	1,919,546,080.15	593,590,775.14	1,317,568,482.46	68.6%	601,977,597.69
710	SOCIAL PROTECTION	15,928,009,581.15	15,950,009,581.15	2,226,738,423.93	6,139,255,273.17	38.5%	9,810,754,307.98
7101	SICKNESS AND DISABILITY	23,000,000.00	23,000,000.00	17,400,000.00	17,400,000.00	75.7%	5,600,000.00
71012	DISABILITY	23,000,000.00	23,000,000.00	17,400,000.00	17,400,000.00	75.7%	5,600,000.00
7102	OLD AGE	15,639,435,062.40	15,641,435,062.40	2,147,259,149.33	5,939,253,802.23	38.0%	9,702,181,260.17
71021	OLD AGE	15,639,435,062.40	15,641,435,062.40	2,147,259,149.33	5,939,253,802.23	38.0%	9,702,181,260.17
7104	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	36,108,415.86	103,656,652.21	72.1%	40,035,602.19
71041	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	36,108,415.86	103,656,652.21	72.1%	40,035,602.19
7105	UNEMPLOYMENT	119,642,264.35	119,642,264.35	25,970,858.74	78,944,818.73	66.0%	40,697,445.62
71051	UNEMPLOYMENT	119,642,264.35	119,642,264.35	25,970,858.74	78,944,818.73	66.0%	40,697,445.62
7109	SOCIAL PROTECTION N.E.C.	22,240,000.00	22,240,000.00	-	-	0.0%	22,240,000.00
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 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	45,194,491,307.10	47,956,765,282.10	6,052,158,063.02	15,064,699,437.42	31.4%	32,892,065,844.68
701	GENERAL PUBLIC SERVICES	29,713,949,046.00	31,158,823,021.00	3,955,112,510.00	9,014,770,693.00	28.9%	22,144,052,328.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	22,724,605,358.00	23,941,479,333.00	3,436,694,000.00	7,854,268,982.00	32.8%	16,087,210,351.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,193,895,930.00	20,410,769,905.00	3,421,219,500.00	7,377,983,399.00	36.1%	13,032,786,506.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,530,709,428.00	3,530,709,428.00	15,474,500.00	476,285,583.00	13.5%	3,054,423,845.00
7013	GENERAL SERVICES	6,967,343,688.00	7,195,343,688.00	517,418,510.00	1,156,551,711.00	16.1%	6,038,791,977.00
70131	GENERAL PERSONNEL SERVICES	784,018,688.00	934,018,688.00	200,900,000.00	492,500,000.00	52.7%	441,518,688.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	537,544,000.00	540,544,000.00	24,463,000.00	129,943,000.00	24.0%	410,601,000.00
70133	OTHER GENERAL SERVICES	5,645,781,000.00	5,720,781,000.00	292,055,510.00	534,108,711.00	9.3%	5,186,672,289.00
7016	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	22,000,000.00	1,000,000.00	3,950,000.00	18.0%	18,050,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	22,000,000.00	22,000,000.00	1,000,000.00	3,950,000.00	18.0%	18,050,000.00
703	PUBLIC ORDER AND SAFETY	5,158,152,000.00	5,738,152,000.00	623,509,065.00	1,687,703,875.00	29.4%	4,050,448,125.00
7033	LAW COURTS	4,858,152,000.00	5,338,152,000.00	596,679,065.00	1,605,173,875.00	30.1%	3,732,978,125.00
70331	LAW COURTS	4,858,152,000.00	5,338,152,000.00	596,679,065.00	1,605,173,875.00	30.1%	3,732,978,125.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	300,000,000.00	400,000,000.00	26,830,000.00	82,530,000.00	20.6%	317,470,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	300,000,000.00	400,000,000.00	26,830,000.00	82,530,000.00	20.6%	317,470,000.00
704	ECONOMIC AFFAIRS	1,266,345,000.00	1,741,345,000.00	159,141,550.00	468,280,550.00	26.9%	1,273,064,450.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIR	332,357,000.00	332,357,000.00	39,020,000.00	80,120,000.00	24.1%	252,237,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	332,357,000.00	332,357,000.00	39,020,000.00	80,120,000.00	24.1%	252,237,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	262,070,000.00	262,070,000.00	31,301,550.00	120,085,550.00	45.8%	141,984,450.00
70421	AGRICULTURE	259,530,000.00	259,530,000.00	29,901,550.00	118,685,550.00	45.7%	140,844,450.00
70422	FORESTRY	2,540,000.00	2,540,000.00	1,400,000.00	1,400,000.00	55.1%	1,140,000.00
7043	FUEL AND ENERGY	5,118,000.00	5,118,000.00	910,000.00	3,565,000.00	69.7%	1,553,000.00
70435	ELECTRICITY	5,118,000.00	5,118,000.00	910,000.00	3,565,000.00	69.7%	1,553,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	50,500,000.00	50,500,000.00	15,000,000.00	40,000,000.00	79.2%	10,500,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	50,500,000.00	50,500,000.00	15,000,000.00	40,000,000.00	79.2%	10,500,000.00
7045	TRANSPORT	489,000,000.00	964,000,000.00	57,650,000.00	173,150,000.00	18.0%	790,850,000.00
70451	ROAD TRANSPORT	89,000,000.00	564,000,000.00	19,100,000.00	72,300,000.00	12.8%	491,700,000.00
70454	AIR TRANSPORT	400,000,000.00	400,000,000.00	38,550,000.00	100,850,000.00	25.2%	299,150,000.00
7046	COMMUNICATION	59,900,000.00	59,900,000.00	13,180,000.00	43,180,000.00	72.1%	16,720,000.00
70461	COMMUNICATION	59,900,000.00	59,900,000.00	13,180,000.00	43,180,000.00	72.1%	16,720,000.00
7047	OTHER INDUSTRIES	67,400,000.00	67,400,000.00	2,080,000.00	8,180,000.00	12.1%	59,220,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	14,600,000.00	14,600,000.00	900,000.00	3,900,000.00	26.7%	10,700,000.00
70473	TOURISM	52,800,000.00	52,800,000.00	1,180,000.00	4,280,000.00	8.1%	48,520,000.00
705	ENVIRONMENTAL PROTECTION	183,750,000.00	155,750,000.00	32,750,000.00	91,280,000.00	58.6%	64,470,000.00
7051	WASTE MANAGEMENT	5,750,000.00	5,750,000.00	600,000.00	1,770,000.00	30.8%	3,980,000.00
70511	WASTE MANAGEMENT	5,750,000.00	5,750,000.00	600,000.00	1,770,000.00	30.8%	3,980,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	178,000,000.00	150,000,000.00	32,150,000.00	89,510,000.00	59.7%	60,490,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	178,000,000.00	150,000,000.00	32,150,000.00	89,510,000.00	59.7%	60,490,000.00
706	HOUSING AND COMMUNITY AMMENITIES	2,527,992,965.00	2,407,992,965.00	656,711,735.00	1,207,305,435.00	50.1%	1,200,687,530.00
7061	HOUSING DEVELOPMENT	120,007,142.00	120,007,142.00	26,405,000.00	74,740,000.00	62.3%	45,267,142.00
70611	HOUSING DEVELOPMENT	120,007,142.00	120,007,142.00	26,405,000.00	74,740,000.00	62.3%	45,267,142.00
7062	COMMUNITY DEVELOPMENT	1,114,900,000.00	994,900,000.00	214,607,390.00	686,146,090.00	69.0%	308,753,910.00
70621	COMMUNITY DEVELOPMENT	1,114,900,000.00	994,900,000.00	214,607,390.00	686,146,090.00	69.0%	308,753,910.00
7063	WATER SUPPLY	1,293,085,823.00	1,293,085,823.00	415,699,345.00	446,419,345.00	34.5%	846,666,478.00
70631	WATER SUPPLY	1,293,085,823.00	1,293,085,823.00	415,699,345.00	446,419,345.00	34.5%	846,666,478.00

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
707	HEALTH	1,776,962,537.00	1,776,962,537.00	72,366,727.00	286,975,727.00	16.1%	1,489,986,810.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
70711	PHARMACEUTICAL PRODUCTS	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
7073	HOSPITAL SERVICES	569,054,751.00	569,054,751.00	10,550,000.00	95,010,000.00	16.7%	474,044,751.00
70731	GENERAL HOSPITAL SERVICES	569,054,751.00	569,054,751.00	10,550,000.00	95,010,000.00	16.7%	474,044,751.00
7074	PUBLIC HEALTH SERVICES	205,340,000.00	205,340,000.00	3,101,500.00	17,751,500.00	8.6%	187,588,500.00
70741	PUBLIC HEALTH SERVICES	205,340,000.00	205,340,000.00	3,101,500.00	17,751,500.00	8.6%	187,588,500.00
7076	HEALTH N.E.C.	964,717,786.00	964,717,786.00	58,715,227.00	174,214,227.00	18.1%	790,503,559.00
70761	HEALTH N.E.C.	964,717,786.00	964,717,786.00	58,715,227.00	174,214,227.00	18.1%	790,503,559.00
708	RECREATION, CULTURE AND RELIGION	844,710,000.00	1,207,110,000.00	81,530,000.00	743,438,000.00	61.6%	463,672,000.00
7082	CULTURAL SERVICES	3,600,000.00	6,000,000.00	1,410,000.00	4,410,000.00	73.5%	1,590,000.00
70821	CULTURAL SERVICES	3,600,000.00	6,000,000.00	1,410,000.00	4,410,000.00	73.5%	1,590,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	111,360,000.00	471,360,000.00	19,470,000.00	270,723,000.00	57.4%	200,637,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	111,360,000.00	471,360,000.00	19,470,000.00	270,723,000.00	57.4%	200,637,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	729,750,000.00	729,750,000.00	60,650,000.00	468,305,000.00	64.2%	261,445,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	729,750,000.00	729,750,000.00	60,650,000.00	468,305,000.00	64.2%	261,445,000.00
709	EDUCATION	2,253,394,759.10	2,399,394,759.10	322,966,119.02	1,122,583,686.42	46.8%	1,276,811,072.68
7091	PRE-PRIMARY AND PRIMARY EDUCATION	310,800,000.00	310,800,000.00	-	133,760,000.00	43.0%	177,040,000.00
70912	PRIMARY EDUCATION	310,800,000.00	310,800,000.00	-	133,760,000.00	43.0%	177,040,000.00
7092	SECONDARY EDUCATION	428,300,000.00	428,300,000.00	116,058,000.00	229,126,000.00	53.5%	199,174,000.00
70922	UPPER-SECONDARY EDUCATION	428,300,000.00	428,300,000.00	116,058,000.00	229,126,000.00	53.5%	199,174,000.00
7094	TERTIARY EDUCATION	924,819,759.10	1,070,819,759.10	140,778,119.02	593,556,686.42	55.4%	477,263,072.68
70941	FIRST STAGE OF TERTIARY EDUCATION	399,959,759.10	508,959,759.10	135,373,119.02	263,558,678.02	51.8%	245,401,081.08
70942	SECOND STAGE OF TERTIARY EDUCATION	524,860,000.00	561,860,000.00	5,405,000.00	329,998,008.40	58.7%	231,861,991.60
7095	EDUCATION NOT DEFINABLE BY LEVEL	107,155,000.00	107,155,000.00	23,900,000.00	50,050,000.00	46.7%	57,105,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	107,155,000.00	107,155,000.00	23,900,000.00	50,050,000.00	46.7%	57,105,000.00
7097	R & D EDUCATION	7,700,000.00	7,700,000.00	1,300,000.00	4,300,000.00	55.8%	3,400,000.00
70971	R & D EDUCATION	7,700,000.00	7,700,000.00	1,300,000.00	4,300,000.00	55.8%	3,400,000.00
7098	EDUCATION N.E.C.	474,620,000.00	474,620,000.00	40,930,000.00	111,791,000.00	23.6%	362,829,000.00
70981	EDUCATION N.E.C.	474,620,000.00	474,620,000.00	40,930,000.00	111,791,000.00	23.6%	362,829,000.00
710	SOCIAL PROTECTION	1,469,235,000.00	1,371,235,000.00	148,070,357.00	442,361,471.00	32.3%	928,873,529.00
7101	SICKNESS AND DISABILITY	23,600,000.00	23,600,000.00	3,100,000.00	3,100,000.00	13.1%	20,500,000.00
71012	DISABILITY	23,600,000.00	23,600,000.00	3,100,000.00	3,100,000.00	13.1%	20,500,000.00
7102	OLD AGE	34,500,000.00	51,500,000.00	4,269,760.00	12,149,680.00	23.6%	39,350,320.00
71021	OLD AGE	34,500,000.00	51,500,000.00	4,269,760.00	12,149,680.00	23.6%	39,350,320.00
7104	FAMILY AND CHILDREN	125,885,000.00	140,885,000.00	32,800,597.00	101,901,791.00	72.3%	38,983,209.00
71041	FAMILY AND CHILDREN	125,885,000.00	140,885,000.00	32,800,597.00	101,901,791.00	72.3%	38,983,209.00
7105	UNEMPLOYMENT	443,200,000.00	313,200,000.00	92,000,000.00	259,490,000.00	82.9%	53,710,000.00
71051	UNEMPLOYMENT	443,200,000.00	313,200,000.00	92,000,000.00	259,490,000.00	82.9%	53,710,000.00
7109	SOCIAL PROTECTION N.E.C.	842,050,000.00	842,050,000.00	15,900,000.00	65,720,000.00	7.8%	776,330,000.00
71091	SOCIAL PROTECTION N.E.C.	842,050,000.00	842,050,000.00	15,900,000.00	65,720,000.00	7.8%	776,330,000.00

Table 13: Capital Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54
701	GENERAL PUBLIC SERVICES	33,141,946,577.20	26,922,072,602.20	-	4,429,572,495.94	16.5%	22,492,500,106.26
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FIS	6,182,599,380.13	4,965,725,405.13	-	715,412,559.29	14.4%	4,250,312,845.84
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,820,523,975.00	603,650,000.00	-	-	0.0%	603,650,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,362,075,405.13	4,362,075,405.13	-	715,412,559.29	16.4%	3,646,662,845.84
7013	GENERAL SERVICES	26,959,347,197.07	21,956,347,197.07	-	3,714,159,936.65	16.9%	18,242,187,260.42
70131	GENERAL PERSONNEL SERVICES	5,602,000,000.00	5,602,000,000.00	-	153,122,755.00	2.7%	5,448,877,245.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,807,347,197.07	11,804,347,197.07	-	2,890,780,000.00	24.5%	8,913,567,197.07
70133	OTHER GENERAL SERVICES	4,550,000,000.00	4,550,000,000.00	-	670,257,181.65	14.7%	3,879,742,818.35
703	PUBLIC ORDER AND SAFETY	36,511,686,209.90	36,031,686,209.90	642,185,880.22	2,532,687,420.22	7.0%	33,498,998,789.68
7031	POLICE SERVICES	20,618,599,543.50	20,618,599,543.50	-	-	0.0%	20,618,599,543.50
70311	POLICE SERVICES	20,618,599,543.50	20,618,599,543.50	-	-	0.0%	20,618,599,543.50
7032	FIRE PROTECTION SERVICES	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
70321	FIRE PROTECTION SERVICES	861,000,000.00	861,000,000.00	-	-	0.0%	861,000,000.00
7033	LAW COURTS	15,032,086,666.40	14,552,086,666.40	642,185,880.22	2,532,687,420.22	17.4%	12,019,399,246.18
70331	LAW COURTS	15,032,086,666.40	14,552,086,666.40	642,185,880.22	2,532,687,420.22	17.4%	12,019,399,246.18
704	ECONOMIC AFFAIRS	192,195,724,568.20	191,385,724,568.20	12,071,856,988.25	50,062,589,313.53	26.2%	141,323,135,254.67
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,695,013,715.00	2,665,013,715.00	-	-	0.0%	2,665,013,715.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,695,013,715.00	2,665,013,715.00	-	-	0.0%	2,665,013,715.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	97,026,727,281.20	97,026,727,281.20	11,276,800,000.00	17,431,343,017.49	18.0%	79,595,384,263.71
70421	AGRICULTURE	89,891,727,281.20	87,891,727,281.20	8,126,800,000.00	13,688,800,000.00	15.6%	74,202,927,281.20
70423	FISHING AND HUNTING	7,135,000,000.00	9,135,000,000.00	3,150,000,000.00	3,742,543,017.49	41.0%	5,392,456,982.51
7043	FUEL AND ENERGY	2,760,950,000.00	2,760,950,000.00	248,378,988.25	248,378,988.25	9.0%	2,512,571,011.75
70435	ELECTRICITY	2,720,950,000.00	2,720,950,000.00	248,378,988.25	248,378,988.25	9.1%	2,472,571,011.75
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,353,000,000.00	2,353,000,000.00	546,678,000.00	546,678,000.00	23.2%	1,806,322,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,353,000,000.00	2,353,000,000.00	546,678,000.00	546,678,000.00	23.2%	1,806,322,000.00
7045	TRANSPORT	80,520,033,572.00	79,740,033,572.00	-	30,306,189,307.79	38.0%	49,433,844,264.21
70451	ROAD TRANSPORT	77,313,701,040.00	77,313,701,040.00	-	30,306,189,307.79	39.2%	47,007,511,732.21
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	-	-	0.0%	2,201,332,532.00
7046	COMMUNICATION	6,840,000,000.00	6,840,000,000.00	-	1,530,000,000.00	22.4%	5,310,000,000.00
70461	COMMUNICATION	6,840,000,000.00	6,840,000,000.00	-	1,530,000,000.00	22.4%	5,310,000,000.00
705	ENVIRONMENTAL PROTECTION	28,925,000,000.00	28,925,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,401,225,000.00
7053	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70531	POLLUTION ABATEMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	28,720,000,000.00	28,720,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,196,225,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,720,000,000.00	28,720,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,196,225,000.00
706	HOUSING AND COMMUNITY AMMENITIES	41,758,704,962.02	41,640,486,969.12	2,673,454,000.00	5,143,335,761.52	12.4%	36,497,151,207.60
7061	HOUSING DEVELOPMENT	22,906,974,234.52	22,788,756,241.62	2,673,454,000.00	4,418,605,000.00	19.4%	18,370,151,241.62
70611	HOUSING DEVELOPMENT	22,906,974,234.52	22,788,756,241.62	2,673,454,000.00	4,418,605,000.00	19.4%	18,370,151,241.62
7062	COMMUNITY DEVELOPMENT	10,265,285,103.50	10,265,285,103.50	-	638,339,526.50	6.2%	9,626,945,577.00
70621	COMMUNITY DEVELOPMENT	10,265,285,103.50	10,265,285,103.50	-	638,339,526.50	6.2%	9,626,945,577.00
7063	WATER SUPPLY	8,336,445,624.00	8,336,445,624.00	-	86,391,235.02	1.0%	8,250,054,388.98
70631	WATER SUPPLY	8,336,445,624.00	8,336,445,624.00	-	86,391,235.02	1.0%	8,250,054,388.98
7064	STREET LIGHTING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
70641	STREET LIGHTING	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
707	HEALTH	44,928,138,690.95	44,928,138,690.95	823,139,861.62	2,726,223,064.18	6.1%	42,201,915,626.77
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,625,845,764.19	1,625,845,764.19	-	-	0.0%	1,625,845,764.19
70711	PHARMACEUTICAL PRODUCTS	1,625,845,764.19	1,625,845,764.19	-	-	0.0%	1,625,845,764.19
7073	HOSPITAL SERVICES	7,479,663,720.88	7,479,663,720.88	-	302,571,778.12	4.0%	7,177,091,942.76
70731	GENERAL HOSPITAL SERVICES	2,479,654,265.25	2,479,654,265.25	-	-	0.0%	2,479,654,265.25
70732	SPECIALIZED HOSPITAL SERVICES	5,000,009,455.63	5,000,009,455.63	-	302,571,778.12	6.1%	4,697,437,677.51
7074	PUBLIC HEALTH SERVICES	14,704,307,652.63	14,704,307,652.63	823,139,861.62	2,141,996,852.18	14.6%	12,562,310,800.45
70741	PUBLIC HEALTH SERVICES	14,704,307,652.63	14,704,307,652.63	823,139,861.62	2,141,996,852.18	14.6%	12,562,310,800.45
7076	HEALTH N.E.C.	21,118,321,553.25	21,118,321,553.25	-	281,654,433.88	1.3%	20,836,667,119.37
70761	HEALTH N.E.C.	21,118,321,553.25	21,118,321,553.25	-	281,654,433.88	1.3%	20,836,667,119.37
708	RECREATION, CULTURE AND RELIGION	14,256,000,000.00	13,386,000,000.00	1,514,581,997.75	4,215,171,728.48	31.5%	9,170,828,271.53
7081	RECREATIONAL AND SPORTING SERVICES	810,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	810,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
7082	CULTURAL SERVICES	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
70821	CULTURAL SERVICES	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,405,000,000.00	1,045,000,000.00	-	282,362,110.55	27.0%	762,637,889.45
70831	BROADCASTING AND PUBLISHING SERVICES	1,405,000,000.00	1,045,000,000.00	-	282,362,110.55	27.0%	762,637,889.45
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,954,000,000.00	11,954,000,000.00	1,514,581,997.75	3,932,809,617.93	32.9%	8,021,190,382.08
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,954,000,000.00	11,954,000,000.00	1,514,581,997.75	3,932,809,617.93	32.9%	8,021,190,382.08
709	EDUCATION	33,314,168,278.47	33,314,168,278.47	1,405,442,776.88	12,968,230,308.24	38.9%	20,345,937,970.23
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,429,078,308.00	8,429,078,308.00	-	972,408,743.70	11.5%	7,456,669,564.30
70912	PRIMARY EDUCATION	8,429,078,308.00	8,429,078,308.00	-	972,408,743.70	11.5%	7,456,669,564.30
7092	SECONDARY EDUCATION	12,770,580,923.10	12,770,580,923.10	535,616,056.88	10,156,728,329.24	79.5%	2,613,852,593.86
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	-	185,127,021.33	8.7%	1,951,805,003.77
70922	UPPER-SECONDARY EDUCATION	10,633,648,898.00	10,633,648,898.00	535,616,056.88	9,971,601,307.91	93.8%	662,047,590.09
7094	TERTIARY EDUCATION	8,898,722,318.17	8,898,722,318.17	-	969,266,515.30	10.9%	7,929,455,802.87
70941	FIRST STAGE OF TERTIARY EDUCATION	2,201,810,687.17	2,201,810,687.17	-	-	0.0%	2,201,810,687.17
70942	SECOND STAGE OF TERTIARY EDUCATION	6,696,911,631.00	6,696,911,631.00	-	969,266,515.30	14.5%	5,727,645,115.70
7095	EDUCATION NOT DEFINABLE BY LEVEL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7098	EDUCATION N.E.C.	3,175,786,729.20	3,175,786,729.20	869,826,720.00	869,826,720.00	27.4%	2,305,960,009.20
70981	EDUCATION N.E.C	3,175,786,729.20	3,175,786,729.20	869,826,720.00	869,826,720.00	27.4%	2,305,960,009.20
710	SOCIAL PROTECTION	25,976,800,000.00	29,424,400,000.00	3,071,299,589.00	13,375,645,586.20	45.5%	16,048,754,413.80
7101	SICKNESS AND DISABILITY	780,000,000.00	780,000,000.00	-	-	0.0%	780,000,000.00
71012	DISABILITY	780,000,000.00	780,000,000.00	-	-	0.0%	780,000,000.00
7104	FAMILY AND CHILDREN	8,950,000,000.00	8,910,000,000.00	1,075,664,489.00	2,432,456,141.00	27.3%	6,477,543,859.00
71041	FAMILY AND CHILDREN	8,950,000,000.00	8,910,000,000.00	1,075,664,489.00	2,432,456,141.00	27.3%	6,477,543,859.00
7105	UNEMPLOYMENT	1,630,000,000.00	2,270,000,000.00	240,000,100.00	1,491,554,726.00	65.7%	778,445,274.00
71051	UNEMPLOYMENT	1,630,000,000.00	2,270,000,000.00	240,000,100.00	1,491,554,726.00	65.7%	778,445,274.00
7109	SOCIAL PROTECTION N.E.C.	14,616,800,000.00	17,464,400,000.00	1,755,635,000.00	9,451,634,719.20	54.1%	8,012,765,280.80
71091	SOCIAL PROTECTION N.E.C.	14,616,800,000.00	17,464,400,000.00	1,755,635,000.00	9,451,634,719.20	54.1%	8,012,765,280.80

Table 14: Other Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	<i>Total Other Expenditure</i>	<i>25,505,246,637.55</i>	<i>27,814,591,262.70</i>	<i>803,160,834.54</i>	<i>5,008,049,939.30</i>	<i>18.0%</i>	<i>22,806,541,323.40</i>
701	GENERAL PUBLIC SERVICES	21,844,023,859.55	23,844,023,859.55	654,801,849.54	3,280,007,983.30	13.8%	20,564,015,876.25
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	2,573,750,000.00	4,573,750,000.00	449,200,000.00	1,026,641,650.00	22.4%	3,547,108,350.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,811,500,000.00	3,811,500,000.00	449,200,000.00	986,592,000.00	25.9%	2,824,908,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	762,250,000.00	762,250,000.00	-	40,049,650.00	5.3%	722,200,350.00
7013	GENERAL SERVICES	5,211,646,000.00	5,211,646,000.00	4,343,000.00	43,129,000.00	0.8%	5,168,517,000.00
70131	GENERAL PERSONNEL SERVICES	65,900,000.00	65,900,000.00	-	-	0.0%	65,900,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	44,096,000.00	44,096,000.00	24,000.00	29,592,000.00	67.1%	14,504,000.00
70133	OTHER GENERAL SERVICES	5,101,650,000.00	5,101,650,000.00	4,319,000.00	13,537,000.00	0.3%	5,088,113,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	-	70,000.00	3.5%	1,930,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	-	70,000.00	3.5%	1,930,000.00
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	200,028,849.54	2,208,877,333.30	19.5%	9,138,750,526.25
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	200,028,849.54	2,208,877,333.30	19.5%	9,138,750,526.25
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,709,000,000.00	1,230,000.00	1,290,000.00	0.0%	2,707,710,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,709,000,000.00	1,230,000.00	1,290,000.00	0.0%	2,707,710,000.00
703	PUBLIC ORDER AND SAFETY	2,682,700,000.00	2,682,700,000.00	3,560,000.00	1,404,080,000.00	52.3%	1,278,620,000.00
7033	LAW COURTS	2,652,700,000.00	2,652,700,000.00	390,000.00	1,396,610,000.00	52.6%	1,256,090,000.00
70331	LAW COURTS	2,652,700,000.00	2,652,700,000.00	390,000.00	1,396,610,000.00	52.6%	1,256,090,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	3,170,000.00	7,470,000.00	24.9%	22,530,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	3,170,000.00	7,470,000.00	24.9%	22,530,000.00
704	ECONOMIC AFFAIRS	189,839,920.00	494,839,920.00	5,550,000.00	17,900,000.00	3.6%	476,939,920.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,000,000.00	5,000,000.00	-	900,000.00	18.0%	4,100,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,000,000.00	5,000,000.00	-	900,000.00	18.0%	4,100,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	168,139,920.00	168,139,920.00	100,000.00	5,650,000.00	3.4%	162,489,920.00
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	100,000.00	100.0%	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	9,500,000.00	9,500,000.00	5,000,000.00	5,000,000.00	52.6%	4,500,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	9,500,000.00	9,500,000.00	5,000,000.00	5,000,000.00	52.6%	4,500,000.00
7045	TRANSPORT	7,000,000.00	312,000,000.00	450,000.00	6,350,000.00	2.0%	305,650,000.00
70451	ROAD TRANSPORT	5,000,000.00	310,000,000.00	-	5,000,000.00	1.6%	305,000,000.00
70454	AIR TRANSPORT	2,000,000.00	2,000,000.00	450,000.00	1,350,000.00	67.5%	650,000.00
7046	COMMUNICATION	100,000.00	100,000.00	-	-	0.0%	100,000.00
70461	COMMUNICATION	100,000.00	100,000.00	-	-	0.0%	100,000.00
7047	OTHER INDUSTRIES	100,000.00	100,000.00	-	-	0.0%	100,000.00
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
705	ENVIRONMENTAL PROTECTION	3,700,000.00	1,044,625.15	-	360,000.00	34.5%	684,625.15
7051	WASTE MANAGEMENT	100,000.00	100,000.00	-	-	0.0%	100,000.00
70511	WASTE MANAGEMENT	100,000.00	100,000.00	-	-	0.0%	100,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,600,000.00	944,625.15	-	360,000.00	38.1%	584,625.15
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,600,000.00	944,625.15	-	360,000.00	38.1%	584,625.15
706	HOUSING AND COMMUNITY AMMENITIES	24,522,858.00	24,522,858.00	5,390,000.00	13,455,000.00	54.9%	11,067,858.00
7061	HOUSING DEVELOPMENT	1,442,858.00	1,442,858.00	-	565,000.00	39.2%	877,858.00
70611	HOUSING DEVELOPMENT	1,442,858.00	1,442,858.00	-	565,000.00	39.2%	877,858.00
7062	COMMUNITY DEVELOPMENT	21,000,000.00	21,000,000.00	5,390,000.00	12,890,000.00	61.4%	8,110,000.00
70621	COMMUNITY DEVELOPMENT	21,000,000.00	21,000,000.00	5,390,000.00	12,890,000.00	61.4%	8,110,000.00
7063	WATER SUPPLY	2,080,000.00	2,080,000.00	-	-	0.0%	2,080,000.00
70631	WATER SUPPLY	2,080,000.00	2,080,000.00	-	-	0.0%	2,080,000.00

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
707	HEALTH	302,920,000.00	302,920,000.00	74,363,985.00	223,511,956.00	73.8%	79,408,044.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
70711	PHARMACEUTICAL PRODUCTS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
7073	HOSPITAL SERVICES	4,000,000.00	4,000,000.00	300,000.00	1,320,000.00	33.0%	2,680,000.00
70731	GENERAL HOSPITAL SERVICES	4,000,000.00	4,000,000.00	300,000.00	1,320,000.00	33.0%	2,680,000.00
7074	PUBLIC HEALTH SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
70741	PUBLIC HEALTH SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
7076	HEALTH N.E.C.	295,920,000.00	295,920,000.00	74,063,985.00	222,191,956.00	75.1%	73,728,044.00
70761	HEALTH N.E.C.	295,920,000.00	295,920,000.00	74,063,985.00	222,191,956.00	75.1%	73,728,044.00
708	RECREATION, CULTURE AND RELIGION	52,250,000.00	52,250,000.00	50,025,000.00	50,045,000.00	95.8%	2,205,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	150,000.00	150,000.00	25,000.00	25,000.00	16.7%	125,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	150,000.00	150,000.00	25,000.00	25,000.00	16.7%	125,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,100,000.00	52,100,000.00	50,000,000.00	50,020,000.00	96.0%	2,080,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,100,000.00	52,100,000.00	50,000,000.00	50,020,000.00	96.0%	2,080,000.00
709	EDUCATION	85,390,000.00	86,390,000.00	4,470,000.00	5,880,000.00	6.8%	80,510,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
70912	PRIMARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
7092	SECONDARY EDUCATION	600,000.00	600,000.00	-	-	0.0%	600,000.00
70922	UPPER-SECONDARY EDUCATION	600,000.00	600,000.00	-	-	0.0%	600,000.00
7094	TERTIARY EDUCATION	8,540,000.00	9,540,000.00	970,000.00	2,380,000.00	24.9%	7,160,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	200,000.00	1,200,000.00	330,000.00	530,000.00	44.2%	670,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	8,340,000.00	8,340,000.00	640,000.00	1,850,000.00	22.2%	6,490,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	250,000.00	250,000.00	-	-	0.0%	250,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	250,000.00	250,000.00	-	-	0.0%	250,000.00
7097	R & D EDUCATION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70971	R & D EDUCATION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7098	EDUCATION N.E.C.	23,000,000.00	23,000,000.00	3,500,000.00	3,500,000.00	15.2%	19,500,000.00
70981	EDUCATION N.E.C.	23,000,000.00	23,000,000.00	3,500,000.00	3,500,000.00	15.2%	19,500,000.00
710	SOCIAL PROTECTION	319,900,000.00	325,900,000.00	5,000,000.00	12,810,000.00	3.9%	313,090,000.00
7101	SICKNESS AND DISABILITY	3,000,000.00	3,000,000.00	300,000.00	300,000.00	10.0%	2,700,000.00
71012	DISABILITY	3,000,000.00	3,000,000.00	300,000.00	300,000.00	10.0%	2,700,000.00
7102	OLD AGE	550,000.00	1,550,000.00	200,000.00	510,000.00	32.9%	1,040,000.00
71021	OLD AGE	550,000.00	1,550,000.00	200,000.00	510,000.00	32.9%	1,040,000.00
7104	FAMILY AND CHILDREN	500,000.00	5,500,000.00	1,500,000.00	2,000,000.00	36.4%	3,500,000.00
71041	FAMILY AND CHILDREN	500,000.00	5,500,000.00	1,500,000.00	2,000,000.00	36.4%	3,500,000.00
7105	UNEMPLOYMENT	15,700,000.00	15,700,000.00	3,000,000.00	10,000,000.00	63.7%	5,700,000.00
71051	UNEMPLOYMENT	15,700,000.00	15,700,000.00	3,000,000.00	10,000,000.00	63.7%	5,700,000.00
7109	SOCIAL PROTECTION N.E.C.	300,150,000.00	300,150,000.00	-	-	0.0%	300,150,000.00
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 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	40,444,123,407.00	148,263,154,179.35	25.5%	432,064,314,844.45
01	Agriculture	116,835,938,158.63	116,835,938,158.63	11,527,108,384.19	18,966,761,961.56	16.2%	97,869,176,197.07
0101	Effective governance of the Agriculture Sector	64,584,113,217.44	58,734,113,217.44	225,413,418.24	681,438,354.59	1.2%	58,052,674,862.85
0102	Development of the livestock value chain	9,237,794,664.54	11,237,794,664.54	3,150,000,000.00	4,567,478,641.02	40.6%	6,670,316,023.52
0103	Enhancement of food production and productivity	16,710,462,000.00	21,360,462,000.00	7,546,800,000.00	10,473,550,000.00	49.0%	10,886,912,000.00
0104	Reduction of post-harvest losses	18,434,201,040.00	19,634,201,040.00	580,000,000.00	1,687,000,000.00	8.6%	17,947,201,040.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland)	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	23,699,965.95	1,553,699,965.95	61.4%	978,539,989.50
0107	Promotion of enabling environment for increased agricultural development	358,400,000.00	358,400,000.00	1,195,000.00	3,595,000.00	1.0%	354,805,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	2,928,727,281.20	2,928,727,281.20	-	-	0.0%	2,928,727,281.20
02	Societal Re-orientation	2,760,013,715.00	2,730,013,715.00	-	-	0.0%	2,730,013,715.00
0210	Societal Re-orientation - General	2,760,013,715.00	2,730,013,715.00	-	-	0.0%	2,730,013,715.00
03	Poverty Alleviation	5,818,712,000.00	5,818,712,000.00	1,749,062,000.00	2,690,451,719.20	46.2%	3,128,260,280.80
0310	Poverty Alleviation - General	5,818,712,000.00	5,818,712,000.00	1,749,062,000.00	2,690,451,719.20	46.2%	3,128,260,280.80
04	Health	53,964,687,449.94	53,964,687,449.94	3,879,924,228.43	11,770,374,591.01	21.8%	42,194,312,858.93
0401	Effective governance of the health system	15,863,661,962.89	15,863,661,962.89	2,807,892,394.65	8,279,984,391.67	52.2%	7,583,677,571.22
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	15,128,644,804.00	15,128,644,804.00	70,000,000.00	70,000,000.00	0.5%	15,058,644,804.00
0404	Provision of the right number and right skill mix of competent, motivated, and	1,713,249,445.10	1,713,249,445.10	236,781,972.16	663,867,135.16	38.7%	1,049,382,309.94
0405	Provision of adequate and modern health infrastructure for health services del	12,614,532,044.33	12,614,532,044.33	-	584,226,212.00	4.6%	12,030,305,832.33
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and c	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	-	-	0.0%	420,460,455.00
0408	Institution and maintenance of a responsive public health emergency prepared	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	466,183,101.56	1,411,316,572.00	36.5%	2,458,906,068.63
0410	Health Sector Expenditures Not Elsewhere Classified	2,623,087,251.00	2,623,087,251.00	299,066,760.06	760,980,280.18	29.0%	1,862,106,970.82
05	Education	56,588,849,197.32	56,588,849,197.32	5,402,172,126.42	25,740,852,718.82	45.5%	30,847,996,478.50
0501	Effective governance of the education system	13,920,860,856.04	13,920,860,856.04	2,192,831,211.82	6,365,526,974.46	45.7%	7,555,333,881.58
0502	Increase in access, retention, and completion rate at all levels	3,500,000,000.00	3,500,000,000.00	663,790,489.00	1,774,687,141.00	50.7%	1,725,312,859.00
0503	Equity and inclusiveness in the provision of educational services	1,620,191,216.28	1,620,191,216.28	391,955,082.27	645,100,439.47	39.8%	975,090,776.81
0504	Improved quality of teaching and learning outcomes	3,266,269,110.00	3,266,269,110.00	929,826,720.00	929,826,720.00	28.5%	2,336,442,390.00
0505	Adequate infrastructure at all levels	22,629,776,390.58	22,629,776,390.58	497,566,243.20	11,121,162,538.74	49.1%	11,508,613,851.84
0506	Improved education information management system (EIMS)	555,000,000.00	555,000,000.00	-	-	0.0%	555,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	11,096,751,624.42	11,096,751,624.42	726,202,380.13	4,904,548,905.15	44.2%	6,192,202,719.27
06	Housing and Urban Development	34,296,397,601.64	34,101,397,601.64	2,993,239,336.46	6,032,274,648.75	17.7%	28,069,122,952.89
0610	Housing and Urban Development - General	34,296,397,601.64	34,101,397,601.64	2,993,239,336.46	6,032,274,648.75	17.7%	28,069,122,952.89

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
07	Gender	5,700,077,254.40	5,700,077,254.40	482,283,012.86	865,327,443.21	15.2%	4,834,749,811.19
0710	Gender - General	5,700,077,254.40	5,700,077,254.40	482,283,012.86	865,327,443.21	15.2%	4,834,749,811.19
08	Youth	3,018,542,264.35	3,018,542,264.35	360,970,958.74	1,839,989,544.73	61.0%	1,178,552,719.62
0810	Youth - General	3,018,542,264.35	3,018,542,264.35	360,970,958.74	1,839,989,544.73	61.0%	1,178,552,719.62
09	Environmental Improvement	277,450,000.00	246,794,625.15	32,750,000.00	91,640,000.00	37.1%	155,154,625.15
0910	Environmental Improvement - General	277,450,000.00	246,794,625.15	32,750,000.00	91,640,000.00	37.1%	155,154,625.15
10	Water Resources and Rural Development	9,939,517,661.41	9,939,517,661.41	643,472,370.94	890,448,748.40	9.0%	9,049,068,913.01
1010	Water Resources and Rural Deve - General	9,939,517,661.41	9,939,517,661.41	643,472,370.94	890,448,748.40	9.0%	9,049,068,913.01
11	Information Communication and Technology	9,077,048,040.92	9,077,048,040.92	145,805,501.52	2,498,106,325.01	27.5%	6,578,941,715.91
1110	Information Communication and Technology - General	9,077,048,040.92	9,077,048,040.92	145,805,501.52	2,498,106,325.01	27.5%	6,578,941,715.91
12	Growing the Private Sector	613,229,145.31	643,229,145.31	95,057,698.46	250,645,323.58	39.0%	392,583,821.73
1210	Growing the Private Sector - General	613,229,145.31	643,229,145.31	95,057,698.46	250,645,323.58	39.0%	392,583,821.73
13	Reform of Government and Governance	184,165,334,984.73	184,360,334,984.73	11,090,837,963.61	43,633,849,742.96	23.7%	140,726,485,241.78
1310	Reform of Government and Governance - General	184,165,334,984.73	184,360,334,984.73	11,090,837,963.61	43,633,849,742.96	23.7%	140,726,485,241.78
14	Power	5,757,379,947.64	4,977,379,947.64	257,127,986.65	276,240,362.08	5.5%	4,701,139,585.56
1410	Power - General	5,757,379,947.64	4,977,379,947.64	257,127,986.65	276,240,362.08	5.5%	4,701,139,585.56
17	Road	59,737,833,433.24	60,517,833,433.24	117,095,654.67	30,774,777,196.81	50.9%	29,743,056,236.43
1710	Road - General	59,737,833,433.24	60,517,833,433.24	117,095,654.67	30,774,777,196.81	50.9%	29,743,056,236.43
18	Airways	2,619,025,459.20	2,619,025,459.20	71,682,974.55	200,248,923.65	7.6%	2,418,776,535.55
1810	Airways - General	2,619,025,459.20	2,619,025,459.20	71,682,974.55	200,248,923.65	7.6%	2,418,776,535.55
20	CLIMATE CHANGE	29,157,432,710.07	29,188,088,084.92	1,595,533,209.50	1,741,164,929.58	6.0%	27,446,923,155.34
2010	CLIMATE CHANGE - General	29,157,432,710.07	29,188,088,084.92	1,595,533,209.50	1,741,164,929.58	6.0%	27,446,923,155.34

Table 16: Personnel Expenditure by Programme Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	58,619,561,792.41	58,598,435,160.16	9,863,068,415.72	31,213,174,124.32	53.3%	27,385,261,035.84
01	Agriculture	2,760,217,917.43	2,760,217,917.43	218,906,834.19	1,409,683,394.07	51.1%	1,350,534,523.36
0101	Effective governance of the Agriculture Sector	963,363,217.44	963,363,217.44	196,706,868.24	593,481,804.59	61.6%	369,881,412.85
0102	Development of the livestock value chain	1,767,254,744.54	1,767,254,744.54	-	794,001,623.53	44.9%	973,253,121.01
0106	Promotion of forest resource conservation and preservation of biodiversity	29,599,955.45	29,599,955.45	22,199,965.95	22,199,965.95	75.0%	7,399,989.50
04	Health	12,443,006,462.89	12,423,006,462.89	2,846,596,707.15	8,383,569,896.17	67.5%	4,039,436,566.72
0401	Effective governance of the health system	11,182,416,776.89	11,182,416,776.89	2,673,241,682.65	7,869,706,708.67	70.4%	3,312,710,068.22
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Res	1,260,589,686.00	1,240,589,686.00	173,355,024.50	513,863,187.50	41.4%	726,726,498.50
05	Education	17,415,955,918.85	17,288,955,918.85	3,068,929,689.18	10,019,475,530.82	58.0%	7,269,480,388.03
0501	Effective governance of the education system	9,504,754,126.84	9,504,754,126.84	2,032,343,211.82	5,887,349,974.46	61.9%	3,617,404,152.38
0503	Equity and inclusiveness in the provision of educational services	1,490,186,216.28	1,490,186,216.28	368,055,082.27	595,050,439.47	39.9%	895,135,776.81
0505	Adequate infrastructure at all levels	53,420,763.07	53,420,763.07	20,650,186.32	51,625,465.80	96.6%	1,795,297.27
0510	Education Sector Expenditures Not Elsewhere Classified	6,367,594,812.66	6,240,594,812.66	647,881,208.77	3,485,449,651.09	55.9%	2,755,145,161.57
06	Housing and Urban Development	435,287,807.12	478,505,800.02	115,342,336.46	334,030,702.25	69.8%	144,475,097.77
0610	Housing and Urban Development - General	435,287,807.12	478,505,800.02	115,342,336.46	334,030,702.25	69.8%	144,475,097.77
07	Gender	123,692,254.40	143,692,254.40	36,108,415.86	103,656,652.21	72.1%	40,035,602.19
0710	Gender - General	123,692,254.40	143,692,254.40	36,108,415.86	103,656,652.21	72.1%	40,035,602.19
08	Youth	119,642,264.35	119,642,264.35	25,970,858.74	78,944,818.73	66.0%	40,697,445.62
0810	Youth - General	119,642,264.35	119,642,264.35	25,970,858.74	78,944,818.73	66.0%	40,697,445.62
10	Water Resources and Rural Development	419,588,214.41	419,588,214.41	212,313,635.94	311,095,998.38	74.1%	108,492,216.03
1010	Water Resources and Rural Deve - General	419,588,214.41	419,588,214.41	212,313,635.94	311,095,998.38	74.1%	108,492,216.03
11	Information Communication and Technology	573,538,040.92	573,538,040.92	113,130,501.52	371,816,214.46	64.8%	201,721,826.46
1110	Information Communication and Technology - General	573,538,040.92	573,538,040.92	113,130,501.52	371,816,214.46	64.8%	201,721,826.46
12	Growing the Private Sector	192,694,741.31	222,694,741.31	55,137,698.46	165,725,323.58	74.4%	56,969,417.73
1210	Growing the Private Sector - General	192,694,741.31	222,694,741.31	55,137,698.46	165,725,323.58	74.4%	56,969,417.73
13	Reform of Government and Governance	23,190,167,152.58	23,192,167,152.58	2,960,355,901.10	9,304,152,477.57	40.1%	13,888,014,675.01
1310	Reform of Government and Governance - General	23,190,167,152.58	23,192,167,152.58	2,960,355,901.10	9,304,152,477.57	40.1%	13,888,014,675.01
14	Power	32,479,415.64	32,479,415.64	7,838,998.40	24,296,373.83	74.8%	8,183,041.81
1410	Power - General	32,479,415.64	32,479,415.64	7,838,998.40	24,296,373.83	74.8%	8,183,041.81
17	Road	513,833,433.24	513,833,433.24	97,995,654.67	391,287,889.02	76.2%	122,545,544.22
1710	Road - General	513,833,433.24	513,833,433.24	97,995,654.67	391,287,889.02	76.2%	122,545,544.22
18	Airways	117,025,459.20	117,025,459.20	32,682,974.55	98,048,923.65	83.8%	18,976,535.55
1810	Airways - General	117,025,459.20	117,025,459.20	32,682,974.55	98,048,923.65	83.8%	18,976,535.55
20	CLIMATE CHANGE	282,432,710.07	313,088,084.92	71,758,209.50	217,389,929.58	69.4%	95,698,155.34
2010	CLIMATE CHANGE - General	282,432,710.07	313,088,084.92	71,758,209.50	217,389,929.58	69.4%	95,698,155.34

Table 17: Overhead Expenditure by Programme Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	45,194,491,307.10	47,956,765,282.10	6,052,158,063.02	15,064,699,437.42	31.4%	32,892,065,844.68
01	Agriculture	258,890,000.00	258,890,000.00	31,301,550.00	120,085,550.00	46.4%	138,804,450.00
0101	Effective governance of the Agriculture Sector	120,750,000.00	120,750,000.00	28,706,550.00	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	-	30,934,000.00	26.3%	86,866,000.00
0103	Enhancement of food production and productivity	9,400,000.00	9,400,000.00	-	1,750,000.00	18.6%	7,650,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	2,540,000.00	2,540,000.00	1,400,000.00	1,400,000.00	55.1%	1,140,000.00
0107	Promotion of enabling environment for increased agricultural development	8,400,000.00	8,400,000.00	1,195,000.00	3,595,000.00	42.8%	4,805,000.00
03	Poverty Alleviation	668,466,000.00	668,466,000.00	23,403,000.00	70,209,000.00	10.5%	598,257,000.00
0310	Poverty Alleviation - General	668,466,000.00	668,466,000.00	23,403,000.00	70,209,000.00	10.5%	598,257,000.00
04	Health	2,039,622,296.10	2,059,622,296.10	135,793,674.66	436,979,674.66	21.2%	1,622,642,621.44
0401	Effective governance of the health system	1,078,057,786.00	1,078,057,786.00	60,586,727.00	188,085,727.00	17.4%	889,972,059.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to	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	262,659,759.10	282,659,759.10	63,426,947.66	150,003,947.66	53.1%	132,655,811.44
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and o	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	1,230,000.00	3,880,000.00	4.7%	78,120,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	569,054,751.00	569,054,751.00	10,550,000.00	95,010,000.00	16.7%	474,044,751.00
05	Education	1,993,335,000.00	2,119,335,000.00	259,539,171.36	972,579,738.76	45.9%	1,146,755,261.24
0501	Effective governance of the education system	1,213,720,000.00	1,213,720,000.00	156,988,000.00	474,677,000.00	39.1%	739,043,000.00
0503	Equity and inclusiveness in the provision of educational services	109,755,000.00	109,755,000.00	23,900,000.00	50,050,000.00	45.6%	59,705,000.00
0505	Adequate infrastructure at all levels	7,700,000.00	7,700,000.00	1,300,000.00	4,300,000.00	55.8%	3,400,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	662,160,000.00	788,160,000.00	77,351,171.36	443,552,738.76	56.3%	344,607,261.24
06	Housing and Urban Development	1,067,507,142.00	947,507,142.00	200,253,000.00	636,544,420.00	67.2%	310,962,722.00
0610	Housing and Urban Development - General	1,067,507,142.00	947,507,142.00	200,253,000.00	636,544,420.00	67.2%	310,962,722.00
07	Gender	125,885,000.00	140,885,000.00	32,800,597.00	101,901,791.00	72.3%	38,983,209.00
0710	Gender - General	125,885,000.00	140,885,000.00	32,800,597.00	101,901,791.00	72.3%	38,983,209.00
08	Youth	443,200,000.00	313,200,000.00	92,000,000.00	259,490,000.00	82.9%	53,710,000.00
0810	Youth - General	443,200,000.00	313,200,000.00	92,000,000.00	259,490,000.00	82.9%	53,710,000.00
09	Environmental Improvement	183,750,000.00	155,750,000.00	32,750,000.00	91,280,000.00	58.6%	64,470,000.00
0910	Environmental Improvement - General	183,750,000.00	155,750,000.00	32,750,000.00	91,280,000.00	58.6%	64,470,000.00
10	Water Resources and Rural Development	1,348,665,823.00	1,348,665,823.00	429,958,735.00	484,261,515.00	35.9%	864,404,308.00
1010	Water Resources and Rural Deve - General	1,348,665,823.00	1,348,665,823.00	429,958,735.00	484,261,515.00	35.9%	864,404,308.00
11	Information Communication and Technology	171,260,000.00	531,260,000.00	32,650,000.00	313,903,000.00	59.1%	217,357,000.00
1110	Information Communication and Technology - General	171,260,000.00	531,260,000.00	32,650,000.00	313,903,000.00	59.1%	217,357,000.00
12	Growing the Private Sector	415,484,404.00	415,484,404.00	39,920,000.00	84,020,000.00	20.2%	331,464,404.00
1210	Growing the Private Sector - General	415,484,404.00	415,484,404.00	39,920,000.00	84,020,000.00	20.2%	331,464,404.00
13	Reform of Government and Governance	35,984,307,642.00	38,028,581,617.00	4,683,228,335.00	11,316,729,748.00	29.8%	26,711,851,869.00
1310	Reform of Government and Governance - General	35,984,307,642.00	38,028,581,617.00	4,683,228,335.00	11,316,729,748.00	29.8%	26,711,851,869.00
14	Power	5,118,000.00	5,118,000.00	910,000.00	3,565,000.00	69.7%	1,553,000.00
1410	Power - General	5,118,000.00	5,118,000.00	910,000.00	3,565,000.00	69.7%	1,553,000.00
17	Road	89,000,000.00	564,000,000.00	19,100,000.00	72,300,000.00	12.8%	491,700,000.00
1710	Road - General	89,000,000.00	564,000,000.00	19,100,000.00	72,300,000.00	12.8%	491,700,000.00
18	Airways	400,000,000.00	400,000,000.00	38,550,000.00	100,850,000.00	25.2%	299,150,000.00
1810	Airways - General	400,000,000.00	400,000,000.00	38,550,000.00	100,850,000.00	25.2%	299,150,000.00

Table 18: Capital Expenditure by Programme Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54
01	Agriculture	113,648,790,321.20	113,648,790,321.20	11,276,800,000.00	17,431,343,017.49	15.3%	96,217,447,303.71
0101	Effective governance of the Agriculture Sector	63,490,000,000.00	57,640,000,000.00	-	-	0.0%	57,640,000,000.00
0102	Development of the livestock value chain	7,195,000,000.00	9,195,000,000.00	3,150,000,000.00	3,742,543,017.49	40.7%	5,452,456,982.51
0103	Enhancement of food production and productivity	16,700,862,000.00	21,350,862,000.00	7,546,800,000.00	10,471,800,000.00	49.0%	10,879,062,000.00
0104	Reduction of post-harvest losses	18,434,201,040.00	19,634,201,040.00	580,000,000.00	1,687,000,000.00	8.6%	17,947,201,040.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, and inland)	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	2,928,727,281.20	-	-	0.0%	2,928,727,281.20
02	Societal Re-orientation	2,760,013,715.00	2,730,013,715.00	-	-	0.0%	2,730,013,715.00
0210	Societal Re-orientation - General	2,760,013,715.00	2,730,013,715.00	-	-	0.0%	2,730,013,715.00
03	Poverty Alleviation	4,850,000,000.00	4,850,000,000.00	1,725,635,000.00	2,620,170,719.20	54.0%	2,229,829,280.80
0310	Poverty Alleviation - General	4,850,000,000.00	4,850,000,000.00	1,725,635,000.00	2,620,170,719.20	54.0%	2,229,829,280.80
04	Health	39,178,138,690.95	39,178,138,690.95	823,139,861.62	2,726,223,064.18	7.0%	36,451,915,626.77
0401	Effective governance of the health system	3,306,267,400.00	3,306,267,400.00	-	-	0.0%	3,306,267,400.00
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	15,118,644,804.00	15,118,644,804.00	70,000,000.00	70,000,000.00	0.5%	15,048,644,804.00
0404	Provision of the right number and right skill mix of competent, motivated, and p	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
0405	Provision of adequate and modern health infrastructure for health services deliv	12,614,532,044.33	12,614,532,044.33	-	584,226,212.00	4.6%	12,030,305,832.33
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and oth	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	-	-	0.0%	420,460,455.00
0408	Institution and maintenance of a responsive public health emergency preparedn	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	464,923,101.56	1,407,346,572.00	37.2%	2,379,876,068.63
0410	Health Sector Expenditures Not Elsewhere Classified	2,050,032,500.00	2,050,032,500.00	288,216,760.06	664,650,280.18	32.4%	1,385,382,219.82
05	Education	37,094,168,278.47	37,094,168,278.47	2,069,233,265.88	14,742,917,449.24	39.7%	22,351,250,829.23
0501	Effective governance of the education system	3,175,786,729.20	3,175,786,729.20	-	-	0.0%	3,175,786,729.20
0502	Increase in access, retention, and completion rate at all levels	3,500,000,000.00	3,500,000,000.00	663,790,489.00	1,774,687,141.00	50.7%	1,725,312,859.00
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	929,826,720.00	929,826,720.00	28.5%	2,336,442,390.00
0505	Adequate infrastructure at all levels	22,518,655,627.51	22,518,655,627.51	475,616,056.88	11,065,237,072.94	49.1%	11,453,418,554.57
0506	Improved education information management system (EIMS)	555,000,000.00	555,000,000.00	-	-	0.0%	555,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	4,058,456,811.76	4,058,456,811.76	-	973,166,515.30	24.0%	3,085,290,296.46
06	Housing and Urban Development	32,781,159,794.52	32,662,941,801.62	2,673,454,000.00	5,056,944,526.50	15.5%	27,605,997,275.12
0610	Housing and Urban Development - General	32,781,159,794.52	32,662,941,801.62	2,673,454,000.00	5,056,944,526.50	15.5%	27,605,997,275.12
07	Gender	5,450,000,000.00	5,410,000,000.00	411,874,000.00	657,769,000.00	12.2%	4,752,231,000.00
0710	Gender - General	5,450,000,000.00	5,410,000,000.00	411,874,000.00	657,769,000.00	12.2%	4,752,231,000.00

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
08	Youth	2,440,000,000.00	2,570,000,000.00	240,000,100.00	1,491,554,726.00	58.0%	1,078,445,274.00
0810	Youth - General	2,440,000,000.00	2,570,000,000.00	240,000,100.00	1,491,554,726.00	58.0%	1,078,445,274.00
09	Environmental Improvement	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
0910	Environmental Improvement - General	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
10	Water Resources and Rural Development	8,159,083,624.00	8,159,083,624.00	-	86,391,235.02	1.1%	8,072,692,388.98
1010	Water Resources and Rural Deve - General	8,159,083,624.00	8,159,083,624.00	-	86,391,235.02	1.1%	8,072,692,388.98
11	Information Communication and Technology	8,332,000,000.00	7,972,000,000.00	-	1,812,362,110.55	22.7%	6,159,637,889.45
1110	Information Communication and Technology - General	8,332,000,000.00	7,972,000,000.00	-	1,812,362,110.55	22.7%	6,159,637,889.45
13	Reform of Government and Governance	100,400,032,330.60	96,547,758,355.60	2,733,445,877.97	18,273,211,534.09	18.9%	78,274,546,821.52
1310	Reform of Government and Governance - General	100,400,032,330.60	96,547,758,355.60	2,733,445,877.97	18,273,211,534.09	18.9%	78,274,546,821.52
14	Power	5,719,782,532.00	4,939,782,532.00	248,378,988.25	248,378,988.25	5.0%	4,691,403,543.75
1410	Power - General	5,719,782,532.00	4,939,782,532.00	248,378,988.25	248,378,988.25	5.0%	4,691,403,543.75
17	Road	59,130,000,000.00	59,130,000,000.00	-	30,306,189,307.79	51.3%	28,823,810,692.21
1710	Road - General	59,130,000,000.00	59,130,000,000.00	-	30,306,189,307.79	51.3%	28,823,810,692.21
18	Airways	2,100,000,000.00	2,100,000,000.00	-	-	0.0%	2,100,000,000.00
1810	Airways - General	2,100,000,000.00	2,100,000,000.00	-	-	0.0%	2,100,000,000.00
20	CLIMATE CHANGE	28,875,000,000.00	28,875,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,351,225,000.00
2010	CLIMATE CHANGE - General	28,875,000,000.00	28,875,000,000.00	1,523,775,000.00	1,523,775,000.00	5.3%	27,351,225,000.00

Table 19: Other Expenditure by Programme Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	25,505,246,637.55	27,814,591,262.70	803,160,834.54	5,008,049,939.30	18.0%	22,806,541,323.40
01	Agriculture	168,039,920.00	168,039,920.00	100,000.00	5,650,000.00	3.4%	162,389,920.00
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	100,000.00	100.0%	-
03	Poverty Alleviation	300,246,000.00	300,246,000.00	24,000.00	72,000.00	0.0%	300,174,000.00
0310	Poverty Alleviation - General	300,246,000.00	300,246,000.00	24,000.00	72,000.00	0.0%	300,174,000.00
04	Health	303,920,000.00	303,920,000.00	74,393,985.00	223,601,956.00	73.6%	80,318,044.00
0401	Effective governance of the health system	296,920,000.00	296,920,000.00	74,063,985.00	222,191,956.00	74.8%	74,728,044.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines,	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 c	1,000,000.00	1,000,000.00	30,000.00	90,000.00	9.0%	910,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	4,000,000.00	4,000,000.00	300,000.00	1,320,000.00	33.0%	2,680,000.00
05	Education	85,390,000.00	86,390,000.00	4,470,000.00	5,880,000.00	6.8%	80,510,000.00
0501	Effective governance of the education system	26,600,000.00	26,600,000.00	3,500,000.00	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	-	-	0.0%	250,000.00
0505	Adequate infrastructure at all levels	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	8,540,000.00	9,540,000.00	970,000.00	2,380,000.00	24.9%	7,160,000.00
06	Housing and Urban Development	12,442,858.00	12,442,858.00	4,190,000.00	4,755,000.00	38.2%	7,687,858.00
0610	Housing and Urban Development - General	12,442,858.00	12,442,858.00	4,190,000.00	4,755,000.00	38.2%	7,687,858.00
07	Gender	500,000.00	5,500,000.00	1,500,000.00	2,000,000.00	36.4%	3,500,000.00
0710	Gender - General	500,000.00	5,500,000.00	1,500,000.00	2,000,000.00	36.4%	3,500,000.00
08	Youth	15,700,000.00	15,700,000.00	3,000,000.00	10,000,000.00	63.7%	5,700,000.00
0810	Youth - General	15,700,000.00	15,700,000.00	3,000,000.00	10,000,000.00	63.7%	5,700,000.00
09	Environmental Improvement	3,700,000.00	1,044,625.15	-	360,000.00	34.5%	684,625.15
0910	Environmental Improvement - General	3,700,000.00	1,044,625.15	-	360,000.00	34.5%	684,625.15
10	Water Resources and Rural Development	12,180,000.00	12,180,000.00	1,200,000.00	8,700,000.00	71.4%	3,480,000.00
1010	Water Resources and Rural Deve - General	12,180,000.00	12,180,000.00	1,200,000.00	8,700,000.00	71.4%	3,480,000.00
11	Information Communication and Technology	250,000.00	250,000.00	25,000.00	25,000.00	10.0%	225,000.00
1110	Information Communication and Technology - General	250,000.00	250,000.00	25,000.00	25,000.00	10.0%	225,000.00
12	Growing the Private Sector	5,050,000.00	5,050,000.00	-	900,000.00	17.8%	4,150,000.00
1210	Growing the Private Sector - General	5,050,000.00	5,050,000.00	-	900,000.00	17.8%	4,150,000.00
13	Reform of Government and Governance	24,590,827,859.55	26,591,827,859.55	713,807,849.54	4,739,755,983.30	17.8%	21,852,071,876.25
1310	Reform of Government and Governance - General	24,590,827,859.55	26,591,827,859.55	713,807,849.54	4,739,755,983.30	17.8%	21,852,071,876.25
17	Road	5,000,000.00	310,000,000.00	-	5,000,000.00	1.6%	305,000,000.00
1710	Road - General	5,000,000.00	310,000,000.00	-	5,000,000.00	1.6%	305,000,000.00
18	Airways	2,000,000.00	2,000,000.00	450,000.00	1,350,000.00	67.5%	650,000.00
1810	Airways - General	2,000,000.00	2,000,000.00	450,000.00	1,350,000.00	67.5%	650,000.00

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

Administrative Code and Description	Project Description	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
								PHC	BED
Total Capital Expenditure		451,008,169,286.74	445,957,677,318.84	23,725,736,093.72	96,977,230,678.31	21.7%	348,980,446,640.54		
011103300100 - State Agency for Control of AIDS/HIV	Purchase of ARV and Test kit for HIV/AIDS Control Programme	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 10 No. Housing units at New Assembly qtr.	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 Exiting 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 Lightning, 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	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - State Assembly	Provision of Solar Energy System at the House of Assembly Complex	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00		
011200400100 - House of Assembly Commission	Construction 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	Purchase of Pubic Announcement Equipment and Accessories	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		

Information and Culture									
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 equipment	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
012300100100 - Ministry of Information and Culture	Establishment of Research Library in the History Bureau Headquarter	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
012300100100 - Ministry of Information and Culture	Provision of Media Insurance and Information Equipment	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	20,000,000.00	-	-	0.0%	20,000,000.00		
012300100100 - Ministry of Information and Culture	Establishment of FM Radio Stations at B/Kebbi, Yauri and Zuru	170,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00		
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	-	120,362,110.5 5	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	Provision for nutritional promotion programmes	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		

Information and Culture									
012400100100 - Ministry 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 - Ministry 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 - Ministry of Home Affairs and Internal Security	Capacity Building on Peace and Conflict Resolution Across the State	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00		
012400100100 - Ministry 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 - Ministry 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 - Ministry 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	-	108,832,755.00	36.3%	191,167,245.00		
012501300100 - General Administration	Rehabilitation/Repairs of State Liaison Offices at Abuja, Lagos, Kaduna & Sokoto	2,800,000,000.00	2,600,000,000.00	-	-	0.0%	2,600,000,000.00		
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	89,217,405.13	-	10,000,000.00	11.2%	79,217,405.13		
014000100100 - Office of the State Auditor General	Rehabilitation of office Headquarters	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
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	Rehabilitation State Liason Offices Abuja, Kaduna, Sokoto and lagos	500,000,000.00	500,000,000.00	-	31,660,000.00	6.3%	468,340,000.00		
016100100100 - Office of the Secretary to the	Purchase of Government Vehicles for various MDA CEO	2,000,000,000.00	2,000,000,000.00	-	572,000,000.00	28.6%	1,428,000,000.00		

State Government									
016100100100 - Office of the Secretary to the State Government	Purchase of 30 sets of office Furnitures	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
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	-	-	0.0%	250,000,000.00		
016100100100 - Office of the Secretary to the State Government	Rehabilitation of Staff Quarters across the state	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
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	20,618,599,543.50	-	-	0.0%	20,618,599,543.50		
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	-	66,597,181.65	5.5%	1,133,402,818.35		
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	-	2,418,227,620.18	26.9%	6,581,772,379.83		
016100100100 - Office of the Secretary to the State Government	Provision for Grant to Christians PWA	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		

State Government									
016100100100 - Office of the Secretary to the State Government	Purchase of Relief Materials for SEMA	3,000,000,000.00	6,000,000,000.00	-	6,000,000,000.00	100.0%	-		
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	-	-	0.0%	100,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 100nos Tricycles, Crouches for People with Disability (Special Intervention)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 200 Units of Tricycles (Special Intervention)	780,000,000.00	780,000,000.00	-	-	0.0%	780,000,000.00		
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	-	41,464,000.00	6.9%	558,536,000.00		
016400100100 - Ministry for Special Duties	Provision of Special Interventions (Grants to 1000no. Less privilege and vulnerables)	1,200,000,000.00	1,200,000,000.00	30,000,000.00	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	500,000,000.00	-	-	0.0%	500,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 1200 Units of Sewing Machines (Special Intervention)	506,000,000.00	506,000,000.00	-	-	0.0%	506,000,000.00		
016400100100 - Ministry for Special Duties	Purchase of 1000 Units of Fridges and and 1000 units of	1,359,600,000.00	1,207,200,000.00	-	-	0.0%	1,207,200,000.00		

	Freezers (Special Intervention)								
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 Acquition Programm	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00		
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	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	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	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	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 Establishment, Training and Pension	Provision for Joint Public Service Negotiation Council	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
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	192,000,000.00	-	44,290,000.00	23.1%	147,710,000.00		
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%	1,000,000,000.00		
016600100100 - Ministry of Establishment, Training and Pension	Digitalization of entry system of the new secretariat	200,000,000.00	200,000,000.00	-	-	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	600,000,000.00	-	-	0.0%	600,000,000.00		
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	2,303,727,281.20	-	-	0.0%	2,303,727,281.20		

021500100100 - Ministry of Agriculture	Purchase of 3000 Unit of LPG Powered Water Pumps	1,800,000,000.0 0	1,800,000,000.0 0	750,800,000. 00	750,800,000.0 0	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	5,000,000,000.0 0	5,000,000,000.0 0	1,275,000,00 0.00	3,375,000,000. 00	67.5%	1,625,000,000.00		
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	2,555,000,000.0 0	7,205,000,000.0 0	5,521,000,00 0.00	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)	1,500,000,000.0 0	2,500,000,000.0 0	580,000,000. 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. 00	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 sprayers, sole water pump) under the CARES project (P for R) (FADAMA)	6,600,000,000.0 0	6,600,000,000.0 0	-	-	0.0%	6,600,000,000.00		
021500100100 - Ministry of Agriculture	State Government intervention and support for Control of Post Harvest Loses	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	45,525,000,000. 00	-	-	0.0%	45,525,000,000.00		
021500100100 - Ministry of Agriculture	IFAD (Value Chain in the North (VCN) Programme	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
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	10,000,000,000. 00	-	-	0.0%	10,000,000,000.00		
021500100100 - Ministry of Agriculture	Development of crop value chain using SMART agricultural practices under the GEP-8 programme	1,225,000,000.0 0	1,225,000,000.0 0	-	-	0.0%	1,225,000,000.00		
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)	Rehabilitation and Expansion of 4 No. Existing Sub Treasuries in Birnin Kebbi, Argungu, Zuru & Yauri	193,000,000.00	193,000,000.00	-	-	0.0%	193,000,000.00		
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	1,000,000,000.0 0	1,000,000,000.0 0	-	-	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	80,000,000.00	-	-	0.0%	80,000,000.00		
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	-	22,000,000.00	2.8%	778,000,000.00		
022000100100 - Ministry of Finance (Hqt)	Improvement of Revenue Generation	1,000,000,000.0 0	1,000,000,000.0 0	-	590,912,559.2 9	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 Commerce and Industry (Hqt)	Conduct of pre-investment studies, feasibility study, staggering MSME campaign and general market survey to Promote Small Scale Industries	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
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 Uholo 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	1,500,000,000.0 0	1,470,000,000.0 0	-	-	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 Annau 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	-	100,000,000.0 0	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-Learning 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	-	-	0.0%	30,000,000.00		
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		
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	Supply and installation of 50 unit Solar Traffic light	9,750,000.00	9,750,000.00	-	-	0.0%	9,750,000.00		

Transport and 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	-	-	0.0%	500,000,000.00		
022910500100 - Sir Ahmadu Bello International Airport	Purchase of Calibration of Equipment for SABIA	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00		
022910500100 - Sir Ahmadu Bello International Airport	Renovation of Terminal Building (Repainting and Repairs of Roofing)	620,000,000.00	620,000,000.00	-	-	0.0%	620,000,000.00		
022910500100 - Sir Ahmadu Bello International Airport	Construction of Hajj Terminal Camp at Airport	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
022910500100 - Sir Ahmadu Bello International Airport	General repairs of all the Navigation, Communication and Meterological Equipment at Airport	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
022910500100 - Sir Ahmadu Bello International Airport	Provision for Screening Machine in the Airport	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00		
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 Development and Mining	Construction of Geology Laboratory and lapidary	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
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	283,840,000.0 0	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	262,838,000.0 0	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	1,003,000,000.0 0	1,003,000,000.0 0	-	-	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	1,000,000,000.0 0	1,000,000,000.0 0	-	-	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	-	1,524,776,063.48	30.5%	3,475,223,936.52		
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	-	2,243,252,500.18	24.9%	6,756,747,499.82		
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 Works and Transport	Purchase of 3nos of Fire Trucks in the State	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		
023400100100 - Ministry of	Construction of 2 No. pedestrian bridges at Sir	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		

Works and Transport	Yahaya memorial hospital and Kebbi Medical center Kalgo								
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%	1,000,000,000.00		
023800100100 - Ministry of Budget &	Provision for the Kebbi Investment Summit to	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		

Economic Planning (Hqt)	support Kebbi Investment Promotion Agency activities								
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	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the implementation of Skill acquisition and empowerment to youth on Sustainable Development Goals (SDGs)	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00		
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	78,281,347.92	-	-	0.0%	78,281,347.92		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for the cordination 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 cordination 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 succesful 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 Portification Pilot Programme	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for Export Promotion activities in the States	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
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 cordination of State Action on Business Enabling Reforms Programmes (SABER) activities in the State	4,819,575,000.0 0	4,819,575,000.0 0	-	2,140,780,000. 00	44.4%	2,678,795,000.00		
023800100100 - Ministry of Budget &	Public Private Partnership facilitation fund	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		

Economic Planning (Hqt)									
023800100100 - Ministry of Budget & Economic Planning (Hqt)	Provision for General Consultancy services	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
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%	1,000,000,000.00		
025200100100 - Ministry of Water Resources	Provision of Submersible Pumps across the state	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00		
025200100100 - Ministry of Water Resources	Provision of Water Distribution Network across the State	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
025200100100 - Ministry of Water Resources	Construction of 21no. Impounding Reservoir across the State	650,000,000.00	650,000,000.00	-	-	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	600,000,000.00	-	-	0.0%	600,000,000.00		
025200100100 - Ministry of Water Resources	Construction of Borehole Scheme across the 21 LGAs	800,000,000.00	800,000,000.00	-	-	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	300,000,000.00	-	-	0.0%	300,000,000.00		
025200100100 - Ministry of Water Resources	Construction of additional waterway in Birnin Kebbi	700,000,000.00	700,000,000.00	-	-	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	-	86,391,235.02	7.2%	1,113,608,764.98		
025200100100 - Ministry of Water Resources	Improvement of Water Supply and Wind Mill Across the State	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
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	-	-	0.0%	881,000,000.00		
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	-	-	0.0%	260,000,000.00		
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	Geochemical Assessment and Mapping of Surface and Ground Water	129,583,624.00	129,583,624.00	-	-	0.0%	129,583,624.00		

Water Resources									
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	1,829,454,000.00	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	5,522,470,740.00	-	770,000.00	0.0%	5,521,700,740.00		
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	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	1,381,782,007.10	-	-	0.0%	1,381,782,007.10		
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	-	223,000,000.0 0	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	74,000,000.0 0	74,000,000.00	45.5%	88,583,806.25		
025300100100 - Ministry of Lands & Housing	Compensation for super highway construction	3,000,000,000.0 0	1,500,000,000.0 0	-	1,456,454,000. 00	97.1%	43,546,000.00		
025300100100 - Ministry of Lands & Housing	Provision for the construction of new GRA	6,000,000,000.0 0	6,000,000,000.0 0	-	-	0.0%	6,000,000,000.00		
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	PURCHASE OF INTERNET FACILITIES (Starlink)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00		

and Community Development									
025400100100 - Ministry of Rural and Community Development	Conducting reaserch 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	-	-	0.0%	500,000,000.00		
025410300100 - Rural Electrification Board (REB)	Purchase of Transformers and Electrical Materials	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00		
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)	Conductof 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	92,978,988.25	92,978,988.25	18.6%	407,021,011.75		
025410300100 - Rural Electrification Board (REB)	State Government grant on NASENT Solar System Program Sponsord 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	-	-	0.0%	1,000,000,000.00		
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	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 Husbandry and Fisheries	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		
026200100100 - Ministry of Animal Health Husbandry and Fisheries	Purchase of equipment for the Control & Eradication of Zoonitic 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	-		310,000,000.00	31.0%	690,000,000.00		
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	50,000,000.00		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	Rehabilitation of Water Bodies across the 3 senatorial districts	50,000,000.00	50,000,000.00	-		-	0.0%	50,000,000.00		

Husbandry and Fisheries									
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	2,365,000,000.00	47.3%	2,635,000,000.00		
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	735,000,000.00	735,000,000.00	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		
026900100100 - Ministry of Physical Planning and Urban Development	PURCHASE OF 2nos of INTERNET FACILITIES (Starlink)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00		
026900100100 - Ministry of Physical Planning and	Purchase of 2nos of Evacuation Trucks (KUDA)	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00		

Urban Development									
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	9,500,000,000.00	-	638,339,526.50	6.7%	8,861,660,473.50		
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		
031801100100 - Judicial Service Commission	Rehabilitation of JSC Office Cpmplex at birnin kebbi	400,000,000.00	400,000,000.00	180,023,623.97	180,023,623.97	45.0%	219,976,376.03		
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	50,000,000.00	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	101,509,138.00	-	-	0.0%	101,509,138.00		
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	105,000,000.00	10,299,712.50	10,299,712.50	9.8%	94,700,287.50		
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	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		
032600100100 - Ministry of Justice	Provison 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	-	-	0.0%	2,000,000,000.00		
032600100100 - Ministry of Justice	Provision for support on Law School and Vocational & Professional Courses	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
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	-	-	0.0%	2,000,000,000.00		
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	-	50,000,000.00	94.3%	3,000,000.00		
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	240,000,100.00	1,441,554,726.00	67.5%	695,445,274.00		
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 Centresin 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	-	13,860,000.00	5.5%	236,140,000.00		
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	50,000,000.00	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	-	63,035,000.00	63.0%	36,965,000.00		
051400100100 - Ministry of Women Affairs	Capacity Building Training for Social Support Programme (Women Group Coorporatives)	1,000,000,000.00	960,000,000.00	361,874,000.00	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	60,000,000.00	60.0%	40,000,000.00		

Secondary Education									
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	2,382,956,319.13	411,388,167.64	2,367,685,930.91	99.4%	15,270,388.22		
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	300,000,000.00	-	-	0.0%	300,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	Construction of school Staff Quarters	690,000,000.00	690,000,000.00	-	-	0.0%	690,000,000.00		
051700100100 - Ministry for Basic and Secondary Education	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		
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	3,500,000,000.00	663,790,489.00	1,774,687,141.00	50.7%	1,725,312,859.00		
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	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	Establishment 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	Construction of addition classrooms towards the Upgrading of JSS to SSS	283,192,578.87	283,192,578.87	64,227,889.24	93,915,377.00	33.2%	189,277,201.87		

Secondary Education									
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	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
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	-	601,419,327.83	43.4%	783,333,870.17		
051700300100 - Universal Basic Education (UBE)	Construction of JSS schools across the State	1,000,432,025.10	1,000,432,025.10	-	81,662,487.86	8.2%	918,769,537.24		
051700300100 - Universal Basic Education (UBE)	Renovation of Primary schools across the State	1,075,300,000.00	1,075,300,000.00	-	349,635,265.37	32.5%	725,664,734.63		
051700300100 - Universal Basic Education (UBE)	Renovation of JSS schools across the State	663,500,000.00	663,500,000.00	-	103,464,533.47	15.6%	560,035,466.53		
051700300100 - Universal Basic Education (UBE)	Provision of furniture for Primary schools and ECCDE across the State	800,000,000.00	800,000,000.00	-	16,530,150.50	2.1%	783,469,849.50		
051700300100 - Universal Basic Education (UBE)	Provision of furniture for JSS school across the State	473,000,000.00	473,000,000.00	-	-	0.0%	473,000,000.00		
051700300100 - Universal Basic Education (UBE)	Training of Primary 1 and 2 teachers on Rana Methodology	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
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	-	-	0.0%	1,036,769,110.00		
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	-	414,000.00	0.3%	144,586,000.00		

051700300100 - Universal Basic Education (UBE)	Provision of gardens across primary schools in the State	140,000,000.00	140,000,000.00	-	510,000.00	0.4%	139,490,000.00		
051700300100 - Universal Basic Education (UBE)	Provision of sporting equipment for primary schools across the State	55,000,000.00	55,000,000.00	-	3,900,000.00	7.1%	51,100,000.00		
051700300100 - Universal Basic Education (UBE)	Monitoring of project execution across the State	92,000,000.00	92,000,000.00	-	-	0.0%	92,000,000.00		
051700300100 - Universal Basic Education (UBE)	Monitoring and Quality assurance of school activities across the State	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00		
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	4,812,509,455.63	-	302,571,778.12	6.3%	4,509,937,677.51		
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	-	-	0.0%	282,400,000.00		
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	-	-	0.0%	300,000,000.00		

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 culvet and Purchase of CCTV Security Gadget and Vab-Wiring for the State Medical Store Compound and Renovation of EPID Unit	285,552,372.20	285,552,372.20	-	-	0.0%	285,552,372.20		
052100100100 - Ministry of Health	Constrution 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	-	-	0.0%	1,728,454,265.25		
052100100100 - Ministry of Health	Provision for intervetion on Tuberculosis and Leprosy Control	187,500,000.00	187,500,000.00	-	-	0.0%	187,500,000.00		
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 fortraining 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	616,815,951.25	616,815,951.25	-	-	0.0%	616,815,951.25		

	2 Secondary Health (GH Koko and MBGH Zuru)								
052100100100 - Ministry of Health	Training/Re training of health personnel across the state	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00		
052100100100 - Ministry of Health	Rehabilitation of Health Infrastructures across the state	3,580,000,000.00	3,580,000,000.00	-	281,654,433.88	7.9%	3,298,345,566.12		
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, running 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 Prophylaxis.	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	10,720,425,000.00	-	-	0.0%	10,720,425,000.00		
052100100100 - Ministry of Health	Digitilization of health workers system (HOPE - Health system component)	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
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	70,000,000.00	70.0%	30,000,000.00	
052100300100 - Primary Health Care Development Agency	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	564,650,280.18	66.4%	285,349,719.82	
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	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	Provision of medical equipment and consumables	500,231,602.00	500,231,602.00	-	-	0.0%	500,231,602.00	

Development Agency	for Effective Maternal and Child Health Services								
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		
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 Healthcare Management Agency	CAPITATION/FEE FOR SERVICE - BHCPF FG GRANT FOR ENROLMENT ETC	687,675,472.00	687,675,472.00	153,272,099.56	478,126,713.00	69.5%	209,548,759.00		

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	235,639,438.00	706,917,730.00	67.6%	338,255,070.63		
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	76,011,564.00	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		

Agency (DMCMA)									
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 Equipment (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	1,523,775,000.00	1,523,775,000.00	5.3%	27,096,225,000.00		
054400100100 - Ministry 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	96,635,000.00	69.0%	43,365,000.00		

054400100100 - Ministry of Humanitarian and Empowerment	Supply of Office Equipment (Computers, Mobile Tabs, Printers, Scanners)	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00		
054400100100 - Ministry 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 - Ministry of Humanitarian and Empowerment	Supply and Installation of Internet Facilities	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	100.0%	-		
054400100100 - Ministry 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 - Ministry 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	127,000,000.00	63.5%	73,000,000.00		
054400100100 - Ministry of Humanitarian and Empowerment	Provision for Humanitarian Assistance to Victims of Kebbi Banditry	500,000,000.00	500,000,000.00	362,500,000.00	362,500,000.00	72.5%	137,500,000.00		
054400100100 - Ministry of Humanitarian and Empowerment	Construction and Installation of 5 Solar Boreholes in 3 Rehabilitation Centers (Psytric Rehab Jega, Disable Rehab Argungu and Drug Addict Rehab Zuru	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00	100.0%	-		
054400100100 - Ministry 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 - Ministry of Humanitarian and Empowerment	Provision for the construction of IDPs Resettlement & Repatriation Centresto Various Communities (Kalgo, Zuru, Ambursa and Mahuta)	335,000,000.00	335,000,000.00	300,000,000.00	300,000,000.00	89.6%	35,000,000.00		
054400100100 - Ministry of Humanitarian and Empowerment	Renovation of Mentally Disabled Centresin Jega and Zuru	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00		
054400100100 - Ministry of Humanitarian and Empowerment	Provision of National/International Observance Days	100,000,000.00	100,000,000.00	69,500,000.00	69,500,000.00	69.5%	30,500,000.00		
054400100100 - Ministry of Humanitarian and Empowerment	Renovation and expansion of Toilets at disabled Centre Andarai, Argungu and Amanawa Leprosy Centre Kalgo	150,000,000.00	150,000,000.00	100,000,000.00	100,000,000.00	66.7%	50,000,000.00		
054400100100 - Ministry 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 - Ministry of Humanitarian and Empowerment	Special intervention for People Empowerment Programme	450,000,000.00	450,000,000.00	150,000,000.00	150,000,000.00	33.3%	300,000,000.00		
054400100100 - Ministry 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	200,000,000.00	100.0%	-		
054400100100 - Ministry of Humanitarian and Empowerment	Ramadan and Sallah Support to Vulnerable and less privilege in the State	70,000,000.00	70,000,000.00	50,000,000.00	50,000,000.00	71.4%	20,000,000.00		
054400100100 - Ministry of Humanitarian	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		

and Empowerment									
054400100100 - Ministry 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 - Ministry 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 - Ministry 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 - Ministry of Humanitarian and Empowerment	Provision for cash transfer to vulnerable and PWD in the State through the Implementation of CARES programme (P for R) (SCTU)	500,000,000.00	500,000,000.00	-	500,000,000.00	100.0%	-		
054400100100 - Ministry 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	Rehabilitation 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 & Chieftaincy Affairs	Support for the Community Development Plans	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00		
056300100100 - Ministry for Higher Education	Renovation and Expansion of Laboratories and Demonstration 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	520,871,104.93	-	-	0.0%	520,871,104.93		
056300100100 - Ministry for Higher Education	Procurement Of Elect Equipt and Machinerics 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	-	-	0.0%	205,000,000.00		
056300100100 - Ministry for	Renovation of ICT Complex and Information Demonstration Room at	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00		

Higher Education	College of Health Science & Technology, Jega								
056300100100 - Ministry for Higher Education	Construction 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 Indigenes Nationwide	1,500,000,000.00	1,500,000,000.00	-	422,101,955.30	28.1%	1,077,898,044.70		
056300100100 - Ministry for Higher Education	Provision of Infrastructure Facilities to Tertiary Institutions to meet Accreditation standard	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
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	-	547,164,560.00	38.0%	892,835,440.00		
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	Rehabilitation/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 Polytechnic, Dakin Gari	Rehabilitation/Renovation of Nasamu Multipurpose Hall	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00		
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)	670,862,602.00	670,862,602.00	-	-	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	463,329,225.72	-	-	0.0%	463,329,225.72		
056302100100 - State University of Science & Technology Aliero	Proposed Construction of 1m liters 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 Theatre (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		

4 Primary Healthcare Budget Performance

4.A Overview

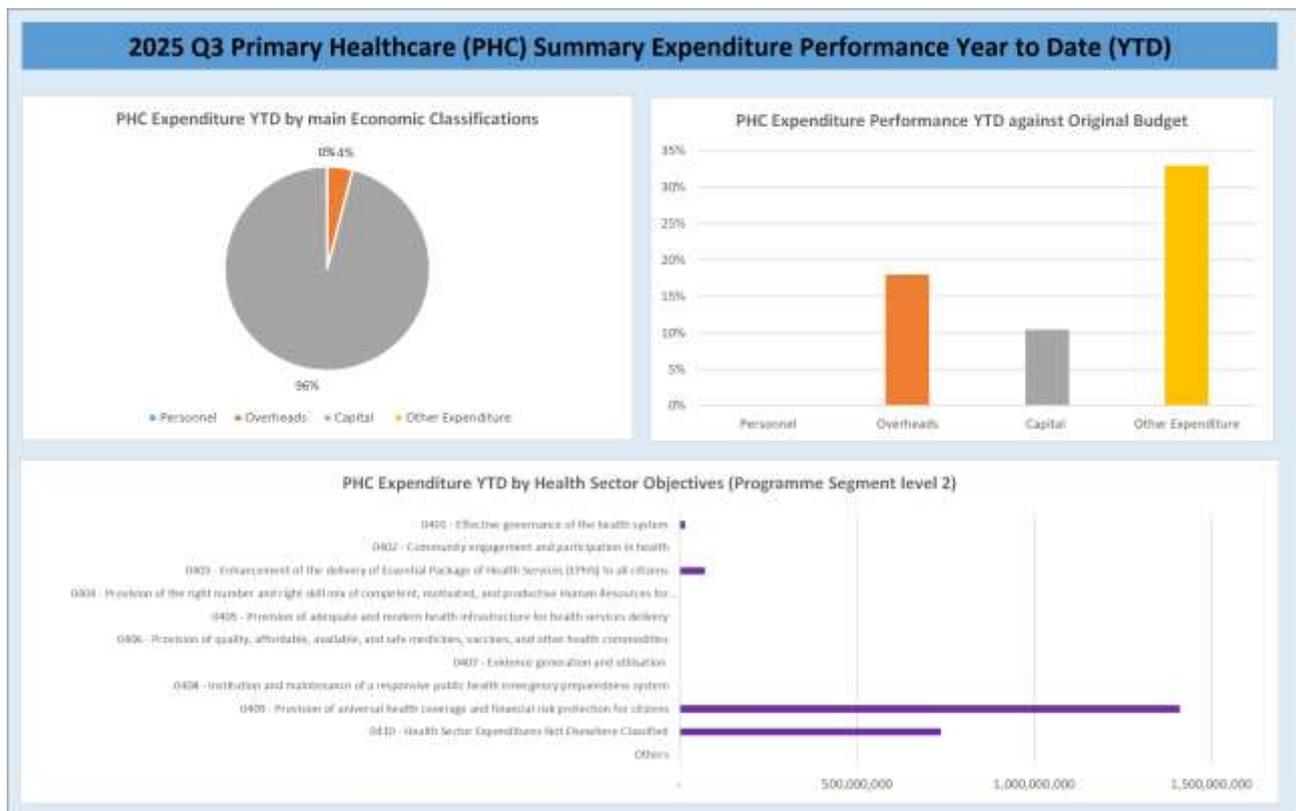
In Q3 2025, the Primary Healthcare (PHC) sector in Kebbi State continued to play a vital role in strengthening the foundational tier of healthcare service delivery. The sector recorded a total expenditure of ₦ 837 Billion, which accounts for 3.9% of the annual PHC budget. This reflects the government’s 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 (BHCPF) 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 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,052,920,795.62	21,052,920,795.62	837,121,361.62	2,232,178,352.18	10.6%	18,820,742,443.44
010000000000	Administration Sector	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
011100000000	Governor's Office	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
011103300100	State Agency for Control of AIDS/HIV	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
012500000000	Office of the Head of State Civil Service	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
012501300100	General Administration	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
050000000000	Social Sector	20,902,920,795.62	20,902,920,795.62	837,121,361.62	2,232,178,352.18	10.7%	18,670,742,443.44
052100000000	Ministry of Health	20,902,920,795.62	20,902,920,795.62	837,121,361.62	2,232,178,352.18	10.7%	18,670,742,443.44
052100100100	Ministry of Health	10,720,425,000.00	10,720,425,000.00	-	-	0.0%	10,720,425,000.00
052100300100	Primary Health Care Development Agency	4,891,425,012.00	4,891,425,012.00	360,088,260.06	748,521,780.18	15.3%	4,142,903,231.82
052102600100	Sir-Yahaya Memorial Hospital	71,500,000.00	71,500,000.00	10,850,000.00	28,600,000.00	40.0%	42,900,000.00
052110200100	General Hospitals	220,054,751.00	220,054,751.00	-	43,740,000.00	19.9%	176,314,751.00
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHE)	3,870,222,640.63	3,870,222,640.63	466,183,101.56	1,411,316,572.00	36.5%	2,458,906,068.63
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 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,052,920,795.62	21,052,920,795.62	837,121,361.62	2,232,178,352.18	10.6%	18,820,742,443.44
701	GENERAL PUBLIC SERVICES	1,000,000.00	1,000,000.00	30,000.00	90,000.00	9.0%	910,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	30,000.00	90,000.00	9.0%	910,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,000,000.00	1,000,000.00	30,000.00	90,000.00	9.0%	910,000.00
707	HEALTH	21,051,920,795.62	21,051,920,795.62	837,091,361.62	2,232,088,352.18	10.6%	18,819,832,443.44
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99
70711	PHARMACEUTICAL PRODUCTS	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99
7073	HOSPITAL SERVICES	291,554,751.00	291,554,751.00	10,850,000.00	72,340,000.00	24.8%	219,214,751.00
70731	GENERAL HOSPITAL SERVICES	291,554,751.00	291,554,751.00	10,850,000.00	72,340,000.00	24.8%	219,214,751.00
7074	PUBLIC HEALTH SERVICES	8,910,647,652.63	8,910,647,652.63	826,241,361.62	2,159,748,352.18	24.2%	6,750,899,300.45
70741	PUBLIC HEALTH SERVICES	8,910,647,652.63	8,910,647,652.63	826,241,361.62	2,159,748,352.18	24.2%	6,750,899,300.45
7076	HEALTH N.E.C.	10,720,425,000.00	10,720,425,000.00	-	-	0.0%	10,720,425,000.00
70761	HEALTH N.E.C.	10,720,425,000.00	10,720,425,000.00	-	-	0.0%	10,720,425,000.00

Table 23: Primary Healthcare Expenditure by Programme Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,052,920,795.62	21,052,920,795.62	837,121,361.62	2,232,178,352.18	10.6%	18,820,742,443.44
04	Health	21,052,920,795.62	21,052,920,795.62	837,121,361.62	2,232,178,352.18	10.6%	18,820,742,443.44
0401	Effective governance of the health system	414,340,000.00	414,340,000.00	1,871,500.00	13,871,500.00	3.3%	400,468,500.00
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	12,381,331,602.00	70,000,000.00	70,000,000.00	0.6%	12,311,331,602.00
0405	Provision of adequate and modern health infrastructure for health services delivery	740,000,000.00	740,000,000.00	-	-	0.0%	740,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	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	466,183,101.56	1,411,316,572.00	36.5%	2,458,906,068.63
0410	Health Sector Expenditures Not Elsewhere Classified	2,241,587,251.00	2,241,587,251.00	299,066,760.06	736,990,280.18	32.9%	1,504,596,970.82

Table 24: Primary Healthcare Expenditure by Economic Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	21,052,920,795.62	21,052,920,795.62	837,121,361.62	2,232,178,352.18	10.6%	18,820,742,443.44
2	EXPENDITURES	21,052,920,795.62	21,052,920,795.62	837,121,361.62	2,232,178,352.18	10.6%	18,820,742,443.44
22	OTHER RECURRENT COSTS	498,894,751.00	498,894,751.00	13,981,500.00	90,181,500.00	18.1%	408,713,251.00
2202	OVERHEAD COST	495,894,751.00	495,894,751.00	13,651,500.00	89,191,500.00	18.0%	406,703,251.00
220201	TRAVEL & TRANSPORT - GENERAL	39,716,937.00	39,716,937.00	1,471,000.00	8,368,300.00	21.1%	31,348,637.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	14,000,000.00	300,000.00	900,000.00	6.4%	13,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,716,937.00	25,716,937.00	1,171,000.00	7,468,300.00	29.0%	18,248,637.00
220202	UTILITIES - GENERAL	41,275,800.00	41,275,800.00	315,000.00	15,002,000.00	36.3%	26,273,800.00
22020201	ELECTRICITY CHARGES	41,275,800.00	41,275,800.00	315,000.00	15,002,000.00	36.3%	26,273,800.00
220203	MATERIALS & SUPPLIES - GENERAL	100,336,795.00	100,336,795.00	5,021,500.00	21,178,500.00	21.1%	79,158,295.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,964,457.00	24,964,457.00	1,205,000.00	6,870,000.00	27.5%	18,094,457.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	16,500.00	941,800.00	26.9%	2,558,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	4,000,000.00	500,000.00	1,450,000.00	36.3%	2,550,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	64,372,338.00	64,372,338.00	2,450,000.00	9,916,700.00	15.4%	54,455,638.00
22020309	UNIFORMS & OTHER CLOTHING	3,500,000.00	3,500,000.00	850,000.00	2,000,000.00	57.1%	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	96,142,553.00	96,142,553.00	2,525,000.00	23,916,000.00	24.9%	72,226,553.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	36,226,960.00	36,226,960.00	900,000.00	5,505,000.00	15.2%	30,721,960.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,440,000.00	7,440,000.00	390,000.00	1,922,000.00	25.8%	5,518,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,401,203.00	19,401,203.00	350,000.00	9,250,000.00	47.7%	10,151,203.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	-	30,000.00	1.0%	2,970,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	30,074,390.00	30,074,390.00	885,000.00	7,209,000.00	24.0%	22,865,390.00
220205	TRAINING - GENERAL	43,500,000.00	43,500,000.00	805,000.00	2,609,000.00	6.0%	40,891,000.00
22020501	LOCAL TRAINING	43,500,000.00	43,500,000.00	805,000.00	2,609,000.00	6.0%	40,891,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,900,000.00	26,900,000.00	120,000.00	680,000.00	2.5%	26,220,000.00
22020701	FINANCIAL CONSULTING	16,400,000.00	16,400,000.00	120,000.00	360,000.00	2.2%	16,040,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
22020708	MEDICAL CONSULTING	2,500,000.00	2,500,000.00	-	320,000.00	12.8%	2,180,000.00
220208	FUEL & LUBRICANTS - GENERAL	14,840,000.00	14,840,000.00	600,000.00	1,800,000.00	12.1%	13,040,000.00
22020803	PLANT / GENERATOR FUEL COST	14,840,000.00	14,840,000.00	600,000.00	1,800,000.00	12.1%	13,040,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	133,182,666.00	133,182,666.00	2,794,000.00	15,637,700.00	11.7%	117,544,966.00
22021001	REFRESHMENT & MEALS	30,471,333.00	30,471,333.00	964,000.00	5,525,000.00	18.1%	24,946,333.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,600,000.00	7,600,000.00	380,000.00	1,440,000.00	18.9%	6,160,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	-	20,000.00	0.7%	2,980,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	550,000.00	1,600,000.00	32.0%	3,400,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	-	20,000.00	1.0%	1,980,000.00
22021007	WELFARE PACKAGES	73,111,333.00	73,111,333.00	300,000.00	4,592,700.00	6.3%	68,518,633.00
22021024	COMMITTEE & COMMISSION EXPENSES	9,500,000.00	9,500,000.00	600,000.00	2,020,000.00	21.3%	7,480,000.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	2,500,000.00	2,500,000.00	-	420,000.00	16.8%	2,080,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	330,000.00	990,000.00	33.0%	2,010,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	330,000.00	990,000.00	33.0%	2,010,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	1,000,000.00	1,000,000.00	30,000.00	90,000.00	9.0%	910,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	2,000,000.00	300,000.00	900,000.00	45.0%	1,100,000.00

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
23	CAPITAL EXPENDITURE	20,554,026,044.62	20,554,026,044.62	823,139,861.62	2,141,996,852.18	10.4%	18,412,029,192.44
2301	FIXED ASSETS PURCHASED	16,982,172,634.62	16,982,172,634.62	534,923,101.56	1,477,346,572.00	8.7%	15,504,826,062.62
230101	PURCHASE OF FIXED ASSETS - GENERAL	16,982,172,634.62	16,982,172,634.62	534,923,101.56	1,477,346,572.00	8.7%	15,504,826,062.62
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	16,243,127,634.62	534,923,101.56	1,477,346,572.00	9.1%	14,765,781,062.62
2302	CONSTRUCTION / PROVISION	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENE	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
2303	REHABILITATION / REPAIRS	825,685,455.00	825,685,455.00	-	-	0.0%	825,685,455.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERA	825,685,455.00	825,685,455.00	-	-	0.0%	825,685,455.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	750,685,455.00	750,685,455.00	-	-	0.0%	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	OTHER CAPITAL PROJECTS	2,576,167,955.00	2,576,167,955.00	288,216,760.06	664,650,280.18	25.8%	1,911,517,674.82
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,576,167,955.00	2,576,167,955.00	288,216,760.06	664,650,280.18	25.8%	1,911,517,674.82
23050102	COMPUTER SOFTWARE ACQUISITION	125,460,455.00	125,460,455.00	-	-	0.0%	125,460,455.00
23050108	SPECIAL GARNTS AND INTERVENTION	2,450,707,500.00	2,450,707,500.00	288,216,760.06	664,650,280.18	27.1%	1,786,057,219.82

5 Basic Education Budget Performance

5.A Overview

The Basic Education sector in Kebbi State has not recorded an expenditure for the period under review, this is due to the government strategic alignment in the expenditure policy and will yield result in the Q4 of 2025 which we are expected to witness a substantial amount of expenditure in the Basic Expenditure Sector.

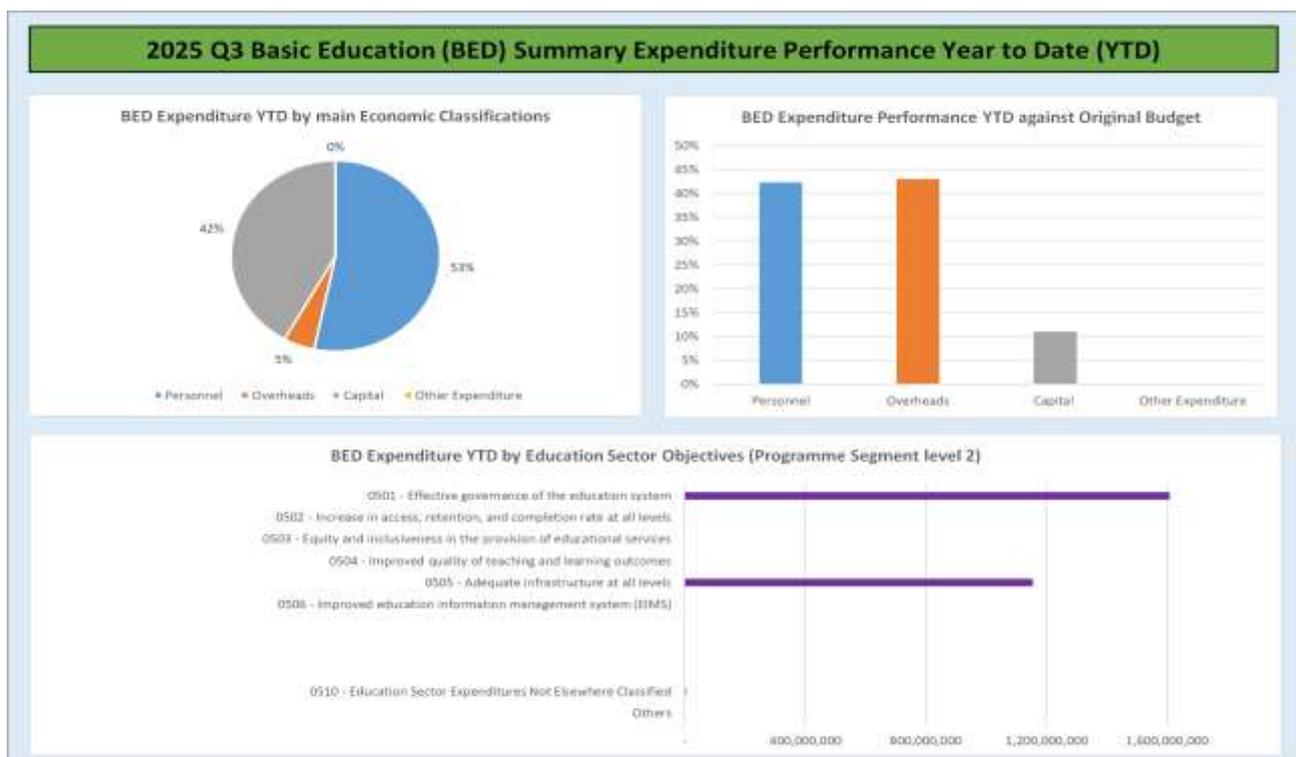
Personnel expenditure accounted for the bulk of recurrent costs, covering salary payments to primary and junior secondary school teachers across the 21 LGAs. Administrative overheads enabled school monitoring, inspectorate services, and teacher training programs aimed at improving pedagogical standards.

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 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
050000000000	Social Sector	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
051700000000	Ministry for Basic and Secondary Education	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
051700100100	Ministry for Basic and Secondary Education	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
051700300100	Universal Basic Education (UBE)	11,364,914,581.22	11,364,914,581.22	-	2,764,612,132.03	24.3%	8,600,302,449.19

Table 26: Basic Education Expenditure by Functional Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
709	EDUCATION	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
7091	PRE-PRIMARY AND PRIMARY EDUCATION	12,227,982,556.12	12,227,982,556.12	-	2,579,485,110.70	21.1%	9,648,497,445.42
70912	PRIMARY EDUCATION	12,227,982,556.12	12,227,982,556.12	-	2,579,485,110.70	21.1%	9,648,497,445.42
7092	SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	-	185,127,021.33	8.7%	1,951,805,003.77
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	-	185,127,021.33	8.7%	1,951,805,003.77

Table 27: Basic Education Expenditure by Programme Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
05	Education	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
0501	Effective governance of the education system	6,798,904,248.12	6,798,904,248.12	-	1,607,076,367.00	23.6%	5,191,827,881.12
0504	Improved quality of teaching and learning outcomes	1,036,769,110.00	1,036,769,110.00	-	-	0.0%	1,036,769,110.00
0505	Adequate infrastructure at all levels	6,181,985,223.10	6,181,985,223.10	-	1,153,635,765.03	18.7%	5,028,349,458.07
0510	Education Sector Expenditures Not Elsewhere Classified	347,256,000.00	347,256,000.00	-	3,900,000.00	1.1%	343,356,000.00

Table 28: Basic Education Expenditure by Economic Classification

Kebbi State Government Budget Performance Report 2025 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Revised Budget	2025 Q3 Performance	2025 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2025 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
2	EXPENDITURES	14,364,914,581.22	14,364,914,581.22	-	2,764,612,132.03	19.2%	11,600,302,449.19
21	PERSONNEL COST	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
2101	SALARY	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
210101	SALARIES AND WAGES	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
21010101	SALARY	3,485,104,248.12	3,485,104,248.12	-	1,473,316,367.00	42.3%	2,011,787,881.12
22	OTHER RECURRENT COSTS	313,800,000.00	313,800,000.00	-	133,760,000.00	42.6%	180,040,000.00
2202	OVERHEAD COST	310,800,000.00	310,800,000.00	-	133,760,000.00	43.0%	177,040,000.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	60,000,000.00	-	26,000,000.00	43.3%	34,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00	-	26,000,000.00	43.3%	34,000,000.00
220202	UTILITIES - GENERAL	30,000,000.00	30,000,000.00	-	13,000,000.00	43.3%	17,000,000.00
22020201	ELECTRICITY CHARGES	30,000,000.00	30,000,000.00	-	13,000,000.00	43.3%	17,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	33,000,000.00	33,000,000.00	-	18,500,000.00	56.1%	14,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00	-	18,500,000.00	61.7%	11,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	49,000,000.00	49,000,000.00	-	22,500,000.00	45.9%	26,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	24,000,000.00	24,000,000.00	-	12,000,000.00	50.0%	12,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,000,000.00	25,000,000.00	-	10,500,000.00	42.0%	14,500,000.00
220205	TRAINING - GENERAL	25,000,000.00	25,000,000.00	-	12,000,000.00	48.0%	13,000,000.00
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	-	12,000,000.00	48.0%	13,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	30,000,000.00	-	9,500,000.00	31.7%	20,500,000.00
22020701	FINANCIAL CONSULTING	30,000,000.00	30,000,000.00	-	9,500,000.00	31.7%	20,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	83,800,000.00	83,800,000.00	-	32,260,000.00	38.5%	51,540,000.00
22021001	REFRESHMENT & MEALS	25,000,000.00	25,000,000.00	-	11,500,000.00	46.0%	13,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	-	4,500,000.00	30.0%	10,500,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	43,800,000.00	43,800,000.00	-	16,260,000.00	37.1%	27,540,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23	CAPITAL EXPENDITURE	10,566,010,333.10	10,566,010,333.10	-	1,157,535,765.03	11.0%	9,408,474,568.07
2301	FIXED ASSETS PURCHASED	2,364,769,110.00	2,364,769,110.00	-	20,430,150.50	0.9%	2,344,338,959.50
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,364,769,110.00	2,364,769,110.00	-	20,430,150.50	0.9%	2,344,338,959.50
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,309,769,110.00	2,309,769,110.00	-	16,530,150.50	0.7%	2,293,238,959.50
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	55,000,000.00	55,000,000.00	-	3,900,000.00	7.1%	51,100,000.00
2302	CONSTRUCTION / PROVISION	2,530,185,223.10	2,530,185,223.10	-	683,495,815.69	27.0%	1,846,689,407.41
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,530,185,223.10	2,530,185,223.10	-	683,495,815.69	27.0%	1,846,689,407.41
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	145,000,000.00	145,000,000.00	-	414,000.00	0.3%	144,586,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,385,185,223.10	2,385,185,223.10	-	683,081,815.69	28.6%	1,702,103,407.41
2303	REHABILITATION / REPAIRS	1,738,800,000.00	1,738,800,000.00	-	453,099,798.84	26.1%	1,285,700,201.16
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,738,800,000.00	1,738,800,000.00	-	453,099,798.84	26.1%	1,285,700,201.16
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,738,800,000.00	1,738,800,000.00	-	453,099,798.84	26.1%	1,285,700,201.16
2304	PRESERVATION OF THE ENVIRONMENT	140,000,000.00	140,000,000.00	-	510,000.00	0.4%	139,490,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	140,000,000.00	140,000,000.00	-	510,000.00	0.4%	139,490,000.00
23040101	TREE PLANTING	140,000,000.00	140,000,000.00	-	510,000.00	0.4%	139,490,000.00
2305	OTHER CAPITAL PROJECTS	3,792,256,000.00	3,792,256,000.00	-	-	0.0%	3,792,256,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,792,256,000.00	3,792,256,000.00	-	-	0.0%	3,792,256,000.00
23050101	RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
23050103	MONITORING AND EVALUATION	292,256,000.00	292,256,000.00	-	-	0.0%	292,256,000.00