



Kebbi State Government

BUDGET IMPLEMENTATION REPORT QUARTER 4 2025

January, 2026

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1 Summary of Performance

1.A Introduction

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

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

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

However, apart from the budget adjustment carried out by MDAs separately, a major budget revision took place in the 2025 Budget on the month of October, 2025 at the total sum of N43bn. This budget revision took into consideration the major sectors that needed reforms and realignment which requires swift Government intervention especially in the areas of Health and Government reforms more specifically; there were drastic reduction in the Agricultural sector to the tune of N26bn and some minor reduction in the Ministry of Lands.

The areas that have received increase include Ministry of Health in the sum of 26bn, Ministry of Digital Economy N4.3bn and Judicial Service Commission with N2.75bn among others. Despite the revision, there were no increase and/or decrease in the total budget size of N580bn.

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

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

1.B Revenue Performance

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

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

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

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

1.C Recurrent Expenditure Performance

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

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

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

1.D Capital Expenditure Performance

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

All MDAs are continuously charged to intensify fund requests for the completion of projects, while ensuring that all projects align with specific state policy thrust and strategic goals, as slated in the State development plan. The state will continue to leverage donor support and other counterpart funding instruments for the successful implementation of its capital expenditure in the fiscal year under review, which includes the prioritization of the release of Universal Basic Education (UBE) counter funding and Basic Health Care Provision Funds (BHCPF), among others.

1.E Conclusions

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

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

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

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

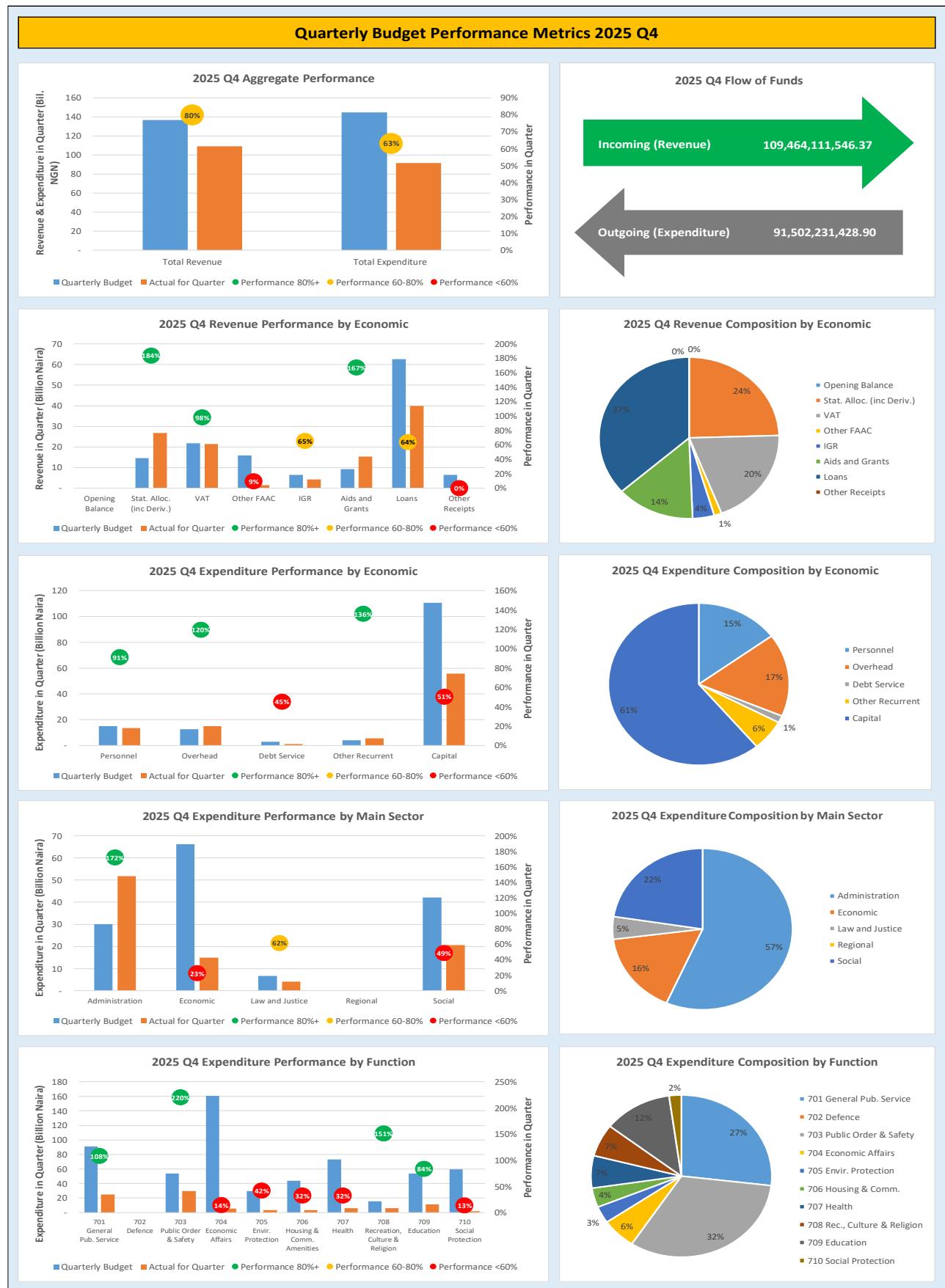
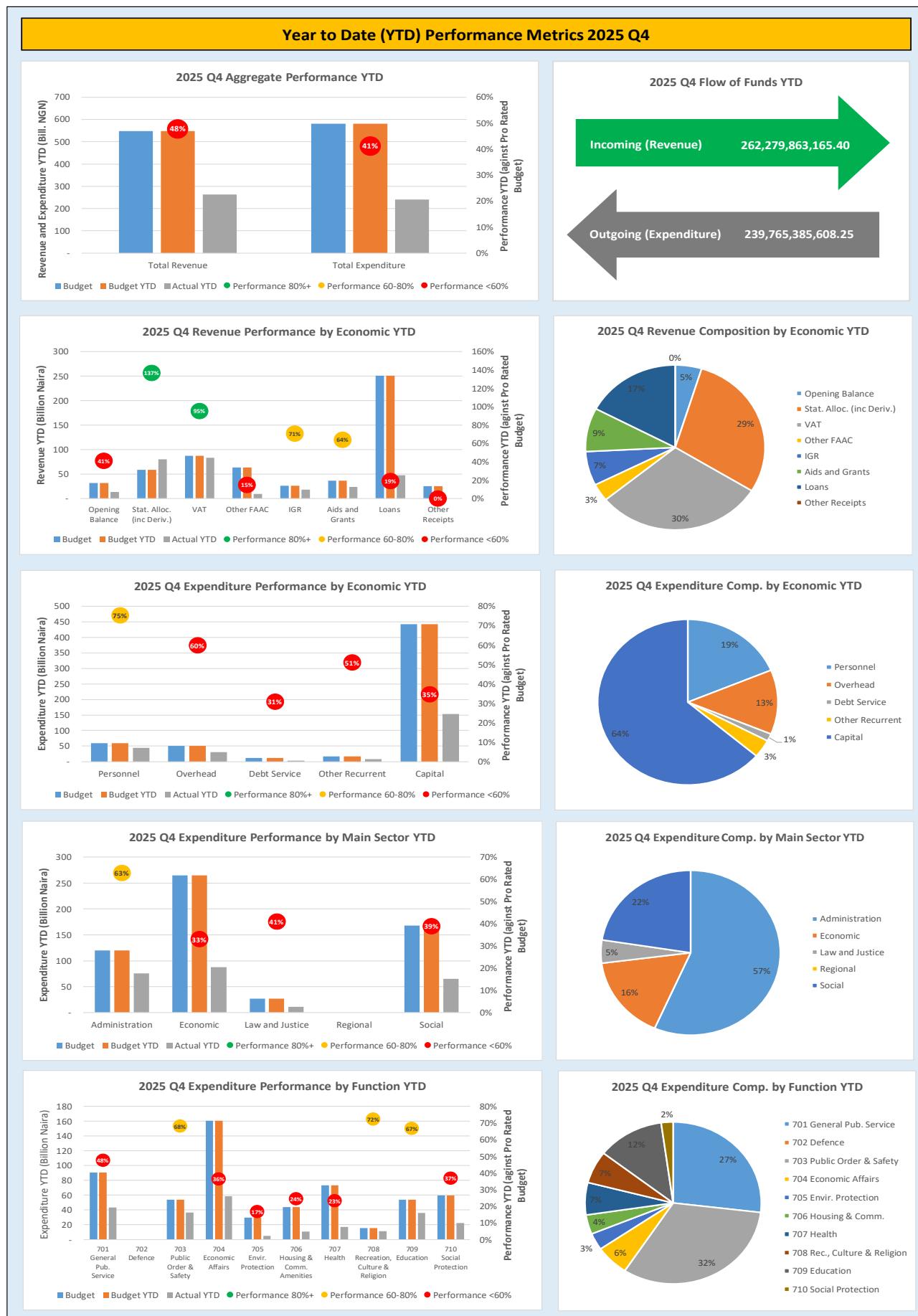


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kebbi State Government 2025 Q4 Budget Performance Report - Summary

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

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Revenue	548,327,469,023.80	548,327,469,023.80	109,464,111,546.37	262,279,863,165.40	47.8%	286,047,605,858.40
010000000000	Administration Sector	26,200,000.00	26,200,000.00	797,000.00	3,104,000.00	11.8%	23,096,000.00
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	797,000.00	3,104,000.00	29.6%	7,396,000.00
012300300100	Kebbi State Television (KBTV)	3,500,000.00	3,500,000.00	368,000.00	1,680,000.00	48.0%	1,820,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	7,000,000.00	7,000,000.00	429,000.00	1,424,000.00	20.3%	5,576,000.00
020000000000	Economic Sector	483,802,286,283.09	483,802,286,283.09	107,951,124,302.66	244,870,764,289.58	50.6%	238,931,521,993.51
021500000000	Ministry of Agriculture	81,285,793,381.20	81,285,793,381.20	1,192,000.00	4,698,500.00	0.0%	81,281,094,881.20
021500100100	Ministry of Agriculture	81,284,793,381.20	81,284,793,381.20	1,192,000.00	4,698,500.00	0.0%	81,280,094,881.20
021510900100	Forestry II Project	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
022000000000	Ministry of Finance	254,113,382,281.72	254,113,382,281.72	67,475,067,026.36	201,501,339,543.98	79.3%	52,612,042,737.74
022000100100	Ministry of Finance (Hqt)	209,706,515,226.66	209,706,515,226.66	49,833,498,301.90	172,878,266,248.42	82.4%	36,828,248,978.24
022000700100	Accountant General's Office	28,924,717,055.06	28,924,717,055.06	13,948,234,562.00	13,948,234,562.00	48.2%	14,976,482,493.06
022000800100	Board of Internal Revenue	15,482,150,000.00	15,482,150,000.00	3,693,334,162.46	14,674,838,733.56	94.8%	807,311,266.44
022200000000	Ministry of Commerce and Industry	64,024,000.00	64,024,000.00	4,614,650.00	43,496,952.00	67.9%	20,527,048.00
022200100100	Ministry of Commerce and Industry (Hqt)	8,000,000.00	8,000,000.00	545,000.00	6,271,000.00	78.4%	1,729,000.00
022205200100	Tourisms Board	38,000,000.00	38,000,000.00	1,269,500.00	26,334,500.00	69.3%	11,665,500.00
022205300100	Birnin Kebbi Central Market	18,024,000.00	18,024,000.00	2,800,150.00	10,891,452.00	60.4%	7,132,548.00
023300000000	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	131,440,565.00	1,284,413,199.00	25.6%	3,726,286,801.00
023300100100	Ministry of Solid Minerals Development and Mining	5,010,700,000.00	5,010,700,000.00	131,440,565.00	1,284,413,199.00	25.6%	3,726,286,801.00
023400000000	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	40,074,438,848.30	40,118,360,102.49	88.4%	5,246,339,897.51
023400100100	Ministry of Works and Transport	45,364,700,000.00	45,364,700,000.00	40,074,438,848.30	40,118,360,102.49	88.4%	5,246,339,897.51
022900000000	Ministry of Transport and Renewable Energy	14,360,000.00	14,360,000.00	5,690,000.00	12,451,600.00	86.7%	1,908,400.00
022910500100	Sir Ahmadu Bello International Airport	14,360,000.00	14,360,000.00	5,690,000.00	12,451,600.00	86.7%	1,908,400.00
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	138,012,435.00	238,712,601.36	67.5%	114,884,185.64
025200100100	Ministry of Water Resources	14,360,000.00	14,360,000.00	-	4,621,400.00	32.2%	9,738,600.00
025210200100	Water Board	339,236,787.00	339,236,787.00	138,012,435.00	234,091,201.36	69.0%	105,145,585.64
025300000000	Ministry of Lands and Housing	16,610,360,650.17	16,610,360,650.17	95,517,128.00	1,015,816,458.00	6.1%	15,594,544,192.17
025300100100	Ministry of Lands & Housing	16,610,360,650.17	16,610,360,650.17	95,517,128.00	1,015,816,458.00	6.1%	15,594,544,192.17
026200000000	Ministry of Animal Health Husbandry and Fisheries	9,548,790,000.00	9,548,790,000.00	1,513,300.00	5,683,200.00	0.1%	9,543,106,800.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	9,548,790,000.00	9,548,790,000.00	1,513,300.00	5,683,200.00	0.1%	9,543,106,800.00
026900000000	Ministry of Physical Planning and Urban Development	1,380,000,000.00	1,380,000,000.00	23,638,350.00	645,792,132.75	46.8%	734,207,867.25
026900200100	Kebbi Urban Development Authority (KUDA)	30,000,000.00	30,000,000.00	1,715,000.00	22,964,000.00	76.5%	7,036,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	1,350,000,000.00	1,350,000,000.00	21,923,350.00	622,828,132.75	46.1%	727,171,867.25

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
030000000000	Law and Justice Sector	66,965,500.00	66,965,500.00	31,467,374.00	65,728,450.24	98.2%	1,237,049.76
031800000000	Judiciary	66,965,500.00	66,965,500.00	31,467,374.00	65,728,450.24	98.2%	1,237,049.76
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	23,092,450.00	38,600,450.00	79.8%	9,749,550.00
031805300100	Sharia Court	16,000,000.00	16,000,000.00	8,374,924.00	27,128,000.24	169.6%	- 11,128,000.24
050000000000	Social Sector	64,432,017,240.71	64,432,017,240.71	1,480,722,869.71	17,340,266,425.58	26.9%	47,091,750,815.13
051300000000	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
051400000000	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	1,275,000.00	4,504,085,000.00	91.8%	401,165,000.00
051400100100	Ministry of Women Affairs	4,905,250,000.00	4,905,250,000.00	1,275,000.00	4,504,085,000.00	91.8%	401,165,000.00
051700000000	Ministry for Basic and Secondary Education	11,088,962,584.46	11,088,962,584.46	170,000.00	11,076,771,836.04	99.9%	12,190,748.42
051700100100	Ministry for Basic and Secondary Education	7,484,320,000.00	7,484,320,000.00	170,000.00	7,452,925,321.00	99.6%	31,394,679.00
051700300100	Universal Basic Education (UBE)	3,554,642,584.46	3,554,642,584.46	-	3,559,796,515.04	100.1%	- 5,153,930.58
051702700100	Abdullahi Fodio Islamic Centre	50,000,000.00	50,000,000.00	-	64,050,000.00	128.1%	- 14,050,000.00
056300000000	Ministry for Higher Education	3,878,718,233.00	3,878,718,233.00	700,000.00	33,587,000.00	0.9%	3,845,131,233.00
056300100100	Ministry for Higher Education	1,850,000.00	1,850,000.00	-	1,200,000.00	64.9%	650,000.00
056301800100	State Polytechnic, Dakin Gari	1,165,966,701.00	1,165,966,701.00	-	3,000,000.00	0.3%	1,162,966,701.00
056301900100	Adamu Augie College of Education, Argungu	740,962,602.00	740,962,602.00	-	26,039,000.00	3.5%	714,923,602.00
056302100100	State University of Science & Technology Aliero	1,943,274,930.00	1,943,274,930.00	700,000.00	700,000.00	0.0%	1,942,574,930.00
056302800100	College of Preliminary Studies, Yauri	21,664,000.00	21,664,000.00	-	2,648,000.00	12.2%	19,016,000.00
056305600100	State Scholarship Board	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
052100000000	Ministry of Health	14,864,126,423.25	14,864,126,423.25	1,453,114,612.24	1,476,088,300.06	9.9%	13,388,038,123.19
052100100100	Ministry of Health	12,377,240,951.25	12,377,240,951.25	762,000.00	2,817,000.00	0.0%	12,374,423,951.25
052100300100	Primary Health Care Development Agency	804,000,000.00	804,000,000.00	752,867,040.24	752,867,040.24	93.6%	51,132,959.76
052102600100	Sir-Yahaya Memorial Hospital	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
052110200100	General Hospitals	70,000,000.00	70,000,000.00	-	5,991,874.95	8.6%	64,008,125.05
052110400100	College of Nursing Sciences	35,080,000.00	35,080,000.00	11,810,100.00	16,752,900.00	47.8%	18,327,100.00
052110600100	College of Health Sciences Technology, Jega	87,130,000.00	87,130,000.00	-	9,984,012.87	11.5%	77,145,987.13
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHMA)	1,487,675,472.00	1,487,675,472.00	687,675,472.00	687,675,472.00	46.2%	800,000,000.00
053500000000	Ministry of Environment	29,638,460,000.00	29,638,460,000.00	1,259,000.00	104,345,206.80	0.4%	29,534,114,793.20
053500100100	Ministry of Environment	29,635,860,000.00	29,635,860,000.00	1,259,000.00	104,102,206.80	0.4%	29,531,757,793.20
053501600100	Kebbi Environmental Protection Agency (KESEPA)	2,600,000.00	2,600,000.00	-	243,000.00	9.3%	2,357,000.00
054400000000	Minsitry of Humanitarian and Empowerment	24,000,000.00	24,000,000.00	24,204,257.47	145,389,082.68	605.8%	- 121,389,082.68
054400200100	Social Security Welfare Fund	24,000,000.00	24,000,000.00	24,204,257.47	145,389,082.68	605.8%	- 121,389,082.68

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

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

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

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020130	REGISTRATION OF BUSINESS PREMISES LICENSE	6,000,000.00	6,000,000.00	295,000.00	4,304,500.00	71.7%	1,695,500.00
12020132	Registration of Fish Farmers Licenses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020133	Registration of Fish Mongers Licenses	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12020134	Hackney Carriage Permit	4,200,000.00	4,200,000.00	1,742,000.00	5,439,500.00	129.5%	-
12020135	National Driving Licence	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020140	Roof Rack Permit	1,500,000.00	1,500,000.00	1,069,000.00	2,582,000.00	172.1%	-
120204	FEES - GENERAL	3,571,956,684.00	3,571,956,684.00	544,451,129.82	2,536,284,863.55	71.0%	1,035,671,820.45
12020401	COURT FEES	5,800,000.00	5,800,000.00	2,586,424.00	15,595,000.24	268.9%	-
12020407	TRADE TESTING FEES	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020408	CONTRACT REGISTRATION FEES	19,575,030.00	19,575,030.00	500,000.00	2,710,000.00	13.8%	16,865,030.00
12020409	MARRIAGE/ DIVORCE FEES	600,000.00	600,000.00	988,000.00	1,479,000.00	246.5%	-
12020416	FIRE SAFETY CERTIFICATE FEES	-	-	100,000.00	500,000.00	-	500,000.00
12020419	BILL BOARD ADVERTISEMENT FEES	7,000,000.00	7,000,000.00	470,000.00	10,970,000.00	156.7%	-
12020420	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	-	31,091,052.00	19.4%	128,908,948.00
12020421	SURVEY/ PLANNING/ BUILDING FEES	1,280,000.00	1,280,000.00	-	-	0.0%	1,280,000.00
12020422	Court Fees Declaration/Affidavit	600,000.00	600,000.00	182,000.00	313,500.00	52.3%	286,500.00
12020424	Planning Permission	2,500,000.00	2,500,000.00	190,000.00	1,170,000.00	46.8%	1,330,000.00
12020425	ASSOCIATION FEES	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020429	AGRICULTURAL/VETERINARY SERVICES FEES	25,000,000.00	25,000,000.00	1,093,300.00	3,877,200.00	15.5%	21,122,800.00
12020430	LAND USE FEES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020434	TIMBER & FOREST FEES	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020435	SCHOOL/ TUITION/ EXAMINATION FEES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020436	APPLICATIONS FEES	81,414,000.00	81,414,000.00	1,361,800.00	69,893,800.00	85.8%	11,520,200.00
12020438	CONTRACT AGREEMENT PROCESSING FEES (MOJ)	313,000,000.00	313,000,000.00	73,928,848.30	114,542,380.07	36.6%	198,457,619.93
12020440	SANITATION FEES	8,000,000.00	8,000,000.00	645,000.00	3,011,000.00	37.6%	4,989,000.00
12020441	Inspection and Degradation	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020444	COURT FEE AREA COURT	1,762,500.00	1,762,500.00	-	-	0.0%	1,762,500.00
12020446	Passenger Service Charge	2,500,000.00	2,500,000.00	2,800,000.00	5,480,000.00	219.2%	-
12020447	Gate Fee (Airport)	2,290,000.00	2,290,000.00	190,000.00	1,201,600.00	52.5%	1,088,400.00
12020448	BUILDING PERMIT (LAND) PLANNING	15,000,000.00	15,000,000.00	900,000.00	6,410,000.00	42.7%	8,590,000.00
12020450	Airport Landing Charges	3,000,000.00	3,000,000.00	1,600,000.00	3,570,000.00	119.0%	-
12020452	DOCUMENT REGISTRATION AND RESEARCH FEE	55,238,337.00	55,238,337.00	40,000.00	19,335,450.00	35.0%	35,902,887.00
12020455	Right of Possession	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020456	SERVICE CHARGE	1,227,176,787.00	1,227,176,787.00	161,104,885.00	275,711,651.36	22.5%	951,465,135.64
12020457	Certification of Document	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
12020459	Extention of Time	263,620,000.00	263,620,000.00	1,100,000.00	2,200,000.00	0.8%	261,420,000.00
12020460	SPEED BOAT TRANSPORT FEES	5,000,000.00	5,000,000.00	200,000.00	400,000.00	8.0%	4,600,000.00
12020461	CONTRACT PROCESSING	20,990,030.00	20,990,030.00	1,245,000.00	2,470,000.00	11.8%	18,520,030.00
12020462	TRADE CATTLE FEES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020463	HOSTEL FEE	28,120,000.00	28,120,000.00	11,810,100.00	17,302,900.00	61.5%	10,817,100.00
12020465	Land Transactions Fees	160,000,000.00	160,000,000.00	17,060,624.00	552,658,447.75	345.4%	-
12020466	Search Fees	160,100,000.00	160,100,000.00	-	25,489,000.00	15.9%	134,611,000.00
12020467	Economic Development Charges	200,000,000.00	200,000,000.00	51,894,770.71	285,278,304.86	142.6%	-
12020468	Re-Grant Charges	10,000,000.00	10,000,000.00	2,002,476.00	10,320,995.00	103.2%	-
12020471	Supply of T. Materials	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020472	Notice of Appeal	1,650,000.00	1,650,000.00	-	-	0.0%	1,650,000.00
12020473	Filling of Statement of Claim	3,400,000.00	3,400,000.00	-	-	0.0%	3,400,000.00
12020474	Registration Fee	2,000,000.00	2,000,000.00	250,000.00	1,966,500.00	98.3%	33,500.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
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	1,675,750.00	7,320,500.00	122.0%	- 1,320,500.00
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	646,150.00	2,530,052.00	72.3%	969,948.00
12020498	Contract Agreement Fee (General)	544,120,000.00	544,120,000.00	207,886,001.81	1,061,486,530.27	195.1%	- 517,366,530.27
120205	FINES - GENERAL	189,813,000.00	189,813,000.00	6,281,500.00	35,114,388.00	18.5%	154,698,612.00
12020501	FINES/PENALTIES	7,000,000.00	7,000,000.00	4,618,500.00	9,740,500.00	139.2%	- 2,740,500.00
12020503	COURT FINE AREA COURT	853,000.00	853,000.00	-	-	0.0%	853,000.00
12020504	COURT FINE MOBILE COURT	7,000,000.00	7,000,000.00	-	23,000.00	0.3%	6,977,000.00
12020506	PENALITIES CHARGES	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020507	Compensation on trees and eco trees	160,000.00	160,000.00	-	-	0.0%	160,000.00
12020508	Compensation on environmental degradation	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020509	Miscellaneous Traffic Violation	500,000.00	500,000.00	1,513,000.00	2,605,500.00	521.1%	- 2,105,500.00
12020541	Violation Charge	100,000.00	100,000.00	-	243,000.00	243.0%	- 143,000.00
12020542	Late Registration Charges	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020543	Other Penal Charges	150,000,000.00	150,000,000.00	150,000.00	22,502,388.00	15.0%	127,497,612.00
120206	SALES - GENERAL	1,413,240,000.00	1,413,240,000.00	863,069,088.58	4,545,658,362.92	321.6%	- 3,132,418,362.92
12020610	PROCEEDS FROM SALES OF GOVT. VEHICLES	15,000,000.00	15,000,000.00	23,000,000.00	25,845,000.00	172.3%	- 10,845,000.00
12020613	SALES OF GOVT. BUILDINGS	-	-	92,226,458.00	942,189,366.00	-	942,189,366.00
12020615	Sales of Application Forms	20,500,000.00	20,500,000.00	-	9,984,012.87	48.7%	10,515,987.13
12020616	Radio Advertisement	7,000,000.00	7,000,000.00	429,000.00	1,424,000.00	20.3%	5,576,000.00
12020617	Commercial Advertisement/TV	3,000,000.00	3,000,000.00	368,000.00	1,620,000.00	54.0%	1,380,000.00
12020627	Sales of Fruit and Vegetables	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020633	Sales of Tueguya Farming Products	1,000,000,000.00	1,000,000,000.00	-	97,921,706.80	9.8%	902,078,293.20
12020634	Sales of Poultry Products	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020635	Sales of Milking Cows	90,000.00	90,000.00	-	-	0.0%	90,000.00
12020645	Sale of Vehicle Registration Book	2,500,000.00	2,500,000.00	766,250.00	2,647,250.00	105.9%	- 147,250.00
12020647	Sales of Other Forest Products	11,000,000.00	11,000,000.00	959,000.00	4,330,500.00	39.4%	6,669,500.00
12020649	Sales of Livestock from Ranchers	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020654	Sales of NDL Forms	50,000.00	50,000.00	106,400.00	145,200.00	290.4%	- 95,200.00
12020658	Sales of Bills of Enteries/Application Forms	150,000,000.00	150,000,000.00	1,200,000.00	1,200,000.00	0.8%	148,800,000.00
12020659	Side Sticker	2,500,000.00	2,500,000.00	505,500.00	5,218,500.00	208.7%	- 2,718,500.00
12020660	Miscellaneous General	200,000,000.00	200,000,000.00	743,508,480.58	3,453,132,827.25	1726.6%	- 3,253,132,827.25
120207	EARNINGS - GENERAL	243,800,000.00	243,800,000.00	3,206,000.00	41,853,474.95	17.2%	201,946,525.05
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	50,000,000.00	-	500,000.00	1.0%	49,500,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	40,300,000.00	40,300,000.00	1,269,500.00	26,734,500.00	66.3%	13,565,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,500,000.00	2,500,000.00	-	60,000.00	2.4%	2,440,000.00
12020713	Earning from Commercial Activities/Printing	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020714	Earning from Workshops/Training Services (Works Schd)	-	-	10,000.00	47,500.00	-	47,500.00
12020717	Earning from Bakery Industries	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020718	Earnings from Mechanical Cultivation fees Tractor Hiring	20,000,000.00	20,000,000.00	272,000.00	3,178,500.00	15.9%	16,821,500.00
12020720	Earning from Royalties	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020721	Earnings from Heavy Duty	2,000,000.00	2,000,000.00	394,500.00	1,725,100.00	86.3%	274,900.00
12020722	Earnings from Conductor Badge	2,500,000.00	2,500,000.00	1,260,000.00	3,616,000.00	144.6%	-
12020724	Earnings from Football Academy	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
12020726	Earnings from Hospitals	98,000,000.00	98,000,000.00	-	5,991,874.95	6.1%	92,008,125.05
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	39,274,000.00	39,274,000.00	2,494,000.00	10,427,400.00	26.6%	28,846,600.00
12020804	RENT ON CONFERENCE CENTRES	150,000.00	150,000.00	150,000.00	150,000.00	100.0%	-
12020806	Recovery of Housing Rent for Public Office Holders	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020807	Rent on Market Lets & Shops	12,024,000.00	12,024,000.00	2,154,000.00	8,091,400.00	67.3%	3,932,600.00
12020808	Rent on KUDA Shops	2,000,000.00	2,000,000.00	-	1,380,000.00	69.0%	620,000.00
12020810	Rents and Premium on Allocation of Land	20,000,000.00	20,000,000.00	-	335,000.00	1.7%	19,665,000.00
12020811	Transfer of Ownership	100,000.00	100,000.00	190,000.00	471,000.00	471.0%	-
120209	RENT ON LAND & OTHERS - GENERAL	-	-	1,679,005.00	14,509,377.00	-	14,509,377.00
12020901	RENT ON GOVT. LAND	-	-	1,679,005.00	14,509,377.00	-	14,509,377.00
120210	REPAYMENTS - GENERAL	334,400,000.00	334,400,000.00	6,351,377.01	26,350,461.99	7.9%	308,049,538.01
12021001	Interest/Repayment of Car Loan	40,000,000.00	40,000,000.00	6,124,512.01	26,007,577.99	65.0%	13,992,422.01
12021004	MOTOR VEHICLE REFURBISHING LOAN	20,000,000.00	20,000,000.00	25,002.00	91,674.00	0.5%	19,908,326.00
12021005	HOUSE REFURBISHING LOAN	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
12021007	Refund of Compensation	300,000.00	300,000.00	200,000.00	245,000.00	81.7%	55,000.00
12021009	Repayment of Furniture Loans	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12021010	Repayment of Loan and Advances to Parastatals	100,000.00	100,000.00	-	-	0.0%	100,000.00
12021012	Repayment of Housing Loan	200,000,000.00	200,000,000.00	1,863.00	6,210.00	0.0%	199,993,790.00
12021013	Repayment of Car Loan Political Office Holder	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12021014	Re-Imbursement in Respect of Pension	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
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	15,412,981,331.71	23,593,962,671.96	64.1%	13,236,216,440.63
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	15,412,981,331.71	23,593,962,671.96	80.2%	5,812,821,306.38
130201	DOMESTIC GRANTS	21,078,056,697.14	21,078,056,697.14	15,412,981,331.71	19,093,962,671.96	90.6%	1,984,094,025.18
13020102	CAPITAL GRANTS FROM FGN	7,929,592,289.46	7,929,592,289.46	687,675,472.00	4,247,471,987.04	53.6%	3,682,120,302.42
13020103	CURRENT GRANTS FROM LGAS	24,000,000.00	24,000,000.00	24,204,257.47	145,389,082.68	605.8%	121,389,082.68
13020104	CAPITAL GRANTS FROM LGAS	13,124,464,407.68	13,124,464,407.68	14,701,101,602.24	14,701,101,602.24	112.0%	1,576,637,194.56
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 DEVELOPMENTFUND (CDF) RECEIPTS	276,269,121,000.55	276,269,121,000.55	40,000,000,000.00	47,450,000,000.00	17.2%	228,819,121,000.55
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	40,000,000,000.00	47,450,000,000.00	18.9%	203,214,868,353.17
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	57,028,242,313.17	57,028,242,313.17	40,000,000,000.00	40,000,000,000.00	70.1%	17,028,242,313.17
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPIT	57,028,242,313.17	57,028,242,313.17	40,000,000,000.00	40,000,000,000.00	70.1%	17,028,242,313.17
140302	INTERNATIONAL LOANS/ BORROWINGS RECEI	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 FINANC	193,636,626,040.00	193,636,626,040.00	-	7,450,000,000.00	3.8%	186,186,626,040.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	91,502,231,428.90	239,765,385,608.25	41.3%	340,562,083,415.55
010000000000	Administration Sector	96,250,337,195.85	120,175,228,839.19	51,762,698,158.84	75,656,448,951.03	63.0%	44,518,779,888.16
011100000000	Governor's Office	15,382,050,943.23	17,412,692,354.21	1,810,252,994.24	7,964,870,789.35	45.7%	9,447,821,564.86
011100100100	Office of the Executive Governor	13,394,521,845.13	15,394,521,845.13	1,456,361,932.32	6,773,497,192.32	44.0%	8,621,024,652.81
011100100200	Office of the Deputy Governor	666,200,000.00	666,200,000.00	174,800,000.00	666,200,000.00	100.0%	-
011100500100	Sustainable Development Goals (SDGs)	30,112,000.00	30,112,000.00	7,531,000.00	30,112,000.00	100.0%	-
011100800100	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	35,000,000.00	53,020,000.00	26.0%	150,580,000.00
011100900100	Due Process	88,000,000.00	88,000,000.00	27,750,000.00	42,750,000.00	48.6%	45,250,000.00
011101800100	Special Services	108,454,509.90	115,954,509.90	105,810,061.92	105,810,061.92	91.3%	10,144,447.98
011102800100	National Council for Women Society (NCWS)	600,000.00	600,000.00	-	-	0.0%	600,000.00
011103300100	State Agency for Control of AIDS/HIV	260,000,000.00	260,000,000.00	-	-	0.0%	260,000,000.00
011103500100	Kebbi State Contributory Pension Board	29,500,000.00	29,500,000.00	3,000,000.00	6,000,000.00	20.3%	23,500,000.00
01111300100	Directorate of Protocol	601,062,588.20	624,203,999.18	-	287,481,535.11	46.1%	336,722,464.07
011200000000	State Assembly	10,116,189,991.67	10,116,189,991.67	3,869,062,910.74	6,851,664,308.09	67.7%	3,264,525,683.58
011200300100	State Assembly	9,811,362,861.89	9,811,362,861.89	3,816,961,981.08	6,799,563,378.43	69.3%	3,011,799,483.46
011200400100	House of Assembly Commission	304,827,129.78	304,827,129.78	52,100,929.66	52,100,929.66	17.1%	252,726,200.12
012300000000	Ministry of Information and Culture	2,180,648,040.92	2,534,298,273.28	148,293,662.67	1,077,629,987.68	42.5%	1,456,668,285.60
012300100100	Ministry of Information and Culture	1,747,213,657.05	2,097,213,657.05	55,449,262.82	712,834,090.13	34.0%	1,384,379,566.92
012300200100	History Bureau	3,600,000.00	6,000,000.00	1,590,000.00	6,000,000.00	100.0%	-
012300300100	Kebbi State Television (KBTV)	251,551,511.36	251,551,511.36	49,484,929.40	181,771,407.80	72.3%	69,780,103.56
012300400100	Kebbi Broadcasting Corporation (KBC)	178,282,872.51	179,533,104.87	41,769,470.45	177,024,489.75	98.6%	2,508,615.12
012400000000	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	50,010,000.00	140,010,000.00	10.8%	1,150,990,000.00
012400100100	Ministry of Home Affairs and Internal Security	1,191,000,000.00	1,291,000,000.00	50,010,000.00	140,010,000.00	10.8%	1,150,990,000.00
012500000000	Office of the Head of State Civil Service	4,609,339,992.74	5,009,339,992.74	369,504,794.37	1,193,887,577.77	23.8%	3,815,452,414.97
012501300100	General Administration	4,609,339,992.74	5,009,339,992.74	369,504,794.37	1,193,887,577.77	23.8%	3,815,452,414.97
014000000000	Office of the State Auditor General	459,826,135.99	559,826,135.99	269,590,702.16	401,180,558.59	71.7%	158,645,577.40
014000100100	Office of the State Auditor General	276,866,659.77	376,866,659.77	237,279,095.21	270,854,130.79	71.9%	106,012,528.98
014000200100	Office of the Auditor General for Local Government	182,959,476.22	182,959,476.22	32,311,606.95	130,326,427.80	71.2%	52,633,048.42
014700000000	Civil Service Commission (CSC)	295,080,006.88	295,080,006.88	15,989,291.51	63,706,227.30	21.6%	231,373,779.58
014700100100	Civil Service Commission	295,080,006.88	295,080,006.88	15,989,291.51	63,706,227.30	21.6%	231,373,779.58
014800000000	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	9,033,342.78	33,142,256.82	38.5%	52,985,708.38
014800100100	Kebbi State Independent Electoral Commission	86,127,965.20	86,127,965.20	9,033,342.78	33,142,256.82	38.5%	52,985,708.38
014900000000	Local Government Service Commission	98,649,545.86	116,649,545.86	2,664,440.84	54,030,481.47	46.3%	62,619,064.39
014900100100	Local Government Service Commission	92,157,546.36	92,157,546.36	-	40,245,656.85	43.7%	51,911,889.51
014900200100	Local Government Pension Board	6,491,999.50	24,491,999.50	2,664,440.84	13,784,824.62	56.3%	10,707,174.88
016100000000	Office of the Secretary to the State Government	47,989,465,127.15	71,364,465,127.15	44,827,486,234.12	54,118,274,973.44	75.8%	17,246,190,153.71
016100100100	Office of the Secretary to the State Government	47,624,827,282.55	70,924,827,282.55	44,790,875,994.58	53,879,360,796.40	76.0%	17,045,466,486.15
016102100100	Liaison Office - Abuja	206,000,000.00	281,000,000.00	-	134,760,000.96	48.0%	146,239,999.04
016102100200	Liaison Office - Kaduna	13,650,000.00	13,650,000.00	4,615,990.00	9,725,980.00	71.3%	3,924,020.00
016102100300	Liaison Office - Sokoto	4,000,000.00	4,000,000.00	411,342.00	2,362,381.00	59.1%	1,637,619.00
016102100400	Liaison Office - Lagos	2,200,000.00	2,200,000.00	-	900,000.00	40.9%	1,300,000.00
016103700100	Pilgrims Welfare Agency (PWA)	138,787,844.60	138,787,844.60	31,582,907.54	91,165,815.08	65.7%	47,622,029.52

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
0164000000000	Ministry of Special Duties	7,724,100,000.00	5,271,700,000.00	169,308,624.00	1,156,571,834.00	21.9%	4,115,128,166.00
016400100100	Ministry for Special Duties	7,677,100,000.00	5,224,700,000.00	158,488,624.00	1,124,951,834.00	21.5%	4,099,748,166.00
016400200100	Persons With Disability Commission	47,000,000.00	47,000,000.00	10,820,000.00	31,620,000.00	67.3%	15,380,000.00
0165000000000	Ministry of Religious Affairs	3,601,260,000.00	3,601,260,000.00	68,920,000.00	2,062,627,301.40	57.3%	1,538,632,698.60
016500100100	Ministry of Religious Affairs	3,592,500,000.00	3,592,500,000.00	68,920,000.00	2,058,906,997.75	57.3%	1,533,593,002.25
016502200100	Preaching Board	8,760,000.00	8,760,000.00	-	3,720,303.65	42.5%	5,039,696.35
0166000000000	Ministry of Establishment, Training and Pens	2,516,599,446.21	2,516,599,446.21	152,581,161.41	538,852,655.12	21.4%	1,977,746,791.09
016600100100	Ministry of Establishment, Training and Pension	2,516,239,446.21	2,516,239,446.21	152,491,161.41	538,492,655.12	21.4%	1,977,746,791.09
016600700100	State Manpower Committee	360,000.00	360,000.00	90,000.00	360,000.00	100.0%	-
0200000000000	Economic Sector	305,214,538,424.06	265,062,843,151.27	15,004,324,586.06	87,625,807,367.55	33.1%	177,437,035,783.72
0215000000000	Ministry of Agriculture	103,071,423,494.09	61,869,726,097.63	111,087,201.45	12,980,370,521.99	21.0%	48,889,355,575.64
021500100100	Ministry of Agriculture	102,335,852,821.20	61,134,155,424.74	-	12,494,577,987.33	20.4%	48,639,577,437.41
021510200100	Kebbi Agricultural and Rural Development Agency	690,450,717.44	690,450,717.44	101,477,212.59	450,732,579.85	65.3%	239,718,137.59
021510300100	Rural Access Mobility Project (RAMP)	3,280,000.00	3,280,000.00	-	-	0.0%	3,280,000.00
021510900100	Forestry II Project	32,239,955.45	32,239,955.45	7,859,988.86	31,559,954.81	97.9%	680,000.64
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,600,000.00	9,600,000.00	1,750,000.00	3,500,000.00	36.5%	6,100,000.00
0220000000000	Ministry of Finance	39,598,017,653.97	40,598,017,653.97	4,809,174,115.74	14,772,816,843.55	36.4%	25,825,200,810.42
022000100100	Ministry of Finance (Hqt)	19,693,279,172.23	20,693,279,172.23	2,755,053,190.52	10,393,542,564.13	50.2%	10,299,736,608.10
022000200100	Debt Management Office	15,018,337,731.43	15,018,337,731.43	1,286,783,595.38	3,495,660,928.68	23.3%	11,522,676,802.75
022000700100	Accountant General's Office	4,417,000,000.00	4,417,000,000.00	730,884,000.00	730,884,000.00	16.5%	3,686,116,000.00
022000700200	Kebbi State Project Financial Management Unit (P	13,920,290.56	13,920,290.56	-	6,710,145.30	48.2%	7,210,145.26
022000800100	Board of Internal Revenue	386,953,055.75	386,953,055.75	36,453,329.84	146,019,205.44	37.7%	240,933,850.31
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	-	0.0%	68,527,404.00
0222000000000	Ministry of Commerce and Industry	3,314,352,407.98	3,330,308,595.20	61,368,661.24	339,969,771.07	10.2%	2,990,338,824.13
022200100100	Ministry of Commerce and Industry (Hqt)	3,114,777,662.71	3,114,777,662.71	48,156,731.74	211,099,212.56	6.8%	2,903,678,450.15
022205200100	Tourisms Board	103,636,951.67	103,636,951.67	13,211,929.50	53,167,715.75	51.3%	50,469,235.92
022205300100	Birnin Kebbi Central Market	95,937,793.60	111,893,980.82	-	75,702,842.76	67.7%	36,191,138.06
0228000000000	Ministry of Digital Economy	6,900,000,000.00	11,238,480,000.00	46,820,000.00	1,620,000,000.00	14.4%	9,618,480,000.00
022800100100	Ministry of Digital Economy	6,900,000,000.00	11,238,480,000.00	46,820,000.00	1,620,000,000.00	14.4%	9,618,480,000.00
0233000000000	Ministry of Solid Minerals Development and	2,413,000,000.00	2,413,000,000.00	15,000,000.00	606,678,000.00	25.1%	1,806,322,000.00
023300100100	Ministry of Solid Minerals Development and Mining	2,413,000,000.00	2,413,000,000.00	15,000,000.00	606,678,000.00	25.1%	1,806,322,000.00
0234000000000	Ministry of Works and Transport	59,707,833,433.24	59,732,833,433.24	3,015,477,758.00	33,747,054,954.81	56.5%	25,985,778,478.43
023400100100	Ministry of Works and Transport	59,707,833,433.24	59,732,833,433.24	3,015,477,758.00	33,747,054,954.81	56.5%	25,985,778,478.43
0229000000000	Ministry of Transport and Renewable Energ	5,527,607,991.20	5,527,607,991.20	561,659,089.55	805,108,013.20	14.6%	4,722,499,978.00
022900100100	Ministry of Transport and Renewable Energy (Hqt)	2,808,582,532.00	2,808,582,532.00	16,800,000.00	60,000,000.00	2.1%	2,748,582,532.00
022910500100	Sir Ahmadu Bello International Airport	2,719,025,459.20	2,719,025,459.20	544,859,089.55	745,108,013.20	27.4%	1,973,917,446.00
0238000000000	Ministry of Budget & Economic Planning	23,676,926,100.35	20,862,970,680.77	1,088,579,567.40	4,161,060,840.00	19.9%	16,701,909,840.77
023800100100	Ministry of Budget & Economic Planning (Hqt)	23,139,686,100.35	20,325,730,680.77	1,076,579,567.40	4,137,060,840.00	20.4%	16,188,669,840.77
023800400100	KBS Bureau of Statistics	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
023800500100	Kebbi State Community and Social Development A	34,240,000.00	34,240,000.00	-	-	0.0%	34,240,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	29,000,000.00	29,000,000.00	12,000,000.00	24,000,000.00	82.8%	5,000,000.00
023800700100	COVID-19 Action Recovery and Economic Stimulu	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
0250000000000	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	900,000.00	3,600,000.00	7.1%	47,190,000.00
025000100100	Fiscal Responsibility Commission	50,790,000.00	50,790,000.00	900,000.00	3,600,000.00	7.1%	47,190,000.00
0252000000000	Ministry of Water Resources	9,828,097,661.41	9,828,097,661.41	1,262,084,161.50	2,105,990,739.90	21.4%	7,722,106,921.51
025200100100	Ministry of Water Resources	9,227,446,792.86	9,227,446,792.86	1,262,084,161.50	1,891,168,702.56	20.5%	7,336,278,090.30
025210200100	Water Board	589,161,787.00	589,161,787.00	-	208,912,704.75	35.5%	380,249,082.25
025210300100	State Rural Water Supply & Sanitation Agency (R	11,489,081.55	11,489,081.55	-	5,909,332.59	51.4%	5,579,748.96
0253000000000	Ministry of Lands and Housing	23,176,812,614.30	24,509,333,970.33	-	4,626,774,694.70	18.9%	19,882,559,275.63
025300100100	Ministry of Lands & Housing	23,132,855,305.82	24,465,376,661.85	-	4,609,690,415.65	18.8%	19,855,686,246.20
025300300100	State Housing Corporation	19,957,308.48	19,957,308.48	-	8,984,279.05	45.0%	10,973,029.43
025300200100	Office of the Surveyor General	24,000,000.00	24,000,000.00	-	8,100,000.00	33.8%	15,900,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
025400000000	Ministry of Rural and Community Development	2,862,297,415.64	2,862,297,415.64	867,096,458.55	1,188,326,820.63	41.5%	1,673,970,595.01
025400100100	Ministry of Rural and Community Development	83,500,000.00	83,500,000.00	15,010,000.00	60,000,000.00	71.9%	23,500,000.00
025410300100	Rural Electrification Board (REB)	2,778,797,415.64	2,778,797,415.64	852,086,458.55	1,128,326,820.63	40.6%	1,650,470,595.01
026200000000	Ministry of Animal Health Husbandry and Fisheries	13,767,794,664.54	13,942,794,664.54	965,796,852.22	7,063,275,493.24	50.7%	6,879,519,171.30
026200100100	Ministry of Animal Health Husbandry and Fisheries	13,767,794,664.54	13,942,794,664.54	965,796,852.22	7,063,275,493.24	50.7%	6,879,519,171.30
026900000000	Ministry of Physical Planning and Urban Development	11,319,584,987.34	8,296,584,987.34	2,199,280,720.41	3,604,780,674.46	43.4%	4,691,804,312.88
026900100100	Ministry of Physical Planning and Urban Development	10,759,185,560.00	7,856,185,560.00	2,186,185,720.41	3,311,575,246.91	42.2%	4,544,610,313.09
026900200100	Kebbi Urban Development Authority (KUDA)	521,399,427.34	401,399,427.34	13,095,000.00	275,205,427.55	68.6%	126,193,999.79
026900300100	Kebbi Geographic Information System Agency (KGISA)	39,000,000.00	39,000,000.00	-	18,000,000.00	46.2%	21,000,000.00
030000000000	Law and Justice Sector	24,626,926,941.27	26,860,426,941.27	4,143,256,044.32	11,014,126,406.68	41.0%	15,846,300,534.59
031800000000	Judiciary	6,517,985,949.57	8,751,485,949.57	1,003,342,065.67	4,398,977,822.22	50.3%	4,352,508,127.35
031801100100	Judicial Service Commission	625,277,470.02	2,275,277,470.02	117,511,501.02	409,511,003.65	18.0%	1,865,766,466.37
031805100100	High Court	2,882,850,789.00	3,066,350,789.00	574,527,196.82	2,780,821,633.20	90.7%	285,529,155.80
031805300100	Sharia Court	3,009,857,690.55	3,409,857,690.55	311,303,367.83	1,208,645,185.37	35.4%	2,201,212,505.18
032600000000	Ministry of Justice	18,108,940,991.70	18,108,940,991.70	3,139,913,978.65	6,615,148,584.46	36.5%	11,493,792,407.24
032600100100	Ministry of Justice	18,017,128,006.70	18,017,128,006.70	3,067,774,127.33	6,543,008,733.14	36.3%	11,474,119,273.56
032600200100	Law Reform Commission	91,812,985.00	91,812,985.00	72,139,851.32	72,139,851.32	78.6%	19,673,133.68
050000000000	Social Sector	154,235,666,462.62	168,228,970,092.07	20,591,952,639.69	65,469,002,882.99	38.9%	102,759,967,209.08
051300000000	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	110,930,765.48	1,950,920,310.21	64.6%	1,067,621,954.14
051300100100	Ministry of Youths & Sports	3,018,542,264.35	3,018,542,264.35	110,930,765.48	1,950,920,310.21	64.6%	1,067,621,954.14
051400000000	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	183,377,662.20	1,048,705,105.41	18.4%	4,650,772,148.99
051400100100	Ministry of Women Affairs	5,699,477,254.40	5,699,477,254.40	183,377,662.20	1,048,705,105.41	18.4%	4,650,772,148.99
051700000000	Ministry for Basic and Secondary Education	40,292,466,800.42	39,178,779,885.50	6,951,085,231.03	27,741,328,045.93	70.8%	11,437,451,839.57
051700100100	Ministry for Basic and Secondary Education	22,680,833,250.26	21,075,146,335.34	345,774,594.58	14,338,166,816.05	68.0%	6,736,979,519.29
051700300100	Universal Basic Education (UBE)	11,364,914,581.22	11,364,914,581.22	4,846,484,495.62	7,611,096,627.65	67.0%	3,753,817,953.57
051700300200	Primary School Staff Pension Board	9,003,191.02	11,003,191.02	2,202,143.71	8,823,574.84	80.2%	2,179,616.18
051700800100	Library Board	111,120,763.07	111,120,763.07	26,867,145.97	82,792,611.77	74.5%	28,328,151.30
051702600100	Arabic & Islamic Education Board	1,381,519,909.06	1,381,519,909.06	172,104,197.05	691,390,133.53	50.0%	690,129,775.53
051702700100	Abdullahi Fodio Islamic Centre	178,690,047.00	178,690,047.00	45,435,252.31	171,249,755.30	95.8%	7,440,291.70
051702800100	Agency for Adult Education	37,381,260.22	37,381,260.22	37,006,260.22	37,006,260.22	99.0%	375,000.00
051705700100	Secondary School Management Board	4,529,003,798.57	5,019,003,798.57	1,475,211,141.57	4,800,802,266.57	95.7%	218,201,532.00
056300000000	Ministry for Higher Education	16,302,785,587.92	16,305,785,587.92	4,060,857,601.49	9,018,088,936.54	55.3%	7,287,696,651.38
056300100100	Ministry for Higher Education	5,098,716,542.26	5,098,716,542.26	1,420,361,335.90	2,446,210,281.10	48.0%	2,652,506,261.16
056301800100	State Polytechnic, Dakin Gari	2,744,182,398.25	2,744,182,398.25	220,216,512.52	741,959,117.52	27.0%	2,002,223,280.73
056301900100	Adamu Augie College of Education, Argungu	2,344,011,935.00	2,344,011,935.00	326,136,493.79	1,264,031,516.52	53.9%	1,079,980,418.48
056302100100	State University of Science & Technology Aliero	5,551,766,468.48	5,551,766,468.48	1,962,533,112.07	4,066,314,822.16	73.2%	1,485,451,646.32
056302800100	College of Preliminary Studies, Yauri	525,859,587.91	525,859,587.91	121,704,363.00	460,075,608.00	87.5%	65,783,979.91
056305600100	State Scholarship Board	38,248,656.02	41,248,656.02	9,905,784.21	39,497,591.24	95.8%	1,751,064.78
052100000000	Ministry of Health	53,564,687,449.94	68,668,677,994.31	6,140,914,000.45	17,911,288,591.46	26.1%	50,757,389,402.85
052100100100	Ministry of Health	40,543,135,378.33	49,647,125,922.70	4,515,681,123.89	12,760,588,257.36	25.7%	36,886,537,665.34
052100300100	Primary Health Care Development Agency	4,891,425,012.00	10,891,425,012.00	197,814,160.06	946,335,940.24	8.7%	9,945,089,071.76
052102600100	Sir-Yahaya Memorial Hospital	1,053,456,830.89	1,053,456,830.89	210,751,867.75	844,783,837.95	80.2%	208,672,992.94
052102700100	Kebbi Medical Centre Kalgo	294,000,000.00	294,000,000.00	257,510,000.00	281,500,000.00	95.7%	12,500,000.00
052110200100	General Hospitals	220,054,751.00	220,054,751.00	176,314,751.00	220,054,751.00	100.0%	-
052110400100	College of Nursing Sciences	1,052,357,359.10	1,052,357,359.10	110,211,152.12	469,842,554.28	44.6%	582,514,804.82
052110600100	College of Health Sciences Technology, Jega	470,892,086.00	470,892,086.00	122,797,116.00	427,032,849.00	90.7%	43,859,237.00
052110800100	Kebbi State Contributory Healthcare Management	3,870,222,640.63	3,870,222,640.63	549,833,829.63	1,961,150,401.63	50.7%	1,909,072,239.00
052110900100	Drugs and Medical Consumables Management Agency	1,169,143,391.99	1,169,143,391.99	-	-	0.0%	1,169,143,391.99
053500000000	Ministry of Environment	29,434,882,710.07	29,434,882,710.07	3,075,141,905.49	4,907,946,835.07	16.7%	24,526,935,875.00
053500100100	Ministry of Environment	29,409,100,000.00	29,409,100,000.00	3,068,778,652.51	4,885,644,125.00	16.6%	24,523,455,875.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	25,782,710.07	25,782,710.07	6,363,252.98	22,302,710.07	86.5%	3,480,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
054400000000	Minsitry of Humanitarian and Empowerment	5,329,200,000.00	5,329,200,000.00	18,300,000.00	2,686,170,719.20	50.4%	2,643,029,280.80
054400100100	Minsitry of Humanitarian and Empowerment	4,673,000,000.00	4,673,000,000.00	15,000,000.00	2,680,170,719.20	57.4%	1,992,829,280.80
054400200100	Social Security Welfare Fund	653,600,000.00	653,600,000.00	900,000.00	3,600,000.00	0.6%	650,000,000.00
054405500100	School of Handicap	2,600,000.00	2,600,000.00	2,400,000.00	2,400,000.00	92.3%	200,000.00
055100000000	Ministry of Local Government and Chieftain	593,624,395.52	593,624,395.52	51,345,473.55	204,554,339.17	34.5%	389,070,056.35
055100100100	Ministry for Local Government & Chieftaincy Affairs	587,602,956.92	587,602,956.92	48,469,505.92	198,783,340.57	33.8%	388,819,616.35
055100100200	Kebbi Council of Chiefs	6,021,438.60	6,021,438.60	2,875,967.63	5,770,998.60	95.8%	250,440.00

Table 5: Personnel Expenditure by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	58,619,561,792.41	59,598,572,651.81	13,611,667,709.54	44,824,841,833.86	75.2%	14,773,730,817.95
010000000000	Administration Sector	4,277,558,630.22	4,469,450,273.56	1,780,407,504.14	3,392,057,841.21	75.9%	1,077,392,432.35
011100000000	Governor's Office	402,899,489.23	433,540,900.21	34,273,399.24	130,777,094.35	30.2%	302,763,805.86
011100100100	Office of the Executive Governor	365,163,391.13	365,163,391.13	23,663,337.32	95,110,797.32	26.0%	270,052,593.81
011100100200	Office of the Deputy Governor	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	100.0%	-
011101800100	Special Services	5,173,509.90	12,673,509.90	10,110,061.92	10,110,061.92	79.8%	2,563,447.98
01111300100	Directorate of Protocol	31,562,588.20	54,703,999.18	-	24,556,235.11	44.9%	30,147,764.07
011200000000	State Assembly	912,428,540.67	912,428,540.67	313,788,078.74	668,401,877.09	73.3%	244,026,663.58
011200300100	State Assembly	870,401,410.89	870,401,410.89	279,997,149.08	634,610,947.43	72.9%	235,790,463.46
011200400100	House of Assembly Commission	42,027,129.78	42,027,129.78	33,790,929.66	33,790,929.66	80.4%	8,236,200.12
012300000000	Ministry of Information and Culture	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
012300100100	Ministry of Information and Culture	174,213,657.05	174,213,657.05	39,525,262.82	159,313,979.58	91.4%	14,899,677.47
012300300100	Kebbi State Television (KBTV)	229,341,511.36	229,341,511.36	45,534,929.40	166,961,407.80	72.8%	62,380,103.56
012300400100	Kebbi Broadcasting Corporation (KBC)	169,982,872.51	171,233,104.87	40,199,470.45	170,800,489.75	99.7%	432,615.12
012500000000	Office of the Head of State Civil Service	555,239,992.74	555,239,992.74	111,293,275.95	411,053,304.35	74.0%	144,186,688.39
012501300100	General Administration	555,239,992.74	555,239,992.74	111,293,275.95	411,053,304.35	74.0%	144,186,688.39
014000000000	Office of the State Auditor General	195,538,706.86	195,538,706.86	82,450,702.16	149,040,558.59	76.2%	46,498,148.27
014000100100	Office of the State Auditor General	99,670,254.64	99,670,254.64	64,779,095.21	78,354,130.79	78.6%	21,316,123.85
014000200100	Office of the Auditor General for Local Government	95,868,452.22	95,868,452.22	17,671,606.95	70,686,427.80	73.7%	25,182,024.42
014700000000	Civil Service Commission (CSC)	60,080,006.88	60,080,006.88	9,809,040.81	40,325,976.60	67.1%	19,754,030.28
014700100100	Civil Service Commission	60,080,006.88	60,080,006.88	9,809,040.81	40,325,976.60	67.1%	19,754,030.28
014800000000	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	7,533,342.78	27,622,256.82	44.5%	34,505,708.38
014800100100	Kebbi State Independent Electoral Commission	62,127,965.20	62,127,965.20	7,533,342.78	27,622,256.82	44.5%	34,505,708.38
014900000000	Local Government Service Commission	60,540,857.86	60,540,857.86	724,600.84	35,230,961.47	58.2%	25,309,896.39
014900100100	Local Government Service Commission	56,098,858.36	56,098,858.36	-	31,245,656.85	55.7%	24,853,201.51
014900200100	Local Government Pension Board	4,441,999.50	4,441,999.50	724,600.84	3,985,304.62	89.7%	456,694.88
016100000000	Office of the Secretary to the State Government	1,102,515,583.65	1,102,515,583.65	979,933,039.54	1,005,515,776.04	91.2%	96,999,807.61
016100100100	Office of the Secretary to the State Government	1,030,227,739.05	1,030,227,739.05	960,000,000.00	960,000,000.00	93.2%	70,227,739.05
016102100100	Liaison Office - Abuja	15,600,000.00	15,600,000.00	-	5,199,999.96	33.3%	10,400,000.04
016102100200	Liaison Office - Kaduna	7,950,000.00	7,950,000.00	2,198,790.00	4,397,580.00	55.3%	3,552,420.00
016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	151,342.00	752,381.00	38.6%	1,197,619.00
016103700100	Pilgrims Welfare Agency (PWA)	46,787,844.60	46,787,844.60	17,582,907.54	35,165,815.08	75.2%	11,622,029.52
016400000000	Ministry of Special Duties	23,000,000.00	23,000,000.00	5,600,000.00	23,000,000.00	100.0%	-
016400200100	Persons With Disability Commission	23,000,000.00	23,000,000.00	5,600,000.00	23,000,000.00	100.0%	-
016500000000	Ministry of Religious Affairs	7,410,000.00	7,410,000.00	-	2,800,303.65	37.8%	4,609,696.35
016502200100	Preaching Board	7,410,000.00	7,410,000.00	-	2,800,303.65	37.8%	4,609,696.35
016600000000	Ministry of Establishment, Training and Pension	322,239,446.21	482,239,446.21	109,742,361.41	401,213,855.12	83.2%	81,025,591.09
016600100100	Ministry of Establishment, Training and Pension	322,239,446.21	482,239,446.21	109,742,361.41	401,213,855.12	83.2%	81,025,591.09

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
020000000000	Economic Sector	21,784,157,233.72	21,978,831,413.84	3,238,802,720.04	12,630,911,985.89	57.5%	9,347,919,427.95
021500000000	Ministry of Agriculture	992,963,172.89	1,053,463,172.89	107,777,201.45	723,458,971.99	68.7%	330,004,200.90
021500100100	Ministry of Agriculture	281,312,500.00	341,812,500.00	-	247,821,437.33	72.5%	93,991,062.67
021510200100	Kebbi Agricultural and Rural Development Agency (KARDA)	682,050,717.44	682,050,717.44	100,377,212.59	446,037,579.85	65.4%	236,013,137.59
021510900100	Forestry II Project	29,599,955.45	29,599,955.45	7,399,988.86	29,599,954.81	100.0%	0.64
022000000000	Ministry of Finance	17,156,642,390.42	17,156,642,390.42	2,007,238,101.96	8,594,055,704.18	50.1%	8,562,586,686.24
022000100100	Ministry of Finance (Hqt)	13,369,779,172.23	13,369,779,172.23	1,972,710,772.14	8,450,626,303.46	63.2%	4,919,152,868.77
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	34,527,329.82	138,819,255.42	93.7%	9,333,800.33
022200000000	Ministry of Commerce and Industry	238,481,692.98	284,437,880.20	43,068,661.24	244,469,771.07	85.9%	39,968,109.13
022200100100	Ministry of Commerce and Industry (Hqt)	106,406,947.71	136,406,947.71	31,176,731.74	125,099,212.56	91.7%	11,307,735.15
022205200100	Tourisms Board	50,786,951.67	50,786,951.67	11,891,929.50	47,567,715.75	93.7%	3,219,235.92
022205300100	Birnin Kebbi Central Market	81,287,793.60	97,243,980.82	-	71,802,842.76	73.8%	25,441,138.06
023400000000	Ministry of Works and Transport	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
023400100100	Ministry of Works and Transport	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
022900000000	Ministry of Transport and Renewable Energy	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
022910500100	Sir Ahmadu Bello International Airport	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
023800000000	Ministry of Budget & Economic Planning	93,690,903.28	93,690,903.28	24,842,467.40	60,289,740.00	64.3%	33,401,163.28
023800100100	Ministry of Budget & Economic Planning (Hqt)	66,450,903.28	66,450,903.28	24,842,467.40	60,289,740.00	90.7%	6,161,163.28
023800500100	Kebbi State Community and Social Development Agency (CSD)	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
025000000000	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
025200000000	Ministry of Water Resources	397,348,214.41	397,348,214.41	65,509,207.82	376,605,206.20	94.8%	20,743,008.21
025200100100	Ministry of Water Resources	162,863,168.86	162,863,168.86	65,509,207.82	162,863,168.86	100.0%	-
025210200100	Water Board	229,320,000.00	229,320,000.00	-	208,912,704.75	91.1%	20,407,295.25
025210300100	State Rural Water Supply & Sanitation Agency (RUWATSAN)	5,165,045.55	5,165,045.55	-	4,829,332.59	93.5%	335,712.96
025300000000	Ministry of Lands and Housing	182,388,379.78	225,606,372.68	-	150,864,694.70	66.9%	74,741,677.98
025300100100	Ministry of Lands & Housing	165,881,071.30	209,099,064.20	-	142,780,415.65	68.3%	66,318,648.55
025300300100	State Housing Corporation	16,507,308.48	16,507,308.48	-	8,084,279.05	49.0%	8,423,029.43
025400000000	Ministry of Rural and Community Development	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
025410300100	Rural Electrification Board (REB)	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
026200000000	Ministry of Animal Health Husbandry and Fisheries	1,767,254,744.54	1,767,254,744.54	813,576,852.22	1,607,578,475.75	91.0%	159,676,268.79
026200100100	Ministry of Animal Health Husbandry and Fisheries	1,767,254,744.54	1,767,254,744.54	813,576,852.22	1,607,578,475.75	91.0%	159,676,268.79
026900000000	Ministry of Physical Planning and Urban Development	252,899,427.34	252,899,427.34	-	183,166,007.55	72.4%	69,733,419.79
026900200100	Kebbi Urban Development Authority (KUDA)	247,899,427.34	247,899,427.34	-	183,166,007.55	73.9%	64,733,419.79
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
030000000000	Law and Justice Sector	2,083,988,274.87	2,083,988,274.87	497,831,057.49	1,834,230,124.63	88.0%	249,758,150.24
031800000000	Judiciary	1,933,867,283.17	1,933,867,283.17	431,690,054.14	1,719,787,515.47	88.9%	214,079,767.70
031801100100	Judicial Service Commission	168,277,470.02	168,277,470.02	32,536,554.49	110,262,433.15	65.5%	58,015,036.87
031805100100	High Court	900,989,629.00	900,989,629.00	208,753,231.82	849,322,296.95	94.3%	51,667,332.05
031805300100	Sharia Court	864,600,184.15	864,600,184.15	190,400,267.83	760,202,785.37	87.9%	104,397,398.78
032600000000	Ministry of Justice	150,120,991.70	150,120,991.70	66,141,003.35	114,442,609.16	76.2%	35,678,382.54
032600100100	Ministry of Justice	105,308,006.70	105,308,006.70	24,001,152.03	72,302,757.84	68.7%	33,005,248.86
032600200100	Law Reform Commission	44,812,985.00	44,812,985.00	42,139,851.32	42,139,851.32	94.0%	2,673,133.68
050000000000	Social Sector	30,473,857,653.60	31,066,302,689.54	8,094,626,427.87	26,967,641,882.13	86.8%	4,098,660,807.41
051300000000	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
051300100100	Ministry of Youths & Sports	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
051400000000	Ministry of Women Affairs	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
051400100100	Ministry of Women Affairs	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
051700000000	Ministry for Basic and Secondary Education	10,968,595,840.12	11,474,385,501.21	3,472,702,611.56	9,975,828,492.52	86.9%	1,498,557,008.69
051700100100	Ministry for Basic and Secondary Education	1,834,277,623.06	1,834,277,623.06	315,674,594.58	1,597,521,647.14	87.1%	236,755,975.92
051700300100	Universal Basic Education (UBE)	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
051700300200	Primary School Staff Pension Board	5,503,191.02	7,503,191.02	1,607,143.71	6,428,574.84	85.7%	1,074,616.18
051700800100	Library Board	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
051702600100	Arabic & Islamic Education Board	1,339,069,909.06	1,339,069,909.06	168,354,197.05	677,090,133.53	50.6%	661,979,775.53
051702700100	Abdullahi Fodio Islamic Centre	115,690,047.00	115,690,047.00	28,935,252.31	115,249,755.30	99.6%	440,291.70
051702800100	Agency for Adult Education	35,426,260.22	35,426,260.22	35,426,260.22	35,426,260.22	100.0%	-
051705700100	Secondary School Management Board	4,100,103,798.57	4,590,103,798.57	1,438,311,141.57	4,534,776,266.57	98.8%	55,327,532.00
056300000000	Ministry for Higher Education	6,452,863,269.75	6,508,863,269.75	2,402,348,968.57	5,923,520,049.56	91.0%	585,343,220.19
056300100100	Ministry for Higher Education	85,268,457.09	85,268,457.09	35,721,429.90	71,442,859.80	83.8%	13,825,597.29
056301800100	State Polytechnic, Dakin Gari	842,015,697.25	805,015,697.25	164,459,796.52	658,338,639.52	81.8%	146,677,057.73
056301900100	Adamu Augie College of Education, Argungu	1,576,649,333.00	1,546,649,333.00	295,062,983.79	1,183,751,935.16	76.5%	362,897,397.84
056302100100	State University of Science & Technology Alero	3,451,321,538.48	3,631,321,538.48	1,809,050,354.15	3,626,847,817.84	99.9%	4,473,720.64
056302800100	College of Preliminary Studies, Yauri	484,859,587.91	424,859,587.91	94,148,620.00	367,641,206.00	86.5%	57,218,381.91
056305600100	State Scholarship Board	12,748,656.02	15,748,656.02	3,905,784.21	15,497,591.24	98.4%	251,064.78
052100000000	Ministry of Health	12,443,006,462.89	12,423,006,462.89	2,065,776,787.02	10,449,346,683.19	84.1%	1,973,659,779.70
052100100100	Ministry of Health	10,187,959,946.00	10,187,959,946.00	1,689,704,151.77	8,953,978,890.24	87.9%	1,233,981,055.76
052102600100	Sir-Yahaya Memorial Hospital	981,956,830.89	981,956,830.89	201,051,867.75	806,483,837.95	82.1%	175,472,992.94
052102700100	Kebbi Medical Centre Kalgan	12,500,000.00	12,500,000.00	-	-	0.0%	12,500,000.00
052110400100	College of Nursing Sciences	886,385,200.00	886,385,200.00	88,998,151.50	347,536,506.00	39.2%	538,848,694.00
052110600100	College of Health Sciences Technology, Jega	374,204,486.00	354,204,486.00	86,022,616.00	341,347,449.00	96.4%	12,857,037.00
053500000000	Ministry of Environment	282,432,710.07	313,088,084.92	74,368,505.49	291,758,435.07	93.2%	21,329,649.85
053500100100	Ministry of Environment	262,500,000.00	293,155,374.85	68,605,252.51	271,825,725.00	92.7%	21,329,649.85
053501600100	Kebbi Environmental Protection Agency (KESEPA)	19,932,710.07	19,932,710.07	5,763,252.98	19,932,710.07	100.0%	-
055100000000	Ministry of Local Government and Chieftaincy Affairs	83,624,852.02	83,624,852.02	17,248,083.55	82,405,279.17	98.5%	1,219,572.85
055100100100	Ministry for Local Government & Chieftaincy Affairs	80,003,413.42	80,003,413.42	14,969,505.92	78,783,840.57	98.5%	1,219,572.85
055100100200	Kebbi Council of Chiefs	3,621,438.60	3,621,438.60	2,278,577.63	3,621,438.60	100.0%	-

Table 6: Overhead Expenditure by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<i>Total Overhead Expenditure</i>	<i>45,194,491,307.10</i>	<i>50,551,744,282.10</i>	<i>15,143,667,942.31</i>	<i>30,208,367,379.73</i>	<i>59.8%</i>	<i>20,343,376,902.37</i>
010000000000	Administration Sector	27,218,733,642.00	29,440,007,617.00	9,427,133,018.07	18,764,421,808.07	63.7%	10,675,585,808.93
011100000000	Governor's Office	13,132,055,454.00	13,132,055,454.00	1,288,015,595.00	6,434,797,695.00	49.0%	6,697,257,759.00
011100100100	Office of the Executive Governor	11,529,358,454.00	11,529,358,454.00	968,698,595.00	5,375,686,395.00	46.6%	6,153,672,059.00
011100100200	Office of the Deputy Governor	568,700,000.00	568,700,000.00	150,360,000.00	568,700,000.00	100.0%	-
011100500100	Sustainable Development Goals (SDGs)	30,016,000.00	30,016,000.00	7,507,000.00	30,016,000.00	100.0%	-
011100800100	Kebbi State Emergency Relief Agency (SEMA)	203,600,000.00	203,600,000.00	35,000,000.00	53,020,000.00	26.0%	150,580,000.00
011100900100	Due Process	88,000,000.00	88,000,000.00	27,750,000.00	42,750,000.00	48.6%	45,250,000.00
011101800100	Special Services	103,281,000.00	103,281,000.00	95,700,000.00	95,700,000.00	92.7%	7,581,000.00
011102800100	National Council for Women Society (NCWS)	600,000.00	600,000.00	-	-	0.0%	600,000.00
011103300100	State Agency for Control of AIDS/HIV	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
011103500100	Kebbi State Contributory Pension Board	29,000,000.00	29,000,000.00	3,000,000.00	6,000,000.00	20.7%	23,000,000.00
01111300100	Directorate of Protocol	569,500,000.00	569,500,000.00	-	262,925,300.00	46.2%	306,574,700.00
011200000000	State Assembly	7,152,737,476.00	8,249,611,451.00	3,373,884,832.00	5,926,540,431.00	71.8%	2,323,071,020.00
011200300100	State Assembly	7,095,837,476.00	8,192,711,451.00	3,356,074,832.00	5,908,730,431.00	72.1%	2,283,981,020.00
011200400100	House of Assembly Commission	56,900,000.00	56,900,000.00	17,810,000.00	17,810,000.00	31.3%	39,090,000.00
012300000000	Ministry of Information and Culture	114,960,000.00	477,360,000.00	23,014,000.00	298,147,000.00	62.5%	179,213,000.00
012300100100	Ministry of Information and Culture	81,000,000.00	441,000,000.00	15,924,000.00	271,158,000.00	61.5%	169,842,000.00
012300200100	History Bureau	3,600,000.00	6,000,000.00	1,590,000.00	6,000,000.00	100.0%	-
012300300100	Kebbi State Television (KBTV)	22,110,000.00	22,110,000.00	3,950,000.00	14,810,000.00	67.0%	7,300,000.00
012300400100	Kebbi Broadcasting Corporation (KBC)	8,250,000.00	8,250,000.00	1,550,000.00	6,179,000.00	74.9%	2,071,000.00
012400000000	Ministry of Home Affairs and Internal Security	300,000,000.00	400,000,000.00	44,510,000.00	127,040,000.00	31.8%	272,960,000.00
012400100100	Ministry of Home Affairs and Internal Security	300,000,000.00	400,000,000.00	44,510,000.00	127,040,000.00	31.8%	272,960,000.00
012500000000	Office of the Head of State Civil Service	453,700,000.00	853,700,000.00	232,897,200.00	648,687,200.00	76.0%	205,012,800.00
012501300100	General Administration	453,700,000.00	853,700,000.00	232,897,200.00	648,687,200.00	76.0%	205,012,800.00
014000000000	Office of the State Auditor General	132,112,024.00	302,112,024.00	185,780,000.00	234,580,000.00	77.6%	67,532,024.00
014000100100	Office of the State Auditor General	67,950,000.00	237,950,000.00	172,500,000.00	177,500,000.00	74.6%	60,450,000.00
014000200100	Office of the Auditor General for Local Government	64,162,024.00	64,162,024.00	13,280,000.00	57,080,000.00	89.0%	7,082,024.00
014700000000	Civil Service Commission (CSC)	120,000,000.00	120,000,000.00	6,180,250.70	23,380,250.70	19.5%	96,619,749.30
014700100100	Civil Service Commission	120,000,000.00	120,000,000.00	6,180,250.70	23,380,250.70	19.5%	96,619,749.30
014800000000	Kebbi State Independent Electoral Commission	22,000,000.00	22,000,000.00	1,450,000.00	5,400,000.00	24.5%	16,600,000.00
014800100100	Kebbi State Independent Electoral Commission	22,000,000.00	22,000,000.00	1,450,000.00	5,400,000.00	24.5%	16,600,000.00
014900000000	Local Government Service Commission	38,058,688.00	55,058,688.00	1,899,840.00	18,249,520.00	33.1%	36,809,168.00
014900100100	Local Government Service Commission	36,058,688.00	36,058,688.00	-	9,000,000.00	25.0%	27,058,688.00
014900200100	Local Government Pension Board	2,000,000.00	19,000,000.00	1,899,840.00	9,249,520.00	48.7%	9,750,480.00
016100000000	Office of the Secretary to the State Government	4,614,700,000.00	4,689,700,000.00	4,134,965,010.37	4,311,641,211.37	91.9%	378,058,788.63
016100100100	Office of the Secretary to the State Government	4,326,000,000.00	4,326,000,000.00	4,118,297,810.37	4,118,297,810.37	95.2%	207,702,189.63
016102100100	Liaison Office - Abuja	188,900,000.00	263,900,000.00	-	129,560,001.00	49.1%	134,339,999.00
016102100200	Liaison Office - Kaduna	5,700,000.00	5,700,000.00	2,417,200.00	5,328,400.00	93.5%	371,600.00
016102100300	Liaison Office - Sokoto	1,950,000.00	1,950,000.00	250,000.00	1,555,000.00	79.7%	395,000.00
016102100400	Liaison Office - Lagos	2,150,000.00	2,150,000.00	-	900,000.00	41.9%	1,250,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
016103700100	Pilgrims Welfare Agency (PWA)	90,000,000.00	90,000,000.00	14,000,000.00	56,000,000.00	62.2%	34,000,000.00
016400000000	Ministry of Special Duties	381,300,000.00	381,300,000.00	43,206,290.00	167,813,500.00	44.0%	213,486,500.00
016400100100	Ministry for Special Duties	360,300,000.00	360,300,000.00	39,503,790.00	161,011,000.00	44.7%	199,289,000.00
016400200100	Persons With Disability Commission	21,000,000.00	21,000,000.00	3,702,500.00	6,802,500.00	32.4%	14,197,500.00
016500000000	Ministry of Religious Affairs	639,750,000.00	639,750,000.00	68,920,000.00	495,225,000.00	77.4%	144,525,000.00
016500100100	Ministry of Religious Affairs	638,500,000.00	638,500,000.00	68,920,000.00	494,325,000.00	77.4%	144,175,000.00
016502200100	Preaching Board	1,250,000.00	1,250,000.00	-	900,000.00	72.0%	350,000.00
016600000000	Ministry of Establishment, Training and Pension	117,360,000.00	117,360,000.00	22,410,000.00	72,920,000.00	62.1%	44,440,000.00
016600100100	Ministry of Establishment, Training and Pension	117,000,000.00	117,000,000.00	22,320,000.00	72,560,000.00	62.0%	44,440,000.00
016600700100	State Manpower Committee	360,000.00	360,000.00	90,000.00	360,000.00	100.0%	-
020000000000	Economic Sector	8,044,913,369.00	10,111,164,369.00	2,558,419,518.40	4,680,873,416.40	46.3%	5,430,290,952.60
021500000000	Ministry of Agriculture	144,270,000.00	144,270,000.00	3,310,000.00	92,461,550.00	64.1%	51,808,450.00
021500100100	Ministry of Agriculture	120,750,000.00	120,750,000.00	-	82,406,550.00	68.2%	38,343,450.00
021510200100	Kebbi Agricultural and Rural Development Agency (KARD)	8,400,000.00	8,400,000.00	1,100,000.00	4,695,000.00	55.9%	3,705,000.00
021510300100	Rural Access Mobility Project (RAMP)	3,180,000.00	3,180,000.00	-	-	0.0%	3,180,000.00
021510900100	Forestry II Project	2,540,000.00	2,540,000.00	460,000.00	1,860,000.00	73.2%	680,000.00
021511000100	Kebbi Agricultural Supply Company (KASCOM)	9,400,000.00	9,400,000.00	1,750,000.00	3,500,000.00	37.2%	5,900,000.00
022000000000	Ministry of Finance	3,398,597,404.00	3,398,597,404.00	945,152,418.40	1,372,638,001.40	40.4%	2,025,959,402.60
022000100100	Ministry of Finance (Hqt)	1,910,500,000.00	1,910,500,000.00	227,342,418.38	647,503,701.38	33.9%	1,262,996,298.62
022000200100	Debt Management Office	41,220,000.00	41,220,000.00	-	-	0.0%	41,220,000.00
022000700100	Accountant General's Office	1,297,000,000.00	1,297,000,000.00	715,884,000.00	715,884,000.00	55.2%	581,116,000.00
022000700200	Kebbi State Project Financial Management Unit (PFMU)	4,550,000.00	4,550,000.00	-	2,050,350.00	45.1%	2,499,650.00
022000800100	Board of Internal Revenue	76,800,000.00	76,800,000.00	1,926,000.02	7,199,950.02	9.4%	69,600,049.98
022005700100	Micro Finance Banks Operations	68,527,404.00	68,527,404.00	-	-	0.0%	68,527,404.00
022200000000	Ministry of Commerce and Industry	377,757,000.00	377,757,000.00	18,300,000.00	95,500,000.00	25.3%	282,257,000.00
022200100100	Ministry of Commerce and Industry (Hqt)	310,357,000.00	310,357,000.00	16,980,000.00	86,000,000.00	27.7%	224,357,000.00
022205200100	Tourisms Board	52,800,000.00	52,800,000.00	1,320,000.00	5,600,000.00	10.6%	47,200,000.00
022205300100	Birnin Kebbi Central Market	14,600,000.00	14,600,000.00	-	3,900,000.00	26.7%	10,700,000.00
022800000000	Ministry of Digital Economy	59,900,000.00	59,900,000.00	16,720,000.00	59,900,000.00	100.0%	-
022800100100	Ministry of Digital Economy	59,900,000.00	59,900,000.00	16,720,000.00	59,900,000.00	100.0%	-
023300000000	Ministry of Solid Minerals Development and Mining	50,500,000.00	50,500,000.00	10,500,000.00	50,500,000.00	100.0%	-
023300100100	Ministry of Solid Minerals Development and Mining	50,500,000.00	50,500,000.00	10,500,000.00	50,500,000.00	100.0%	-
023400000000	Ministry of Works and Transport	64,000,000.00	64,000,000.00	17,230,000.00	51,330,000.00	80.2%	12,670,000.00
023400100100	Ministry of Works and Transport	64,000,000.00	64,000,000.00	17,230,000.00	51,330,000.00	80.2%	12,670,000.00
022900000000	Ministry of Transport and Renewable Energy	425,000,000.00	880,000,000.00	46,050,000.00	185,100,000.00	21.0%	694,900,000.00
022900100100	Ministry of Transport and Renewable Energy (Hqt)	25,000,000.00	500,000,000.00	13,500,000.00	51,700,000.00	10.3%	448,300,000.00
022910500100	Sir Ahmadu Bello International Airport	400,000,000.00	380,000,000.00	32,550,000.00	133,400,000.00	35.1%	246,600,000.00
023800000000	Ministry of Budget & Economic Planning	979,738,000.00	2,710,989,000.00	1,062,637,100.00	1,178,471,100.00	43.5%	1,532,517,900.00
023800100100	Ministry of Budget & Economic Planning (Hqt)	474,888,000.00	2,206,139,000.00	1,051,737,100.00	1,156,471,100.00	52.4%	1,049,667,900.00
023800400100	KBS Bureau of Statistics	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
023800500100	Kebbi State Community and Social Development Agency	11,850,000.00	11,850,000.00	-	-	0.0%	11,850,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	22,000,000.00	22,000,000.00	10,900,000.00	22,000,000.00	100.0%	-
023800700100	COVID-19 Action Recovery and Economic Stimulus (CAR)	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
025000000000	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	900,000.00	3,600,000.00	30.9%	8,040,000.00
025000100100	Fiscal Responsibility Commission	11,640,000.00	11,640,000.00	900,000.00	3,600,000.00	30.9%	8,040,000.00
025200000000	Ministry of Water Resources	1,293,085,823.00	1,293,085,823.00	210,000,000.00	656,419,345.00	50.8%	636,666,478.00
025200100100	Ministry of Water Resources	929,000,000.00	929,000,000.00	210,000,000.00	655,339,345.00	70.5%	273,660,655.00
025210200100	Water Board	357,761,787.00	357,761,787.00	-	-	0.0%	357,761,787.00
025210300100	State Rural Water Supply & Sanitation Agency (RUWATS)	6,324,036.00	6,324,036.00	-	1,080,000.00	17.1%	5,244,036.00
025300000000	Ministry of Lands and Housing	86,350,000.00	86,350,000.00	-	56,740,000.00	65.7%	29,610,000.00
025300100100	Ministry of Lands & Housing	59,500,000.00	59,500,000.00	-	47,840,000.00	80.4%	11,660,000.00
025300300100	State Housing Corporation	3,350,000.00	3,350,000.00	-	900,000.00	26.9%	2,450,000.00
025300200100	Office of the Surveyor General	23,500,000.00	23,500,000.00	-	8,000,000.00	34.0%	15,500,000.00
025400000000	Ministry of Rural and Community Development	55,118,000.00	55,118,000.00	14,420,000.00	54,275,000.00	98.5%	843,000.00
025400100100	Ministry of Rural and Community Development	50,000,000.00	50,000,000.00	13,710,000.00	50,000,000.00	100.0%	-
025410300100	Rural Electrification Board (REB)	5,118,000.00	5,118,000.00	710,000.00	4,275,000.00	83.5%	843,000.00
026200000000	Ministry of Animal Health Husbandry and Fisheries	117,800,000.00	117,800,000.00	32,220,000.00	63,154,000.00	53.6%	54,646,000.00
026200100100	Ministry of Animal Health Husbandry and Fisheries	117,800,000.00	117,800,000.00	32,220,000.00	63,154,000.00	53.6%	54,646,000.00
026900000000	Ministry of Physical Planning and Urban Development	981,157,142.00	861,157,142.00	180,980,000.00	760,784,420.00	88.3%	100,372,722.00
026900100100	Ministry of Physical Planning and Urban Development	675,000,000.00	675,000,000.00	168,360,000.00	651,410,000.00	96.5%	23,590,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	272,500,000.00	152,500,000.00	12,620,000.00	91,374,420.00	59.9%	61,125,580.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	33,657,142.00	33,657,142.00	-	18,000,000.00	53.5%	15,657,142.00
030000000000	Law and Justice Sector	4,858,152,000.00	5,909,480,000.00	1,787,745,040.30	3,392,918,915.30	57.4%	2,516,561,084.70
031800000000	Judiciary	1,302,032,000.00	2,353,360,000.00	561,787,065.00	1,999,027,940.00	84.9%	354,332,060.00
031801100100	Judicial Service Commission	57,000,000.00	357,000,000.00	75,500,000.00	109,750,000.00	30.7%	247,250,000.00
031805100100	High Court	747,000,000.00	1,498,328,000.00	365,773,965.00	1,442,835,540.00	96.3%	55,492,460.00
031805300100	Sharia Court	498,032,000.00	498,032,000.00	120,513,100.00	446,442,400.00	89.6%	51,589,600.00
032600000000	Ministry of Justice	3,556,120,000.00	3,556,120,000.00	1,225,957,975.30	1,393,890,975.30	39.2%	2,162,229,024.70
032600100100	Ministry of Justice	3,509,120,000.00	3,509,120,000.00	1,195,957,975.30	1,363,890,975.30	38.9%	2,145,229,024.70
032600200100	Law Reform Commission	47,000,000.00	47,000,000.00	30,000,000.00	30,000,000.00	63.8%	17,000,000.00
050000000000	Social Sector	5,072,692,296.10	5,091,092,296.10	1,370,370,365.54	3,370,153,239.96	66.2%	1,720,939,056.14
051300000000	Ministry of Youths & Sports	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
051300100100	Ministry of Youths & Sports	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
051400000000	Ministry of Women Affairs	125,285,000.00	140,285,000.00	31,300,597.00	133,202,388.00	95.0%	7,082,612.00
051400100100	Ministry of Women Affairs	125,285,000.00	140,285,000.00	31,300,597.00	133,202,388.00	95.0%	7,082,612.00
051700000000	Ministry for Basic and Secondary Education	1,254,575,000.00	1,254,975,000.00	233,385,000.00	743,351,000.00	59.2%	511,624,000.00
051700100100	Ministry for Basic and Secondary Education	397,120,000.00	397,120,000.00	30,100,000.00	121,030,000.00	30.5%	276,090,000.00
051700300100	Universal Basic Education (UBE)	310,800,000.00	310,800,000.00	142,610,000.00	276,370,000.00	88.9%	34,430,000.00
051700300200	Primary School Staff Pension Board	3,500,000.00	3,500,000.00	595,000.00	2,395,000.00	68.4%	1,105,000.00
051700800100	Library Board	7,700,000.00	8,100,000.00	1,600,000.00	5,900,000.00	72.8%	2,200,000.00
051702600100	Arabic & Islamic Education Board	42,200,000.00	42,200,000.00	3,500,000.00	14,050,000.00	33.3%	28,150,000.00
051702700100	Abdullahi Fodio Islamic Centre	63,000,000.00	63,000,000.00	16,500,000.00	56,000,000.00	88.9%	7,000,000.00
051702800100	Agency for Adult Education	1,955,000.00	1,955,000.00	1,580,000.00	1,580,000.00	80.8%	375,000.00
051705700100	Secondary School Management Board	428,300,000.00	428,300,000.00	36,900,000.00	266,026,000.00	62.1%	162,274,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
056300000000	Ministry for Higher Education	739,660,000.00	875,660,000.00	284,292,726.92	748,706,465.68	85.5%	126,953,534.32
056300100100	Ministry for Higher Education	77,500,000.00	77,500,000.00	15,169,000.00	36,030,000.00	46.5%	41,470,000.00
056301800100	State Polytechnic, Dakin Gari	64,200,000.00	101,200,000.00	55,756,716.00	83,620,478.00	82.6%	17,579,522.00
056301900100	Adamu Augie College of Education, Argungu	96,500,000.00	126,500,000.00	31,073,510.00	80,279,581.36	63.5%	46,220,418.64
056302100100	State University of Science & Technology Aliero	437,500,000.00	447,500,000.00	149,542,757.92	434,927,004.32	97.2%	12,572,995.68
056302800100	College of Preliminary Studies, Yauri	40,800,000.00	99,800,000.00	27,555,743.00	91,904,402.00	92.1%	7,895,598.00
056305600100	State Scholarship Board	23,160,000.00	23,160,000.00	5,195,000.00	21,945,000.00	94.8%	1,215,000.00
052100000000	Ministry of Health	2,029,622,296.10	2,049,622,296.10	719,394,651.62	1,156,374,326.28	56.4%	893,247,969.82
052100100100	Ministry of Health	964,717,786.00	964,717,786.00	208,965,000.00	383,179,227.00	39.7%	581,538,559.00
052100300100	Primary Health Care Development Agency	113,340,000.00	113,340,000.00	9,597,400.00	23,468,900.00	20.7%	89,871,100.00
052102600100	Sir-Yahaya Memorial Hospital	70,500,000.00	70,500,000.00	9,600,000.00	37,300,000.00	52.9%	33,200,000.00
052102700100	Kebbi Medical Centre Kalgo	278,500,000.00	278,500,000.00	254,930,000.00	278,500,000.00	100.0%	-
052110200100	General Hospitals	220,054,751.00	220,054,751.00	176,314,751.00	220,054,751.00	100.0%	-
052110400100	College of Nursing Sciences	165,972,159.10	165,972,159.10	21,213,000.62	122,306,048.28	73.7%	43,666,110.82
052110600100	College of Health Sciences Technology, Jega	96,687,600.00	116,687,600.00	36,774,500.00	85,685,400.00	73.4%	31,002,200.00
052110800100	Kebbi State Contributory Healthcare Management Agency	82,000,000.00	82,000,000.00	2,000,000.00	5,880,000.00	7.2%	76,120,000.00
052110900100	Drugs and Medical Consumables Management Agency (DAMCA)	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	25,090,000.00	116,370,000.00	74.7%	39,380,000.00
053500100100	Ministry of Environment	178,000,000.00	150,000,000.00	24,490,000.00	114,000,000.00	76.0%	36,000,000.00
053501600100	Kebbi Environmental Protection Agency (KESEPA)	5,750,000.00	5,750,000.00	600,000.00	2,370,000.00	41.2%	3,380,000.00
054400000000	Ministry of Humanitarian and Empowerment	179,200,000.00	179,200,000.00	18,300,000.00	66,000,000.00	36.8%	113,200,000.00
054400100100	Ministry of Humanitarian and Empowerment	173,000,000.00	173,000,000.00	15,000,000.00	60,000,000.00	34.7%	113,000,000.00
054400200100	Social Security Welfare Fund	3,600,000.00	3,600,000.00	900,000.00	3,600,000.00	100.0%	-
0544005500100	School of Handicap	2,600,000.00	2,600,000.00	2,400,000.00	2,400,000.00	92.3%	200,000.00
055100000000	Ministry of Local Government and Chieftaincy Affairs	117,400,000.00	122,400,000.00	34,097,390.00	122,149,060.00	99.8%	250,940.00
055100100100	Ministry for Local Government & Chieftaincy Affairs	115,000,000.00	120,000,000.00	33,500,000.00	119,999,500.00	100.0%	500.00
055100100200	Kebbi Council of Chiefs	2,400,000.00	2,400,000.00	597,390.00	2,149,560.00	89.6%	250,440.00

Table 7: Capital Expenditure by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<i>Total Capital Expenditure</i>	<i>451,008,169,286.74</i>	<i>442,381,750,488.28</i>	<i>55,869,187,321.00</i>	<i>152,846,417,999.30</i>	<i>34.6%</i>	<i>289,535,332,488.98</i>
010000000000	Administration Sector	57,683,998,923.63	77,194,724,948.63	35,095,698,427.04	46,980,714,092.16	60.9%	30,214,010,856.47
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	723,650,000.00	180,890,000.00	180,890,000.00	25.0%	542,760,000.00
011200300100	State Assembly	1,630,123,975.00	533,250,000.00	180,890,000.00	180,890,000.00	33.9%	352,360,000.00
011200400100	House of Assembly Commission	190,400,000.00	190,400,000.00	-	-	0.0%	190,400,000.00
012300000000	Ministry of Information and Culture	1,492,000,000.00	1,482,000,000.00	-	282,362,110.55	19.1%	1,199,637,889.45
012300100100	Ministry of Information and Culture	1,492,000,000.00	1,482,000,000.00	-	282,362,110.55	19.1%	1,199,637,889.45
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	25,314,318.42	134,147,073.42	3.7%	3,465,852,926.58
012501300100	General Administration	3,600,000,000.00	3,600,000,000.00	25,314,318.42	134,147,073.42	3.7%	3,465,852,926.58
014000000000	Office of the State Auditor General	129,075,405.13	59,075,405.13	-	15,000,000.00	25.4%	44,075,405.13
014000100100	Office of the State Auditor General	109,146,405.13	39,146,405.13	-	15,000,000.00	38.3%	24,146,405.13
014000200100	Office of the Auditor General for Local Government	19,929,000.00	19,929,000.00	-	-	0.0%	19,929,000.00
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	60,568,599,543.50	34,755,567,474.62	43,844,052,276.44	72.4%	16,724,547,267.06
016100100100	Office of the Secretary to the State Government	37,268,599,543.50	60,568,599,543.50	34,755,567,474.62	43,844,052,276.44	72.4%	16,724,547,267.06
016400000000	Ministry of Special Duties	7,216,800,000.00	4,764,400,000.00	113,497,834.00	944,961,834.00	19.8%	3,819,438,166.00
016400100100	Ministry for Special Duties	7,216,800,000.00	4,764,400,000.00	113,497,834.00	944,961,834.00	19.8%	3,819,438,166.00
016500000000	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	-	1,514,581,997.75	52.2%	1,389,418,002.25
016500100100	Ministry of Religious Affairs	2,904,000,000.00	2,904,000,000.00	-	1,514,581,997.75	52.2%	1,389,418,002.25
016600000000	Ministry of Establishment, Training and Pension	2,027,000,000.00	1,867,000,000.00	20,428,800.00	64,718,800.00	3.5%	1,802,281,200.00
016600100100	Ministry of Establishment, Training and Pension	2,027,000,000.00	1,867,000,000.00	20,428,800.00	64,718,800.00	3.5%	1,802,281,200.00
020000000000	Economic Sector	260,317,177,183.79	217,599,556,730.88	7,889,503,752.24	66,686,621,386.58	30.6%	150,912,935,344.30
021500000000	Ministry of Agriculture	101,923,790,321.20	60,661,592,924.74	-	12,158,800,000.00	20.0%	48,502,792,924.74
021500100100	Ministry of Agriculture	101,923,790,321.20	60,661,592,924.74	-	12,158,800,000.00	20.0%	48,502,792,924.74
022000000000	Ministry of Finance	4,233,000,000.00	5,233,000,000.00	555,000,000.00	1,255,412,559.29	24.0%	3,977,587,440.71
022000100100	Ministry of Finance (Hqt)	4,233,000,000.00	5,233,000,000.00	555,000,000.00	1,255,412,559.29	24.0%	3,977,587,440.71
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	11,178,480,000.00	30,000,000.00	1,560,000,000.00	14.0%	9,618,480,000.00
022800100100	Ministry of Digital Economy	6,840,000,000.00	11,178,480,000.00	30,000,000.00	1,560,000,000.00	14.0%	9,618,480,000.00
023300000000	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	-	546,678,000.00	23.2%	1,806,322,000.00
023300100100	Ministry of Solid Minerals Development and Mining	2,353,000,000.00	2,353,000,000.00	-	546,678,000.00	23.2%	1,806,322,000.00
023400000000	Ministry of Works and Transport	59,130,000,000.00	59,130,000,000.00	2,854,140,504.60	33,160,329,812.39	56.1%	25,969,670,187.61
023400100100	Ministry of Works and Transport	59,130,000,000.00	59,130,000,000.00	2,854,140,504.60	33,160,329,812.39	56.1%	25,969,670,187.61

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
022900000000	Ministry of Transport and Renewable Energy	4,978,582,532.00	4,198,582,532.00	479,176,115.00	479,176,115.00	11.4%	3,719,406,417.00
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	479,176,115.00	479,176,115.00	21.8%	1,720,823,885.00
023800000000	Ministry of Budget & Economic Planning	22,557,347,197.07	18,012,140,777.49	-	2,890,780,000.00	16.0%	15,121,360,777.49
023800100100	Ministry of Budget & Economic Planning (Hqt)	22,557,347,197.07	18,012,140,777.49	-	2,890,780,000.00	16.0%	15,121,360,777.49
025200000000	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	986,574,953.68	1,072,966,188.70	13.2%	7,062,617,435.30
025200100100	Ministry of Water Resources	8,135,583,624.00	8,135,583,624.00	986,574,953.68	1,072,966,188.70	13.2%	7,062,617,435.30
025300000000	Ministry of Lands and Housing	22,906,974,234.52	24,196,277,597.65	-	4,418,605,000.00	18.3%	19,777,672,597.65
025300100100	Ministry of Lands & Housing	22,906,974,234.52	24,196,277,597.65	-	4,418,605,000.00	18.3%	19,777,672,597.65
025400000000	Ministry of Rural and Community Development	2,764,700,000.00	2,764,700,000.00	851,376,458.55	1,099,755,446.80	39.8%	1,664,944,553.20
025400100100	Ministry of Rural and Community Development	23,500,000.00	23,500,000.00	-	-	0.0%	23,500,000.00
025410300100	Rural Electrification Board (REB)	2,741,200,000.00	2,741,200,000.00	851,376,458.55	1,099,755,446.80	40.1%	1,641,444,553.20
026200000000	Ministry of Animal Health Husbandry and Fisheries	11,725,000,000.00	11,900,000,000.00	120,000,000.00	5,392,543,017.49	45.3%	6,507,456,982.51
026200100100	Ministry of Animal Health Husbandry and Fisheries	11,725,000,000.00	11,900,000,000.00	120,000,000.00	5,392,543,017.49	45.3%	6,507,456,982.51
026900000000	Ministry of Physical Planning and Urban Development	10,074,185,560.00	7,171,185,560.00	2,013,235,720.41	2,651,575,246.91	37.0%	4,519,610,313.09
026900100100	Ministry of Physical Planning and Urban Development	10,074,185,560.00	7,171,185,560.00	2,013,235,720.41	2,651,575,246.91	37.0%	4,519,610,313.09
030000000000	Law and Justice Sector	15,032,086,666.40	16,214,258,666.40	1,857,289,946.53	4,389,977,366.75	27.1%	11,824,281,299.65
031800000000	Judiciary	3,280,086,666.40	4,462,258,666.40	9,474,946.53	678,162,366.75	15.2%	3,784,096,299.65
031801100100	Judicial Service Commission	400,000,000.00	1,750,000,000.00	9,474,946.53	189,498,570.50	10.8%	1,560,501,429.50
031805100100	High Court	1,234,861,160.00	667,033,160.00	-	488,663,796.25	73.3%	178,369,363.75
031805300100	Sharia Court	1,645,225,506.40	2,045,225,506.40	-	-	0.0%	2,045,225,506.40
032600000000	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	1,847,815,000.00	3,711,815,000.00	31.6%	8,040,185,000.00
032600100100	Ministry of Justice	11,752,000,000.00	11,752,000,000.00	1,847,815,000.00	3,711,815,000.00	31.6%	8,040,185,000.00
050000000000	Social Sector	117,974,906,512.92	131,373,210,142.37	11,026,695,195.19	34,789,105,153.81	26.5%	96,584,104,988.56
051300000000	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	55,583,904.00	1,547,138,630.00	60.2%	1,022,861,370.00
051300100100	Ministry of Youths & Sports	2,440,000,000.00	2,570,000,000.00	55,583,904.00	1,547,138,630.00	60.2%	1,022,861,370.00
051400000000	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	111,742,455.00	769,511,455.00	14.2%	4,640,488,545.00
051400100100	Ministry of Women Affairs	5,450,000,000.00	5,410,000,000.00	111,742,455.00	769,511,455.00	14.2%	4,640,488,545.00
051700000000	Ministry for Basic and Secondary Education	27,995,445,960.30	26,389,759,045.38	3,230,557,958.38	17,004,208,892.32	64.4%	9,385,550,153.06
051700100100	Ministry for Basic and Secondary Education	20,429,435,627.20	18,823,748,712.28	-	12,616,115,168.91	67.0%	6,207,633,543.37
051700300100	Universal Basic Education (UBE)	7,566,010,333.10	7,566,010,333.10	3,230,557,958.38	4,388,093,723.41	58.0%	3,177,916,609.69
056300000000	Ministry for Higher Education	9,098,722,318.17	8,908,722,318.17	1,369,470,906.00	2,338,737,421.30	26.3%	6,569,984,896.87
056300100100	Ministry for Higher Education	4,932,948,085.17	4,932,948,085.17	1,369,470,906.00	2,338,737,421.30	47.4%	2,594,210,663.87
056301800100	State Polytechnic, Dakin Gari	1,837,966,701.00	1,837,966,701.00	-	-	0.0%	1,837,966,701.00
056301900100	Adamu Augie College of Education, Argungu	670,862,602.00	670,862,602.00	-	-	0.0%	670,862,602.00
056302100100	State University of Science & Technology Aliero	1,656,944,930.00	1,466,944,930.00	-	-	0.0%	1,466,944,930.00
052100000000	Ministry of Health	38,788,138,690.95	53,892,129,235.32	3,283,656,571.81	6,009,879,635.99	11.2%	47,882,249,599.33
052100100100	Ministry of Health	29,094,537,646.33	38,198,528,190.70	2,547,635,982.12	3,131,862,194.12	8.2%	35,066,665,996.58
052100300100	Primary Health Care Development Agency	4,777,085,012.00	10,777,085,012.00	188,216,760.06	922,867,040.24	8.6%	9,854,217,971.76
052110800100	Kebbi State Contributory Healthcare Management Agency (KECH)	3,787,222,640.63	3,787,222,640.63	547,803,829.63	1,955,150,401.63	51.6%	1,832,072,239.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
053500000000	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	2,975,683,400.00	4,499,458,400.00	15.5%	24,465,541,600.00
053500100100	Ministry of Environment	28,965,000,000.00	28,965,000,000.00	2,975,683,400.00	4,499,458,400.00	15.5%	24,465,541,600.00
054400000000	Minsitry of Humanitarian and Empowerment	4,850,000,000.00	4,850,000,000.00	-	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	-	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 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	25,505,246,637.55	27,795,401,601.61	6,877,708,456.06	11,885,758,395.36	42.8%	15,909,643,206.25
010000000000	Administration Sector	7,070,046,000.00	9,071,046,000.00	5,459,459,209.59	6,519,255,209.59	71.9%	2,551,790,790.41
011100000000	Governor's Office	1,597,096,000.00	3,597,096,000.00	487,964,000.00	1,399,296,000.00	38.9%	2,197,800,000.00
011100100100	Office of the Executive Governor	1,500,000,000.00	3,500,000,000.00	464,000,000.00	1,302,700,000.00	37.2%	2,197,300,000.00
011100100200	Office of the Deputy Governor	96,500,000.00	96,500,000.00	23,940,000.00	96,500,000.00	100.0%	-
011100500100	Sustainable Development Goals (SDGs)	96,000.00	96,000.00	24,000.00	96,000.00	100.0%	-
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	500,000.00	75,832,000.00	32.9%	154,668,000.00
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	500,000.00	500,000.00	3.2%	15,000,000.00
012300000000	Ministry of Information and Culture	150,000.00	150,000.00	20,000.00	45,000.00	30.0%	105,000.00
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	20,000.00	45,000.00	90.0%	5,000.00
012400000000	Ministry of Home Affairs and Internal Security	30,000,000.00	30,000,000.00	5,500,000.00	12,970,000.00	43.2%	17,030,000.00
012400100100	Ministry of Home Affairs and Internal Security	30,000,000.00	30,000,000.00	5,500,000.00	12,970,000.00	43.2%	17,030,000.00
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	1,360,000.00	2,560,000.00	82.6%	540,000.00
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	1,360,000.00	2,560,000.00	85.3%	440,000.00
014800000000	Kebbi State Independent Electoral Commission	2,000,000.00	2,000,000.00	50,000.00	120,000.00	6.0%	1,880,000.00
014800100100	Kebbi State Independent Electoral Commission	2,000,000.00	2,000,000.00	50,000.00	120,000.00	6.0%	1,880,000.00
014900000000	Local Government Service Commission	50,000.00	1,050,000.00	40,000.00	550,000.00	52.4%	500,000.00
014900200100	Local Government Pension Board	50,000.00	1,050,000.00	40,000.00	550,000.00	52.4%	500,000.00
016100000000	Office of the Secretary to the State Government	5,003,650,000.00	5,003,650,000.00	4,957,020,709.59	4,957,065,709.59	99.1%	46,584,290.41
016100100100	Office of the Secretary to the State Government	5,000,000,000.00	5,000,000,000.00	4,957,010,709.59	4,957,010,709.59	99.1%	42,989,290.41
016102100100	Liaison Office - Abuja	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
016102100300	Liaison Office - Sokoto	100,000.00	100,000.00	10,000.00	55,000.00	55.0%	45,000.00
016102100400	Liaison Office - Lagos	50,000.00	50,000.00	-	-	0.0%	50,000.00
016103700100	Pilgrims Welfare Agency (PWA)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
016400000000	Ministry of Special Duties	103,000,000.00	103,000,000.00	7,004,500.00	20,796,500.00	20.2%	82,203,500.00
016400100100	Ministry for Special Duties	100,000,000.00	100,000,000.00	5,487,000.00	18,979,000.00	19.0%	81,021,000.00
016400200100	Persons With Disability Commission	3,000,000.00	3,000,000.00	1,517,500.00	1,817,500.00	60.6%	1,182,500.00
016500000000	Ministry of Religious Affairs	50,100,000.00	50,100,000.00	-	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	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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
020000000000	Economic Sector	15,068,290,637.55	15,373,290,637.55	1,317,598,595.38	3,627,400,578.68	23.6%	11,745,890,058.87
021500000000	Ministry of Agriculture	10,400,000.00	10,400,000.00	-	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	100.0%	-
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	1,301,783,595.38	3,550,710,578.68	24.0%	11,259,067,280.87
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	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
022000700100	Accountant General's Office	3,120,000,000.00	3,120,000,000.00	15,000,000.00	15,000,000.00	0.5%	3,105,000,000.00
022000700200	Kebbi State Project Financial Management Unit (PBMU)	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
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	100,000.00	100,000.00	100.0%	-
022800100100	Ministry of Digital Economy	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
023300000000	Ministry of Solid Minerals Development and Mining	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	100.0%	-
023300100100	Ministry of Solid Minerals Development and Mining	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	100.0%	-
022900000000	Ministry of Transport and Renewable Energy	7,000,000.00	312,000,000.00	3,750,000.00	10,100,000.00	3.2%	301,900,000.00
022900100100	Ministry of Transport and Renewable Energy (Hqt)	5,000,000.00	310,000,000.00	3,300,000.00	8,300,000.00	2.7%	301,700,000.00
022910500100	Sir Ahmadu Bello International Airport	2,000,000.00	2,000,000.00	450,000.00	1,800,000.00	90.0%	200,000.00
023800000000	Ministry of Budget & Economic Planning	46,150,000.00	46,150,000.00	1,100,000.00	31,520,000.00	68.3%	14,630,000.00
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	150,000.00	150,000.00	-	-	0.0%	150,000.00
023800600100	Kebbi Investment Promotion Agency (KIPA)	2,000,000.00	2,000,000.00	1,100,000.00	2,000,000.00	100.0%	-
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	1,300,000.00	10,000,000.00	100.0%	-
025400100100	Ministry of Rural and Community Development	10,000,000.00	10,000,000.00	1,300,000.00	10,000,000.00	100.0%	-
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	5,065,000.00	9,255,000.00	81.6%	2,087,858.00
026900100100	Ministry of Physical Planning and Urban Development	10,000,000.00	10,000,000.00	4,590,000.00	8,590,000.00	85.9%	1,410,000.00
026900200100	Kebbi Urban Development Authority (KUDA)	1,000,000.00	1,000,000.00	475,000.00	665,000.00	66.5%	335,000.00
026900300100	Kebbi Geographic Information System Agency (KEBGIS)	342,858.00	342,858.00	-	-	0.0%	342,858.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
0300000000000	Law and Justice Sector	2,652,700,000.00	2,652,700,000.00	390,000.00	1,397,000,000.00	52.7%	1,255,700,000.00
0318000000000	Judiciary	2,000,000.00	2,000,000.00	390,000.00	2,000,000.00	100.0%	-
031805300100	Sharia Court	2,000,000.00	2,000,000.00	390,000.00	2,000,000.00	100.0%	-
0326000000000	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
0500000000000	Social Sector	714,210,000.00	698,364,964.06	100,260,651.09	342,102,607.09	49.0%	356,262,356.97
0513000000000	Ministry of Youths & Sports	15,700,000.00	15,700,000.00	5,490,000.00	15,490,000.00	98.7%	210,000.00
051300100100	Ministry of Youths & Sports	15,700,000.00	15,700,000.00	5,490,000.00	15,490,000.00	98.7%	210,000.00
0514000000000	Ministry of Women Affairs	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-
051400100100	Ministry of Women Affairs	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-
0517000000000	Ministry for Basic and Secondary Education	73,850,000.00	59,660,338.91	14,439,661.09	17,939,661.09	30.1%	41,720,677.82
051700100100	Ministry for Basic and Secondary Education	20,000,000.00	20,000,000.00	-	3,500,000.00	17.5%	16,500,000.00
051700300100	Universal Basic Education (UBE)	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051700800100	Library Board	50,000,000.00	35,810,338.91	14,189,661.09	14,189,661.09	39.6%	21,620,677.82
051702600100	Arabic & Islamic Education Board	250,000.00	250,000.00	250,000.00	250,000.00	100.0%	-
051705700100	Secondary School Management Board	600,000.00	600,000.00	-	-	0.0%	600,000.00
0563000000000	Ministry for Higher Education	11,540,000.00	12,540,000.00	4,745,000.00	7,125,000.00	56.8%	5,415,000.00
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	3,940,000.00	4,540,000.00	75.7%	1,460,000.00
056302800100	College of Preliminary Studies, Yauri	200,000.00	1,200,000.00	-	530,000.00	44.2%	670,000.00
056305600100	State Scholarship Board	2,340,000.00	2,340,000.00	805,000.00	2,055,000.00	87.8%	285,000.00
0521000000000	Ministry of Health	303,920,000.00	303,920,000.00	72,085,990.00	295,687,946.00	97.3%	8,232,054.00
052100100100	Ministry of Health	295,920,000.00	295,920,000.00	69,375,990.00	291,567,946.00	98.5%	4,352,054.00
052100300100	Primary Health Care Development Agency	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
052102600100	Sir-Yahaya Memorial Hospital	1,000,000.00	1,000,000.00	100,000.00	1,000,000.00	100.0%	-
052102700100	Kebbi Medical Centre Kalgo	3,000,000.00	3,000,000.00	2,580,000.00	3,000,000.00	100.0%	-
052110800100	Kebbi State Contributory Healthcare Management Agency	1,000,000.00	1,000,000.00	30,000.00	120,000.00	12.0%	880,000.00
052110900100	Drugs and Medical Consumables Management Agency	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
0535000000000	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
0544000000000	Minsitry of Humanitarian and Empowerment	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
054400100100	Minsitry 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
0551000000000	Ministry of Local Government and Chieftaincy Affairs	5,000,000.00	-	-	-	-	-
055100100100	Ministry for Local Government & Chieftaincy Affairs	5,000,000.00	-	-	-	-	-

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

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

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	580,327,469,023.80	580,327,469,023.80	91,502,231,428.90	239,765,385,608.25	41.3%	340,562,083,415.55
2	EXPENDITURES	580,327,469,023.80	580,327,469,023.80	91,502,231,428.90	239,765,385,608.25	41.3%	340,562,083,415.55
21	PERSONNEL COST	58,619,561,792.41	59,598,572,651.81	13,611,667,709.54	44,824,841,833.86	75.2%	14,773,730,817.95
2101	SALARY	42,756,936,920.53	43,735,947,779.93	12,015,476,943.15	37,230,728,440.15	85.1%	6,505,219,339.78
210101	SALARIES AND WAGES	42,756,936,920.53	43,735,947,779.93	12,015,476,943.15	37,230,728,440.15	85.1%	6,505,219,339.78
21010101	SALARY	42,011,877,845.40	42,990,888,704.80	11,804,469,444.39	36,720,450,989.86	85.4%	6,270,437,714.94
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	745,059,075.13	745,059,075.13	211,007,498.76	510,277,450.29	68.5%	234,781,624.84
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	233,135,000.00	233,135,000.00	79,149,881.00	145,900,841.00	62.6%	87,234,159.00
210201	ALLOWANCES	233,135,000.00	233,135,000.00	79,149,881.00	145,900,841.00	62.6%	87,234,159.00
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	79,149,881.00	145,900,841.00	74.3%	50,479,159.00
2103	SOCIAL BENEFITS	15,629,489,871.88	15,629,489,871.88	1,517,040,885.39	7,448,212,552.71	47.7%	8,181,277,319.17
210301	SOCIAL BENEFITS	15,629,489,871.88	15,629,489,871.88	1,517,040,885.39	7,448,212,552.71	47.7%	8,181,277,319.17
21030101	GRATUITY	5,500,000,000.00	5,500,000,000.00	-	1,533,212,448.63	27.9%	3,966,787,551.37
21030102	PENSION	6,500,000,000.00	6,500,000,000.00	1,517,040,885.39	5,915,000,104.08	91.0%	584,999,895.92
21030104	CLEARANCE OF GRATUITY ARREARS	3,629,489,871.88	3,629,489,871.88	-	-	0.0%	3,629,489,871.88
22	OTHER RECURRENT COSTS	70,699,737,944.65	78,347,145,883.71	22,021,376,398.37	42,094,125,775.09	53.7%	36,253,020,108.62
2202	OVERHEAD COST	45,194,491,307.10	50,551,744,282.10	15,143,667,942.31	30,208,367,379.73	59.8%	20,343,376,902.37
220201	TRAVEL & TRANSPORT - GENERAL	11,428,615,097.05	11,798,115,097.05	3,612,789,877.00	6,448,539,620.92	54.7%	5,349,575,476.13
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	386,259,803.05	764,759,803.05	152,130,740.00	610,113,565.22	79.8%	154,646,237.83
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,042,355,294.00	11,033,355,294.00	3,460,659,137.00	5,838,426,055.70	52.9%	5,194,929,238.30
220202	UTILITIES - GENERAL	1,860,703,204.00	1,865,873,204.00	255,574,670.62	739,358,261.14	39.6%	1,126,514,942.86
22020201	ELECTRICITY CHARGES	1,821,483,204.00	1,826,653,204.00	252,038,970.62	721,618,271.14	39.5%	1,105,034,932.86
22020202	TELEPHONE CHARGES	5,700,000,000.00	5,700,000,000.00	100,000.00	790,290.00	13.9%	4,909,710.00
22020203	INTERNET ACCESS CHARGES	16,000,000.00	16,000,000.00	-	180,000.00	1.1%	15,820,000.00
22020205	WATER RATES	2,520,000.00	2,520,000.00	692,000.00	1,986,000.00	78.8%	534,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	15,000,000.00	15,000,000.00	2,743,700.00	14,783,700.00	98.6%	216,300.00
220203	MATERIALS & SUPPLIES - GENERAL	4,506,724,441.00	4,584,824,441.00	1,041,054,755.00	3,199,469,731.32	69.8%	1,385,354,709.68
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	639,481,603.00	678,681,603.00	181,432,567.00	503,355,865.00	74.2%	175,325,738.00
22020302	BOOKS	12,395,000.00	13,395,000.00	5,070,000.00	7,777,600.00	58.1%	5,617,400.00
22020303	NEWSPAPERS	2,200,000.00	2,200,000.00	760,500.00	1,541,500.00	70.1%	658,500.00
22020304	MAGAZINES & PERIODICALS	37,550,000.00	37,950,000.00	19,215,700.00	37,290,400.00	98.3%	659,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	290,740,000.00	293,240,000.00	106,154,500.00	125,761,300.00	42.9%	167,478,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	260,000,000.00	253,000,000.00	38,730,000.00	117,866,500.00	46.6%	135,133,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	404,172,338.00	404,172,338.00	101,089,688.00	210,871,388.00	52.2%	193,300,950.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020309	UNIFORMS & OTHER CLOTHING	430,185,500.00	461,185,500.00	96,589,500.00	336,555,500.00	73.0%	124,630,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,557,000,000.00	1,568,000,000.00	282,012,300.00	1,236,630,333.32	78.9%	331,369,666.68
22020312	CHEMICALS FOR WATER TREATMENT	870,000,000.00	870,000,000.00	210,000,000.00	621,819,345.00	71.5%	248,180,655.00
220204	MAINTENANCE SERVICES - GENERAL	4,532,335,906.03	4,734,215,906.03	892,376,961.20	2,415,269,104.91	51.0%	2,318,946,801.12
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,082,059,800.95	2,178,559,800.95	568,166,007.58	1,595,006,900.41	73.2%	583,552,900.54
22020402	MAINTENANCE OF OFFICE FURNITURE	474,639,762.00	492,819,762.00	103,967,000.00	284,594,863.69	57.7%	208,224,898.31
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,611,353.08	846,811,353.08	114,459,076.62	229,864,760.44	27.1%	616,946,592.64
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,708,000.00	35,708,000.00	7,468,390.00	21,374,860.00	59.9%	14,333,140.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	163,116,990.00	168,616,990.00	56,599,890.00	108,218,873.00	64.2%	60,398,117.00
22020406	OTHER MAINTENANCE SERVICES	910,650,000.00	952,150,000.00	34,791,597.00	140,934,547.37	14.8%	811,215,452.63
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	435,000.00	1,135,000.00	11.4%	8,865,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	36,550,000.00	36,550,000.00	6,490,000.00	22,229,300.00	60.8%	14,320,700.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00	-	2,100,000.00	84.0%	400,000.00
22020413	MINOR ROAD MAINTENANCE	10,500,000.00	10,500,000.00	-	9,810,000.00	93.4%	690,000.00
220205	TRAINING - GENERAL	2,138,485,000.00	4,036,713,000.00	1,390,062,895.20	2,870,131,404.20	71.1%	1,166,581,595.80
22020501	LOCAL TRAINING	1,218,485,000.00	2,083,885,000.00	537,734,895.20	1,054,943,404.20	50.6%	1,028,941,595.80
22020502	INTERNATIONAL TRAINING	920,000,000.00	1,952,828,000.00	852,328,000.00	1,815,188,000.00	93.0%	137,640,000.00
220206	OTHER SERVICES - GENERAL	3,992,723,060.80	3,822,723,060.80	774,157,690.00	3,578,930,020.30	93.6%	243,793,040.50
22020601	SECURITY SERVICES	3,082,081,000.00	3,032,081,000.00	590,404,590.00	2,842,322,590.00	93.7%	189,758,410.00
22020602	OFFICE RENT	6,580,000.00	6,580,000.00	140,000.00	1,290,000.00	19.6%	5,290,000.00
22020603	RESIDENTIAL RENT	79,132,060.80	79,132,060.80	17,693,100.00	58,062,760.30	73.4%	21,069,300.50
22020605	CLEANING & FUMIGATION SERVICES	824,930,000.00	704,930,000.00	165,920,000.00	677,254,670.00	96.1%	27,675,330.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,971,721,072.00	3,954,721,072.00	1,316,560,474.79	1,461,060,904.30	36.9%	2,493,660,167.70
22020701	FINANCIAL CONSULTING	464,180,000.00	465,180,000.00	206,867,000.00	234,535,048.00	50.4%	230,644,952.00
22020702	INFORMATION TECHNOLOGY CONSULTING	68,000,000.00	70,000,000.00	36,240,000.00	56,972,700.00	81.4%	13,027,300.00
22020703	LEGAL SERVICES	3,261,300,000.00	3,241,300,000.00	1,059,673,475.30	1,132,811,475.30	34.9%	2,108,488,524.70
22020704	ENGINEERING SERVICES	10,300,000.00	10,300,000.00	100,000.00	260,000.00	2.5%	10,040,000.00
22020706	SURVEYING SERVICES	5,700,000.00	5,700,000.00	220,000.00	3,660,000.00	64.2%	2,040,000.00
22020707	AGRICULTURAL CONSULTING	2,100,000.00	2,100,000.00	320,000.00	1,720,000.00	81.9%	380,000.00
22020708	MEDICAL CONSULTING	160,141,072.00	160,141,072.00	13,139,999.49	31,101,681.00	19.4%	129,039,391.00
220208	FUEL & LUBRICANTS - GENERAL	99,060,000.00	100,560,000.00	2,065,000.46	8,922,981.46	8.9%	91,637,018.54
22020801	MOTOR VEHICLE FUEL COST	75,800,000.00	75,800,000.00	-	-	0.0%	75,800,000.00
22020803	PLANT / GENERATOR FUEL COST	23,260,000.00	24,760,000.00	2,065,000.46	8,922,981.46	36.0%	15,837,018.54
220209	FINANCIAL CHARGES - GENERAL	52,040,000.00	52,040,000.00	240,166.44	475,504.80	0.9%	51,564,495.20
22020901	BANK CHARGES (OTHER THAN INTEREST)	51,040,000.00	51,040,000.00	-	-	0.0%	51,040,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	240,166.44	475,504.80	47.6%	524,495.20
220210	MISCELLANEOUS EXPENSES GENERAL	12,612,083,526.22	15,601,958,501.22	5,858,785,451.60	9,486,209,846.38	60.8%	6,115,748,654.84
22021001	REFRESHMENT & MEALS	366,088,533.00	623,088,533.00	110,330,613.70	266,981,214.39	42.8%	356,107,318.61

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22021002	HONORARIUM & SITTING ALLOWANCE	2,052,814,831.00	2,283,014,831.00	212,408,389.00	1,063,367,555.99	46.6%	1,219,647,275.01
22021003	PUBLICITY & ADVERTISEMENTS	192,538,000.00	443,238,000.00	63,827,500.00	275,351,000.00	62.1%	167,887,000.00
22021004	MEDICAL EXPENSES-LOCAL	380,519,160.00	380,519,160.00	93,080,000.08	158,241,971.08	41.6%	222,277,188.92
22021006	POSTAGES & COURIER SERVICES	187,100,000.00	187,100,000.00	4,430,000.00	126,613,100.00	67.7%	60,486,900.00
22021007	WELFARE PACKAGES	4,314,821,039.02	4,898,345,014.02	3,339,229,825.25	4,206,261,950.35	85.9%	692,083,063.67
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	245,300,000.00	255,300,000.00	36,810,000.00	77,502,659.00	30.4%	177,797,341.00
22021009	SPORTING ACTIVITIES	417,350,000.00	318,350,000.00	12,234,000.00	244,124,000.00	76.7%	74,226,000.00
22021010	DIRECT TEACHING & LABORATORY COST	5,000,000.00	7,000,000.00	1,875,000.00	6,975,000.00	99.6%	25,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	277,496,000.00	293,496,000.00	60,000,000.00	192,533,250.00	65.6%	100,962,750.00
22021020	FOREIGN SCHOLARSHIP SCHEME	3,000,000.00	3,000,000.00	920,000.00	2,934,000.00	97.8%	66,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	123,000,000.00	128,000,000.00	4,589,500.00	7,064,960.00	5.5%	120,935,040.00
22021022	SCHOOL EXPENSES	38,999,939.20	45,999,939.20	12,898,000.00	37,142,192.00	80.7%	8,857,747.20
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	60,000,000.00	60,000,000.00	32,300,000.00	32,300,000.00	53.8%	27,700,000.00
22021024	COMMITTEE & COMMISSION EXPENSES	2,533,584,000.00	2,528,584,000.00	749,563,500.00	1,530,598,200.00	60.5%	997,985,800.00
22021025	SPECIAL MEDICAL PROGRAMME AND CAMPAIGN	285,500,000.00	286,500,000.00	82,988,000.00	111,268,670.00	38.8%	175,231,330.00
22021026	EXCO & TENDER EXPENSES	67,700,000.00	67,700,000.00	2,910,000.00	7,480,000.00	11.0%	60,220,000.00
22021027	PROJECT MONITORING EXPENSES	41,850,000.00	41,850,000.00	700,000.00	2,500,000.00	6.0%	39,350,000.00
22021028	NATIONAL COUNCIL AND DEV PLANNING COSTS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22021030	TRADE FAIR EXPENSES	20,000,000.00	20,000,000.00	6,979,900.00	6,979,900.00	34.9%	13,020,100.00
22021031	CARNIVAL AND FESTIVAL EXPENSES	258,060,000.00	258,260,000.00	1,410,000.00	37,490,000.00	14.5%	220,770,000.00
22021032	ACCREDITATION EXPENSES	29,000,000.00	29,000,000.00	16,076,223.57	28,824,223.57	99.4%	175,776.43
22021033	OTHER MISC EXPENDITURE	205,362,024.00	205,362,024.00	13,225,000.00	28,676,000.00	14.0%	176,686,024.00
22021034	CARES Operations Costs	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
22021035	ANNUAL BUDGET PREPARATION BONUS	32,000,000.00	35,000,000.00	-	35,000,000.00	100.0%	-
22021036	ANNUAL PROJECT BONUS (PforR)	-	1,728,251,000.00	1,000,000,000.00	1,000,000,000.00	57.9%	728,251,000.00
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
2204	GRANTS AND CONTRIBUTIONS GENERAL	8,632,618,778.00	10,922,773,742.06	5,590,924,860.68	6,995,097,466.68	64.0%	3,927,676,275.38
220401	LOCAL GRANTS AND CONTRIBUTIONS	8,632,618,778.00	10,922,773,742.06	5,590,924,860.68	6,995,097,466.68	64.0%	3,927,676,275.38
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,000,000,000.00	1,000,000,000.00	174,000,000.00	802,700,000.00	80.3%	197,300,000.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	9,000,000.00	4,000,000.00	1,390,000.00	2,680,000.00	67.0%	1,320,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,053,000,000.00	2,038,810,338.91	1,997,715,224.91	1,997,715,224.91	98.0%	41,095,114.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	700,000.00	700,000.00	-	-	0.0%	700,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	5,569,918,778.00	7,879,263,403.15	3,417,819,635.77	4,192,002,241.77	53.2%	3,687,261,161.38
2206	PUBLIC DEBT CHARGES	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
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	1,087,359,155.34	1,436,137,561.80	56.8%	1,094,467,262.91
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWING	2,530,604,824.71	2,530,604,824.71	1,087,359,155.34	1,436,137,561.80	56.8%	1,094,467,262.91

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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	199,424,440.04	451,042,445.64	10.8%	3,724,435,087.26
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	1,175,477,532.90	1,175,477,532.90	199,424,440.04	451,042,445.64	38.4%	724,435,087.26
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 GOVERNMENT	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	442,381,750,488.28	55,869,187,321.00	152,846,417,999.30	34.6%	289,535,332,488.98
2301	FIXED ASSETS PURCHASED	83,630,828,887.13	94,997,545,456.50	29,768,241,085.14	43,386,033,880.76	45.7%	51,611,511,575.74
230101	PURCHASE OF FIXED ASSETS - GENERAL	83,630,828,887.13	94,997,545,456.50	29,768,241,085.14	43,386,033,880.76	45.7%	51,611,511,575.74
23010101	PURCHASE / ACQUISITION OF LAND	6,231,966,115.13	9,231,966,115.13	-	3,335,835,000.00	36.1%	5,896,131,115.13
23010104	PURCHASE MOTOR CYCLES	2,252,500,000.00	952,500,000.00	-	96,635,000.00	10.1%	855,865,000.00
23010105	PURCHASE OF MOTOR VEHICLES	4,903,418,975.00	5,709,045,000.00	1,644,933,367.15	2,233,934,247.15	39.1%	3,475,110,752.85
23010106	PURCHASE OF VANS	122,500,000.00	122,500,000.00	-	-	0.0%	122,500,000.00
23010107	PURCHASE OF TRUCKS	298,000,000.00	1,798,000,000.00	-	-	0.0%	1,798,000,000.00
23010109	PURCHASE OF SEA BOATS	480,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,013,828,602.00	2,183,328,602.00	201,690,311.64	375,023,726.64	17.2%	1,808,304,875.36
23010113	PURCHASE OF COMPUTERS	1,140,750,000.00	1,140,750,000.00	-	-	0.0%	1,140,750,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	187,000,000.00	257,000,000.00	-	162,000,000.00	63.0%	95,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	274,500,000.00	274,500,000.00	70,890,000.00	70,890,000.00	25.8%	203,610,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	23,159,496,541.50	23,763,487,085.87	1,221,958,331.51	3,001,876,681.63	12.6%	20,761,610,404.24
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	525,000,000.00	525,000,000.00	-	-	0.0%	525,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,174,269,110.00	3,174,269,110.00	965,652,944.84	1,042,183,095.34	32.8%	2,132,086,014.66
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	145,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	165,000,000.00	165,000,000.00	51,100,000.00	55,000,000.00	33.3%	110,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	11,763,000,000.00	14,113,000,000.00	-	7,096,800,000.00	50.3%	7,016,200,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	3,449,800,000.00	2,897,400,000.00	39,000,000.00	39,000,000.00	1.3%	2,858,400,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	160,000,000.00	160,000,000.00	38,000,000.00	38,000,000.00	23.8%	122,000,000.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	800,000,000.00	800,000,000.00	-	283,840,000.00	35.5%	516,160,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
23010141	INSURANCE OF PUBLIC PROPERTY	518,000,000.00	638,000,000.00	110,000,000.00	110,000,000.00	17.2%	528,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	221,000,000.00	221,000,000.00	-	-	0.0%	221,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	946,000,000.00	946,000,000.00	-	20,000,000.00	2.1%	926,000,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
2302	CONSTRUCTION / PROVISION	160,060,050,858.33	110,920,929,267.88	7,935,338,742.32	17,500,920,309.34	15.8%	93,420,008,958.54
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GEN	160,060,050,858.33	110,920,929,267.88	7,935,338,742.32	17,500,920,309.34	15.8%	93,420,008,958.54
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,377,123,571.73	6,474,123,571.73	-	25,000,000.00	0.4%	6,449,123,571.73
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,153,116,643.96	878,116,643.96	-	-	0.0%	878,116,643.96
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,278,454,265.25	2,278,454,265.25	832,953,541.75	925,932,530.00	40.6%	1,352,521,735.25
23020104	CONSTRUCTION / PROVISION OF HOUSING	12,151,470,740.00	9,057,041,481.01	-	223,770,000.00	2.5%	8,833,271,481.01
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,563,862,000.00	5,494,862,000.00	473,867,583.78	724,281,583.78	13.2%	4,770,580,416.22
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	6,386,000,000.00	6,351,000,000.00	-	-	0.0%	6,351,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,197,283,068.25	6,197,283,068.25	1,716,575,272.30	2,698,401,824.39	43.5%	3,498,881,243.86
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	180,000,000.00	180,000,000.00	-	130,000,000.00	72.2%	50,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	62,545,000,000.00	23,943,302,603.54	-	3,895,000,000.00	16.3%	20,048,302,603.54
23020114	CONSTRUCTION / PROVISION OF ROADS	36,421,201,040.00	29,171,201,040.00	1,257,131,568.08	3,500,384,068.26	12.0%	25,670,816,971.74
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	200,000,000.00	200,000,000.00	63,050,000.00	63,050,000.00	31.5%	136,950,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,355,289,529.14	9,257,314,594.14	2,264,760,776.41	3,973,100,302.91	42.9%	5,284,214,291.23
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,111,500,000.00	2,020,000,000.00	1,327,000,000.00	1,327,000,000.00	65.7%	693,000,000.00
23020122	CONSTRUCTION OF SEA BOATS	135,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	409,750,000.00	409,750,000.00	-	-	0.0%	409,750,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,920,000,000.00	7,258,480,000.00	-	-	0.0%	7,258,480,000.00
23020129	CONSTRUCTION OF MOSQUES	350,000,000.00	350,000,000.00	-	15,000,000.00	4.3%	335,000,000.00
2303	REHABILITATION / REPAIRS	87,585,336,554.46	102,711,124,085.58	5,663,143,479.07	47,160,272,513.59	45.9%	55,550,851,571.99
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GEN	87,585,336,554.46	102,711,124,085.58	5,663,143,479.07	47,160,272,513.59	45.9%	55,550,851,571.99
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	250,000,000.00	250,000,000.00	183,285,341.20	183,285,341.20	73.3%	66,714,658.80
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,990,000,000.00	1,990,000,000.00	673,442,467.80	828,842,467.80	41.7%	1,161,157,532.20
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,117,000,000.00	3,117,000,000.00	601,397,235.64	687,788,470.66	22.1%	2,429,211,529.34
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,616,237,827.20	21,616,237,827.20	945,161,929.24	1,226,816,363.12	5.7%	20,389,421,464.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,635,627,424.06	13,334,102,359.06	880,066,498.72	11,150,852,228.47	83.6%	2,183,250,130.59
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	170,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	3,453,727,281.20	1,253,727,281.20	-	831,543,017.49	66.3%	422,184,263.71
23030113	REHABILITATION / REPAIRS - ROADS	46,900,000,000.00	46,900,000,000.00	1,597,008,936.52	29,659,945,744.13	63.2%	17,240,054,255.87
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	620,000,000.00	620,000,000.00	131,948,000.00	131,948,000.00	21.3%	488,052,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	500,000,000.00	500,000,000.00	12,043,400.00	12,043,400.00	2.4%	487,956,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,502,744,022.00	9,828,916,022.00	638,789,669.95	1,465,495,550.17	14.9%	8,363,420,471.83
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,600,000,000.00	1,451,140,596.12	-	-	0.0%	1,451,140,596.12
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	250,000,000.00	150,000,000.00	-	120,362,110.55	80.2%	29,637,889.45
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	1,200,000,000.00	1,200,000,000.00	-	861,349,820.00	71.8%	338,650,180.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
2304	PRESERVATION OF THE ENVIRONMENT	29,050,000,000.00	30,050,000,000.00	3,213,054,025.00	5,047,339,025.00	16.8%	25,002,660,975.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	29,050,000,000.00	30,050,000,000.00	3,213,054,025.00	5,047,339,025.00	16.8%	25,002,660,975.00
23040101	TREE PLANTING	330,000,000.00	330,000,000.00	117,370,625.00	117,880,625.00	35.7%	212,119,375.00
23040102	EROSION & FLOOD CONTROL	28,620,000,000.00	28,620,000,000.00	2,975,683,400.00	4,499,458,400.00	15.7%	24,120,541,600.00
23040103	WILDLIFE CONSERVATION	100,000,000.00	1,100,000,000.00	120,000,000.00	430,000,000.00	39.1%	670,000,000.00
2305	OTHER CAPITAL PROJECTS	90,681,952,986.82	103,702,151,678.32	9,289,409,989.47	39,751,852,270.61	38.3%	63,950,299,407.71
230501	ACQUISITION OF NON TANGIBLE ASSETS	90,681,952,986.82	103,702,151,678.32	9,289,409,989.47	39,751,852,270.61	38.3%	63,950,299,407.71
23050101	RESEARCH AND DEVELOPMENT	18,538,583,167.50	20,358,175,193.50	2,717,258,554.00	8,754,483,074.59	43.0%	11,603,692,118.91
23050102	COMPUTER SOFTWARE ACQUISITION	11,434,311,661.25	7,718,624,746.33	100,000,000.00	836,838,000.00	10.8%	6,881,786,746.33
23050103	MONITORING AND EVALUATION	14,551,831,000.00	13,798,831,000.00	292,815,000.00	4,497,595,000.00	32.6%	9,301,236,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,857,177,759.00	2,919,177,759.00	2,060,000.00	684,595,000.00	23.5%	2,234,582,759.00
23050108	SPECIAL GRANTS AND INTERVENTION	29,761,768,051.15	46,971,768,051.15	6,177,276,435.47	19,480,341,196.02	41.5%	27,491,426,855.13
23050109	PROVISION OF AGRICULTURAL INPUTS	8,460,000,000.00	11,899,500,000.00	-	5,498,000,000.00	46.2%	6,401,500,000.00
23050199	CONTINGENCY FUND	5,078,281,347.92	36,074,928.34	-	-	0.0%	36,074,928.34

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<i>Total Expenditure</i>	<i>580,327,469,023.80</i>	<i>580,327,469,023.80</i>	<i>91,502,231,428.90</i>	<i>239,765,385,608.25</i>	<i>41.3%</i>	<i>340,562,083,415.55</i>
701	GENERAL PUBLIC SERVICES	89,994,585,389.82	90,781,271,381.22	24,596,364,711.66	43,230,483,083.82	47.6%	47,550,788,297.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	34,521,387,895.33	37,621,387,895.33	7,755,495,180.19	18,500,615,421.16	49.2%	19,120,772,474.17
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,104,511,836.80	26,104,511,836.80	5,481,914,843.06	14,273,051,500.41	54.7%	11,831,460,336.39
70112	FINANCIAL AND FISCAL AFFAIRS	10,416,876,058.53	11,516,876,058.53	2,273,580,337.13	4,227,563,920.75	36.7%	7,289,312,137.78
7013	GENERAL SERVICES	41,330,441,669.74	39,022,127,661.14	15,543,662,593.31	21,198,384,477.16	54.3%	17,823,743,183.98
70131	GENERAL PERSONNEL SERVICES	7,485,108,732.24	9,613,359,732.24	1,569,641,103.82	2,888,141,758.35	30.0%	6,725,217,973.89
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,455,438,100.35	12,913,231,680.77	85,010,567.40	3,170,772,840.00	24.6%	9,742,458,840.77
70133	OTHER GENERAL SERVICES	16,389,894,837.15	16,495,536,248.13	13,889,010,922.09	15,139,469,878.81	91.8%	1,356,066,369.32
7016	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	9,033,342.78	33,142,256.82	38.5%	52,985,708.38
70161	GENERAL PUBLIC SERVICES N.E.C.	86,127,965.20	86,127,965.20	9,033,342.78	33,142,256.82	38.5%	52,985,708.38
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVEL	2,709,000,000.00	2,704,000,000.00	1,390,000.00	2,680,000.00	0.1%	2,701,320,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GO	2,709,000,000.00	2,704,000,000.00	1,390,000.00	2,680,000.00	0.1%	2,701,320,000.00
703	PUBLIC ORDER AND SAFETY	46,396,994,744.72	53,730,494,744.72	29,605,026,317.79	36,546,012,895.37	68.0%	17,184,481,849.35
7031	POLICE SERVICES	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
70311	POLICE SERVICES	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
7032	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	26,820,895,201.22	4,130,000,187.79	10,980,986,765.37	40.9%	15,839,908,435.85
70331	LAW COURTS	24,587,395,201.22	26,820,895,201.22	4,130,000,187.79	10,980,986,765.37	40.9%	15,839,908,435.85
7036	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	50,010,000.00	140,010,000.00	32.6%	289,990,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	330,000,000.00	430,000,000.00	50,010,000.00	140,010,000.00	32.6%	289,990,000.00
704	ECONOMIC AFFAIRS	197,318,947,406.69	160,671,686,197.45	5,641,296,021.01	58,314,783,574.94	36.3%	102,356,902,622.51
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,143,777,662.71	3,143,777,662.71	60,156,731.74	235,099,212.56	7.5%	2,908,678,450.15
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,143,777,662.71	3,143,777,662.71	60,156,731.74	235,099,212.56	7.5%	2,908,678,450.15
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	100,217,155,118.63	59,190,457,722.17	1,076,884,053.67	20,043,646,015.23	33.9%	39,146,811,706.94
70421	AGRICULTURE	93,049,915,163.18	49,848,217,766.72	949,024,064.81	16,149,543,042.93	32.4%	33,698,674,723.79
70422	FORESTRY	32,239,955.45	32,239,955.45	7,859,988.86	31,559,954.81	97.9%	680,000.64
70423	FISHING AND HUNTING	7,135,000,000.00	9,310,000,000.00	120,000,000.00	3,862,543,017.49	41.5%	5,447,456,982.51
7043	FUEL AND ENERGY	2,798,547,415.64	2,798,547,415.64	852,086,458.55	1,128,326,820.63	40.3%	1,670,220,595.01
70435	ELECTRICITY	2,758,547,415.64	2,758,547,415.64	852,086,458.55	1,128,326,820.63	40.9%	1,630,220,595.01
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,413,000,000.00	2,413,000,000.00	15,000,000.00	606,678,000.00	25.1%	1,806,322,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	2,413,000,000.00	2,413,000,000.00	15,000,000.00	606,678,000.00	25.1%	1,806,322,000.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
7045	TRANSPORT	81,646,892,464.44	81,671,892,464.44	3,577,136,847.55	34,552,162,968.01	42.3%	47,119,729,496.43
70451	ROAD TRANSPORT	77,921,534,473.24	78,726,534,473.24	3,032,277,758.00	33,807,054,954.81	42.9%	44,919,479,518.43
70452	WATER TRANSPORT	605,000,000.00	225,000,000.00	-	-	0.0%	225,000,000.00
70454	AIR TRANSPORT	3,120,357,991.20	2,720,357,991.20	544,859,089.55	745,108,013.20	27.4%	1,975,249,978.00
7046	COMMUNICATION	6,900,000,000.00	11,238,480,000.00	46,820,000.00	1,620,000,000.00	14.4%	9,618,480,000.00
70461	COMMUNICATION	6,900,000,000.00	11,238,480,000.00	46,820,000.00	1,620,000,000.00	14.4%	9,618,480,000.00
7047	OTHER INDUSTRIES	199,574,745.27	215,530,932.49	13,211,929.50	128,870,558.51	59.8%	86,660,373.98
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	95,937,793.60	111,893,980.82	-	75,702,842.76	67.7%	36,191,138.06
70473	TOURISM	103,636,951.67	103,636,951.67	13,211,929.50	53,167,715.75	51.3%	50,469,235.92
705	ENVIRONMENTAL PROTECTION	29,394,882,710.07	29,394,882,710.07	3,075,141,905.49	4,907,946,835.07	16.7%	24,486,935,875.00
7051	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	600,000.00	2,370,000.00	40.5%	3,480,000.00
70511	WASTE MANAGEMENT	5,850,000.00	5,850,000.00	600,000.00	2,370,000.00	40.5%	3,480,000.00
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	3,074,541,905.49	4,905,576,835.07	16.8%	24,278,455,875.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	29,184,032,710.07	29,184,032,710.07	3,074,541,905.49	4,905,576,835.07	16.8%	24,278,455,875.00
706	HOUSING AND COMMUNITY AMMENITIES	45,227,481,658.57	43,542,003,014.60	3,527,720,355.46	10,602,100,448.23	24.3%	32,939,902,566.37
7061	HOUSING DEVELOPMENT	23,215,812,614.30	24,548,333,970.33	-	4,644,774,694.70	18.9%	19,903,559,275.63
70611	HOUSING DEVELOPMENT	23,215,812,614.30	24,548,333,970.33	-	4,644,774,694.70	18.9%	19,903,559,275.63
7062	COMMUNITY DEVELOPMENT	11,732,709,382.86	8,714,709,382.86	2,265,636,193.96	3,851,335,013.63	44.2%	4,863,374,369.23
70621	COMMUNITY DEVELOPMENT	11,732,709,382.86	8,714,709,382.86	2,265,636,193.96	3,851,335,013.63	44.2%	4,863,374,369.23
7063	WATER SUPPLY	10,028,959,661.41	10,028,959,661.41	1,262,084,161.50	2,105,990,739.90	21.0%	7,922,968,921.51
70631	WATER SUPPLY	10,028,959,661.41	10,028,959,661.41	1,262,084,161.50	2,105,990,739.90	21.0%	7,922,968,921.51
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	73,294,428,549.21	5,907,875,732.33	17,014,293,188.18	23.2%	56,280,135,361.03
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	6,234,665,847.14	1,993,750,671.63	2,998,084,419.95	48.1%	3,236,581,427.19
70731	GENERAL HOSPITAL SERVICES	4,047,165,847.14	4,047,165,847.14	1,299,596,169.75	2,001,358,139.95	49.5%	2,045,807,707.19
70732	SPECIALIZED HOSPITAL SERVICES	5,000,009,455.63	2,187,500,000.00	694,154,501.88	996,726,280.00	45.6%	1,190,773,720.00
7074	PUBLIC HEALTH SERVICES	14,910,647,652.63	20,910,647,652.63	747,617,989.69	2,907,366,341.87	13.9%	18,003,281,310.76
70741	PUBLIC HEALTH SERVICES	14,910,647,652.63	20,910,647,652.63	747,617,989.69	2,907,366,341.87	13.9%	18,003,281,310.76

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
7076	HEALTH N.E.C.	32,566,919,285.25	44,483,419,285.25	3,166,507,071.01	11,108,842,426.36	25.0%	33,374,576,858.89
70761	HEALTH N.E.C.	32,566,919,285.25	44,483,419,285.25	3,166,507,071.01	11,108,842,426.36	25.0%	33,374,576,858.89
708	RECREATION, CULTURE AND RELIGION	15,780,695,885.52	15,624,346,117.88	5,909,223,696.62	11,310,077,850.74	72.4%	4,314,268,267.14
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	245,000,000.00	1,590,000.00	6,000,000.00	2.4%	239,000,000.00
70821	CULTURAL SERVICES	90,600,000.00	245,000,000.00	1,590,000.00	6,000,000.00	2.4%	239,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,090,048,040.92	2,289,298,273.28	146,703,662.67	1,071,629,987.68	46.8%	1,217,668,285.60
70831	BROADCASTING AND PUBLISHING SERVICES	2,090,048,040.92	2,289,298,273.28	146,703,662.67	1,071,629,987.68	46.8%	1,217,668,285.60
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,790,047,844.60	12,790,047,844.60	5,760,930,033.95	10,232,447,863.06	80.0%	2,557,599,981.54
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,790,047,844.60	12,790,047,844.60	5,760,930,033.95	10,232,447,863.06	80.0%	2,557,599,981.54
709	EDUCATION	54,329,498,642.42	53,706,811,727.50	11,242,748,956.93	35,872,781,669.91	66.8%	17,834,030,057.59
7091	PRE-PRIMARY AND PRIMARY EDUCATION	12,227,982,556.12	11,112,295,641.20	4,149,224,577.76	6,728,709,688.46	60.6%	4,383,585,952.74
70912	PRIMARY EDUCATION	12,227,982,556.12	11,112,295,641.20	4,149,224,577.76	6,728,709,688.46	60.6%	4,383,585,952.74
7092	SECONDARY EDUCATION	17,415,274,768.67	18,705,274,768.67	2,201,406,311.74	15,770,040,268.97	84.3%	2,935,234,499.70
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	697,259,917.86	882,386,939.19	41.3%	1,254,545,085.91
70922	UPPER-SECONDARY EDUCATION	15,278,342,743.57	16,568,342,743.57	1,504,146,393.88	14,887,653,329.78	89.9%	1,680,689,413.79
7094	TERTIARY EDUCATION	17,460,266,575.93	17,463,266,575.93	4,242,975,439.71	9,807,491,480.02	56.2%	7,655,775,095.91
70941	FIRST STAGE OF TERTIARY EDUCATION	5,924,069,053.18	5,822,543,988.18	885,849,124.91	2,825,982,527.80	48.5%	2,996,561,460.38
70942	SECOND STAGE OF TERTIARY EDUCATION	11,536,197,522.75	11,640,722,587.75	3,357,126,314.80	6,981,508,952.22	60.0%	4,659,213,635.53
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,521,901,169.28	1,521,901,169.28	225,610,457.27	784,396,393.75	51.5%	737,504,775.53
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,521,901,169.28	1,521,901,169.28	225,610,457.27	784,396,393.75	51.5%	737,504,775.53
7097	R & D EDUCATION	111,120,763.07	111,120,763.07	26,867,145.97	82,792,611.77	74.5%	28,328,151.30
70971	R & D EDUCATION	111,120,763.07	111,120,763.07	26,867,145.97	82,792,611.77	74.5%	28,328,151.30
7098	EDUCATION N.E.C.	5,592,952,809.35	4,792,952,809.35	396,665,024.48	2,699,351,226.94	56.3%	2,093,601,582.41
70981	EDUCATION N.E.C	5,592,952,809.35	4,792,952,809.35	396,665,024.48	2,699,351,226.94	56.3%	2,093,601,582.41
710	SOCIAL PROTECTION	43,693,944,581.15	59,581,544,581.15	1,996,833,731.62	21,966,906,061.99	36.9%	37,614,638,519.16
7101	SICKNESS AND DISABILITY	829,600,000.00	429,600,000.00	13,220,000.00	34,020,000.00	7.9%	395,580,000.00
71012	DISABILITY	829,600,000.00	429,600,000.00	13,220,000.00	34,020,000.00	7.9%	395,580,000.00
7102	OLD AGE	15,674,485,062.40	15,694,485,062.40	1,524,907,469.94	7,476,820,952.17	47.6%	8,217,664,110.23
71021	OLD AGE	15,674,485,062.40	15,694,485,062.40	1,524,907,469.94	7,476,820,952.17	47.6%	8,217,664,110.23
7104	FAMILY AND CHILDREN	9,200,077,254.40	8,710,077,254.40	183,377,662.20	2,823,392,246.41	32.4%	5,886,685,007.99
71041	FAMILY AND CHILDREN	9,200,077,254.40	8,710,077,254.40	183,377,662.20	2,823,392,246.41	32.4%	5,886,685,007.99
7105	UNEMPLOYMENT	2,208,542,264.35	2,718,542,264.35	110,930,765.48	1,950,920,310.21	71.8%	767,621,954.14
71051	UNEMPLOYMENT	2,208,542,264.35	2,718,542,264.35	110,930,765.48	1,950,920,310.21	71.8%	767,621,954.14
7109	SOCIAL PROTECTION N.E.C.	15,781,240,000.00	32,028,840,000.00	164,397,834.00	9,681,752,553.20	30.2%	22,347,087,446.80
71091	SOCIAL PROTECTION N.E.C.	15,781,240,000.00	32,028,840,000.00	164,397,834.00	9,681,752,553.20	30.2%	22,347,087,446.80

Table 11: Personnel Expenditure by Functional Classification

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

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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
7063	WATER SUPPLY	397,348,214.41	397,348,214.41	65,509,207.82	376,605,206.20	94.8%	20,743,008.21
70631	WATER SUPPLY	397,348,214.41	397,348,214.41	65,509,207.82	376,605,206.20	94.8%	20,743,008.21
707	HEALTH	11,182,416,776.89	11,182,416,776.89	1,890,756,019.52	9,760,462,728.19	87.3%	1,421,954,048.70
7073	HOSPITAL SERVICES	994,456,830.89	994,456,830.89	201,051,867.75	806,483,837.95	81.1%	187,972,992.94
70731	GENERAL HOSPITAL SERVICES	994,456,830.89	994,456,830.89	201,051,867.75	806,483,837.95	81.1%	187,972,992.94
7076	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	1,689,704,151.77	8,953,978,890.24	87.9%	1,233,981,055.76
70761	HEALTH N.E.C.	10,187,959,946.00	10,187,959,946.00	1,689,704,151.77	8,953,978,890.24	87.9%	1,233,981,055.76
708	RECREATION, CULTURE AND RELIGION	627,735,885.52	628,986,117.88	142,842,570.21	535,041,995.86	85.1%	93,944,122.02
7083	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
70831	BROADCASTING AND PUBLISHING SERVICES	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	17,582,907.54	37,966,118.73	70.1%	16,231,725.87
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	54,197,844.60	54,197,844.60	17,582,907.54	37,966,118.73	70.1%	16,231,725.87
709	EDUCATION	18,676,545,604.85	19,216,335,265.94	6,048,465,203.92	16,581,803,922.24	86.3%	2,634,531,343.70
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
70912	PRIMARY EDUCATION	3,485,104,248.12	3,485,104,248.12	1,473,316,537.24	2,946,632,904.24	84.5%	538,471,343.88
7092	SECONDARY EDUCATION	4,215,793,845.57	4,705,793,845.57	1,467,246,393.88	4,650,026,021.87	98.8%	55,767,823.70
70922	UPPER-SECONDARY EDUCATION	4,215,793,845.57	4,705,793,845.57	1,467,246,393.88	4,650,026,021.87	98.8%	55,767,823.70
7094	TERTIALY EDUCATION	7,628,184,498.66	7,664,184,498.66	2,541,648,306.17	6,540,961,144.76	85.3%	1,123,223,353.90
70941	FIRST STAGE OF TERTIALY EDUCATION	3,322,098,606.91	3,212,098,606.91	564,232,371.29	2,240,277,096.16	69.7%	971,821,510.75
70942	SECOND STAGE OF TERTIALY EDUCATION	4,306,085,891.75	4,452,085,891.75	1,977,415,934.88	4,300,684,048.60	96.6%	151,401,843.15
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	203,780,457.27	712,516,393.75	51.8%	661,979,775.53
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,374,496,169.28	1,374,496,169.28	203,780,457.27	712,516,393.75	51.8%	661,979,775.53
7097	R & D EDUCATION	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
70971	R & D EDUCATION	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
7098	EDUCATION N.E.C.	1,919,546,080.15	1,919,546,080.15	351,396,024.48	1,668,964,506.94	86.9%	250,581,573.21
70981	EDUCATION N.E.C	1,919,546,080.15	1,919,546,080.15	351,396,024.48	1,668,964,506.94	86.9%	250,581,573.21
710	SOCIAL PROTECTION	15,928,009,581.15	15,950,009,581.15	1,587,154,101.62	7,726,409,374.79	48.4%	8,223,600,206.36
7101	SICKNESS AND DISABILITY	23,000,000.00	23,000,000.00	5,600,000.00	23,000,000.00	100.0%	-
71012	DISABILITY	23,000,000.00	23,000,000.00	5,600,000.00	23,000,000.00	100.0%	-
7102	OLD AGE	15,639,435,062.40	15,641,435,062.40	1,519,372,629.94	7,458,626,432.17	47.7%	8,182,808,630.23
71021	OLD AGE	15,639,435,062.40	15,641,435,062.40	1,519,372,629.94	7,458,626,432.17	47.7%	8,182,808,630.23
7104	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
71041	FAMILY AND CHILDREN	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
7105	UNEMPLOYMENT	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
71051	UNEMPLOYMENT	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
7109	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 Q4 - Overhead Expenditure by Functional Classification

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

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

Table 13: Capital Expenditure by Functional Classification

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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	451,008,169,286.74	442,381,750,488.28	55,869,187,321.00	152,846,417,999.30	34.6%	289,535,332,488.98
701	GENERAL PUBLIC SERVICES	33,141,946,577.20	28,269,866,182.62	4,451,757,336.63	8,881,329,832.57	31.4%	19,388,536,350.05
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,182,599,380.13	6,015,725,405.13	735,890,000.00	1,451,302,559.29	24.1%	4,564,422,845.84
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,820,523,975.00	723,650,000.00	180,890,000.00	180,890,000.00	25.0%	542,760,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,362,075,405.13	5,292,075,405.13	555,000,000.00	1,270,412,559.29	24.0%	4,021,662,845.84
7013	GENERAL SERVICES	26,959,347,197.07	22,254,140,777.49	3,715,867,336.63	7,430,027,273.28	33.4%	14,824,113,504.21
70131	GENERAL PERSONNEL SERVICES	5,602,000,000.00	5,442,000,000.00	45,743,118.42	198,865,873.42	3.7%	5,243,134,126.58
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,807,347,197.07	12,262,140,777.49	-	2,890,780,000.00	23.6%	9,371,360,777.49
70133	OTHER GENERAL SERVICES	4,550,000,000.00	4,550,000,000.00	3,670,124,218.21	4,340,381,399.86	95.4%	209,618,600.14
703	PUBLIC ORDER AND SAFETY	36,511,686,209.90	42,693,858,209.90	27,282,306,076.53	29,814,993,496.75	69.8%	12,878,864,713.15
7031	POLICE SERVICES	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
70311	POLICE SERVICES	20,618,599,543.50	25,618,599,543.50	25,425,016,130.00	25,425,016,130.00	99.2%	193,583,413.50
7032	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	16,214,258,666.40	1,857,289,946.53	4,389,977,366.75	27.1%	11,824,281,299.65
70331	LAW COURTS	15,032,086,666.40	16,214,258,666.40	1,857,289,946.53	4,389,977,366.75	27.1%	11,824,281,299.65
704	ECONOMIC AFFAIRS	192,195,724,568.20	154,637,007,171.74	4,334,693,078.15	54,397,282,391.68	35.2%	100,239,724,780.06
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 COMMERCIAL AFFAIRS	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	55,939,529,884.74	120,000,000.00	17,551,343,017.49	31.4%	38,388,186,867.25
70421	AGRICULTURE	89,891,727,281.20	46,629,529,884.74	-	13,688,800,000.00	29.4%	32,940,729,884.74
70423	FISHING AND HUNTING	7,135,000,000.00	9,310,000,000.00	120,000,000.00	3,862,543,017.49	41.5%	5,447,456,982.51
7043	FUEL AND ENERGY	2,760,950,000.00	2,760,950,000.00	851,376,458.55	1,099,755,446.80	39.8%	1,661,194,553.20
70435	ELECTRICITY	2,720,950,000.00	2,720,950,000.00	851,376,458.55	1,099,755,446.80	40.4%	1,621,194,553.20
70436	NON ELECTRIC ENERGY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2,353,000,000.00	2,353,000,000.00	-	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	23.2%	1,806,322,000.00
7045	TRANSPORT	80,520,033,572.00	79,740,033,572.00	3,333,316,619.60	33,639,505,927.39	42.2%	46,100,527,644.61
70451	ROAD TRANSPORT	77,313,701,040.00	77,313,701,040.00	2,854,140,504.60	33,160,329,812.39	42.9%	44,153,371,227.61
70452	WATER TRANSPORT	605,000,000.00	225,000,000.00	-	-	0.0%	225,000,000.00
70454	AIR TRANSPORT	2,601,332,532.00	2,201,332,532.00	479,176,115.00	479,176,115.00	21.8%	1,722,156,417.00
7046	COMMUNICATION	6,840,000,000.00	11,178,480,000.00	30,000,000.00	1,560,000,000.00	14.0%	9,618,480,000.00
70461	COMMUNICATION	6,840,000,000.00	11,178,480,000.00	30,000,000.00	1,560,000,000.00	14.0%	9,618,480,000.00
705	ENVIRONMENTAL PROTECTION	28,925,000,000.00	28,925,000,000.00	2,975,683,400.00	4,499,458,400.00	15.6%	24,425,541,600.00
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.	28,720,000,000.00	28,720,000,000.00	2,975,683,400.00	4,499,458,400.00	15.7%	24,220,541,600.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,720,000,000.00	28,720,000,000.00	2,975,683,400.00	4,499,458,400.00	15.7%	24,220,541,600.00
706	HOUSING AND COMMUNITY AMENITIES	41,758,704,962.02	40,145,008,325.15	2,999,810,674.09	8,143,146,435.61	20.3%	32,001,861,889.54
7061	HOUSING DEVELOPMENT	22,906,974,234.52	24,196,277,597.65	-	4,418,605,000.00	18.3%	19,777,672,597.65
70611	HOUSING DEVELOPMENT	22,906,974,234.52	24,196,277,597.65	-	4,418,605,000.00	18.3%	19,777,672,597.65
7062	COMMUNITY DEVELOPMENT	10,265,285,103.50	7,362,285,103.50	2,013,235,720.41	2,651,575,246.91	36.0%	4,710,709,856.59
7063	WATER SUPPLY	8,336,445,624.00	8,336,445,624.00	986,574,953.68	1,072,966,188.70	12.9%	7,263,479,435.30
70631	WATER SUPPLY	8,336,445,624.00	8,336,445,624.00	986,574,953.68	1,072,966,188.70	12.9%	7,263,479,435.30
7064	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 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
707	HEALTH	44,928,138,690.95	60,032,129,235.32	3,283,656,571.81	6,009,879,635.99	10.0%	54,022,249,599.33
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	4,667,154,265.25	1,349,174,052.88	1,651,745,831.00	35.4%	3,015,408,434.25
70731	GENERAL HOSPITAL SERVICES	2,479,654,265.25	2,479,654,265.25	655,019,551.00	655,019,551.00	26.4%	1,824,634,714.25
70732	SPECIALIZED HOSPITAL SERVICES	5,000,009,455.63	2,187,500,000.00	694,154,501.88	996,726,280.00	45.6%	1,190,773,720.00
7074	PUBLIC HEALTH SERVICES	14,704,307,652.63	20,704,307,652.63	736,020,589.69	2,878,017,441.87	13.9%	17,826,290,210.76
70741	PUBLIC HEALTH SERVICES	14,704,307,652.63	20,704,307,652.63	736,020,589.69	2,878,017,441.87	13.9%	17,826,290,210.76
7076	HEALTH N.E.C.	21,118,321,553.25	33,034,821,553.25	1,198,461,929.24	1,480,116,363.12	4.5%	31,554,705,190.13
70761	HEALTH N.E.C.	21,118,321,553.25	33,034,821,553.25	1,198,461,929.24	1,480,116,363.12	4.5%	31,554,705,190.13
708	RECREATION, CULTURE AND RELIGION	14,256,000,000.00	13,736,000,000.00	5,660,427,126.41	9,875,598,854.88	71.9%	3,860,401,145.12
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	239,000,000.00	-	-	0.0%	239,000,000.00
70821	CULTURAL SERVICES	87,000,000.00	239,000,000.00	-	-	0.0%	239,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,405,000,000.00	1,243,000,000.00	-	282,362,110.55	22.7%	960,637,889.45
70831	BROADCASTING AND PUBLISHING SERVICES	1,405,000,000.00	1,243,000,000.00	-	282,362,110.55	22.7%	960,637,889.45
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,954,000,000.00	11,954,000,000.00	5,660,427,126.41	9,593,236,744.33	80.3%	2,360,763,255.67
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	11,954,000,000.00	11,954,000,000.00	5,660,427,126.41	9,593,236,744.33	80.3%	2,360,763,255.67
709	EDUCATION	33,314,168,278.47	32,008,481,363.55	4,600,028,864.38	17,568,259,172.62	54.9%	14,440,222,190.93
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,429,078,308.00	7,313,391,393.08	2,533,298,040.52	3,505,706,784.22	47.9%	3,807,684,608.86
70912	PRIMARY EDUCATION	8,429,078,308.00	7,313,391,393.08	2,533,298,040.52	3,505,706,784.22	47.9%	3,807,684,608.86
7092	SECONDARY EDUCATION	12,770,580,923.10	13,570,580,923.10	697,259,917.86	10,853,988,247.10	80.0%	2,716,592,676.00
70921	LOWER SECONDARY EDUCATION	2,136,932,025.10	2,136,932,025.10	697,259,917.86	882,386,939.19	41.3%	1,254,545,085.91
70922	UPPER-SECONDARY EDUCATION	10,633,648,898.00	11,433,648,898.00	-	9,971,601,307.91	87.2%	1,462,047,590.09
7094	TERTIALY EDUCATION	8,898,722,318.17	8,708,722,318.17	1,369,470,906.00	2,338,737,421.30	26.9%	6,369,984,896.87
70941	FIRST STAGE OF TERTIALY EDUCATION	2,201,810,687.17	2,100,285,622.17	205,000,000.00	205,000,000.00	9.8%	1,895,285,622.17
70942	SECOND STAGE OF TERTIALY EDUCATION	6,696,911,631.00	6,608,436,696.00	1,164,470,906.00	2,133,737,421.30	32.3%	4,474,699,274.70
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	2,375,786,729.20	-	869,826,720.00	36.5%	1,505,960,009.20
70981	EDUCATION N.E.C.	3,175,786,729.20	2,375,786,729.20	-	869,826,720.00	36.6%	1,505,960,009.20
710	SOCIAL PROTECTION	25,976,800,000.00	41,934,400,000.00	280,824,193.00	13,656,469,779.20	32.6%	28,277,930,220.80
7101	SICKNESS AND DISABILITY	780,000,000.00	380,000,000.00	-	-	0.0%	380,000,000.00
71012	DISABILITY	780,000,000.00	380,000,000.00	-	-	0.0%	380,000,000.00
7104	FAMILY AND CHILDREN	8,950,000,000.00	8,420,000,000.00	111,742,455.00	2,544,198,596.00	30.2%	5,875,801,404.00
71041	FAMILY AND CHILDREN	8,950,000,000.00	8,420,000,000.00	111,742,455.00	2,544,198,596.00	30.2%	5,875,801,404.00
7105	UNEMPLOYMENT	1,630,000,000.00	2,270,000,000.00	55,583,904.00	1,547,138,630.00	68.2%	722,861,370.00
71051	UNEMPLOYMENT	1,630,000,000.00	2,270,000,000.00	55,583,904.00	1,547,138,630.00	68.2%	722,861,370.00
7109	SOCIAL PROTECTION N.E.C.	14,616,800,000.00	30,864,400,000.00	113,497,834.00	9,565,132,553.20	31.0%	21,299,267,446.80
71091	SOCIAL PROTECTION N.E.C.	14,616,800,000.00	30,864,400,000.00	113,497,834.00	9,565,132,553.20	31.0%	21,299,267,446.80

Table 14: Other Expenditure by Functional Classification

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

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	25,505,246,637.55	27,795,401,601.61	6,877,708,456.06	11,885,758,395.36	42.8%	15,909,643,206.25
701	GENERAL PUBLIC SERVICES	21,844,023,859.55	23,839,023,859.55	6,754,195,304.97	10,034,203,288.27	42.1%	13,804,820,571.28
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT	2,573,750,000.00	4,573,750,000.00	502,940,000.00	1,529,581,650.00	33.4%	3,044,168,350.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,811,500,000.00	3,811,500,000.00	487,940,000.00	1,474,532,000.00	38.7%	2,336,968,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	762,250,000.00	762,250,000.00	15,000,000.00	55,049,650.00	7.2%	707,200,350.00
7013	GENERAL SERVICES	5,211,646,000.00	5,211,646,000.00	4,963,031,709.59	5,006,160,709.59	96.1%	205,485,290.41
70131	GENERAL PERSONNEL SERVICES	65,900,000.00	65,900,000.00	500,000.00	500,000.00	0.8%	65,400,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	44,096,000.00	44,096,000.00	24,000.00	29,616,000.00	67.2%	14,480,000.00
70133	OTHER GENERAL SERVICES	5,101,650,000.00	5,101,650,000.00	4,962,507,709.59	4,976,044,709.59	97.5%	125,605,290.41
7016	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	50,000.00	120,000.00	6.0%	1,880,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,000,000.00	2,000,000.00	50,000.00	120,000.00	6.0%	1,880,000.00
7017	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
70171	PUBLIC DEBT TRANSACTIONS	11,347,627,859.55	11,347,627,859.55	1,286,783,595.38	3,495,660,928.68	30.8%	7,851,966,930.87
7018	TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV	2,709,000,000.00	2,704,000,000.00	1,390,000.00	2,680,000.00	0.1%	2,701,320,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2,709,000,000.00	2,704,000,000.00	1,390,000.00	2,680,000.00	0.1%	2,701,320,000.00
703	PUBLIC ORDER AND SAFETY	2,682,700,000.00	2,682,700,000.00	5,890,000.00	1,409,970,000.00	52.6%	1,272,730,000.00
7033	LAW COURTS	2,652,700,000.00	2,652,700,000.00	390,000.00	1,397,000,000.00	52.7%	1,255,700,000.00
70331	LAW COURTS	2,652,700,000.00	2,652,700,000.00	390,000.00	1,397,000,000.00	52.7%	1,255,700,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	5,500,000.00	12,970,000.00	43.2%	17,030,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	5,500,000.00	12,970,000.00	43.2%	17,030,000.00
704	ECONOMIC AFFAIRS	189,839,920.00	494,839,920.00	9,450,000.00	27,350,000.00	5.5%	467,489,920.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,000,000.00	5,000,000.00	1,100,000.00	2,000,000.00	40.0%	3,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,000,000.00	5,000,000.00	1,100,000.00	2,000,000.00	40.0%	3,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	168,139,920.00	168,139,920.00	-	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	100.0%	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	100.0%	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	9,500,000.00	9,500,000.00	4,500,000.00	9,500,000.00	100.0%	-
7045	TRANSPORT	7,000,000.00	312,000,000.00	3,750,000.00	10,100,000.00	3.2%	301,900,000.00
70451	ROAD TRANSPORT	5,000,000.00	310,000,000.00	3,300,000.00	8,300,000.00	2.7%	301,700,000.00
70454	AIR TRANSPORT	2,000,000.00	2,000,000.00	450,000.00	1,800,000.00	90.0%	200,000.00
7046	COMMUNICATION	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
70461	COMMUNICATION	100,000.00	100,000.00	100,000.00	100,000.00	100.0%	-
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	6,365,000.00	19,820,000.00	80.8%	4,702,858.00
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	6,365,000.00	19,255,000.00	91.7%	1,745,000.00
70621	COMMUNITY DEVELOPMENT	21,000,000.00	21,000,000.00	6,365,000.00	19,255,000.00	91.7%	1,745,000.00
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 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
707	HEALTH	302,920,000.00	302,920,000.00	72,055,990.00	295,567,946.00	97.6%	7,352,054.00
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	2,680,000.00	4,000,000.00	100.0%	-
70731	GENERAL HOSPITAL SERVICES	4,000,000.00	4,000,000.00	2,680,000.00	4,000,000.00	100.0%	-
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	69,375,990.00	291,567,946.00	98.5%	4,352,054.00
70761	HEALTH N.E.C.	295,920,000.00	295,920,000.00	69,375,990.00	291,567,946.00	98.5%	4,352,054.00
708	RECREATION, CULTURE AND RELIGION	52,250,000.00	52,250,000.00	20,000.00	50,065,000.00	95.8%	2,185,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	150,000.00	150,000.00	20,000.00	45,000.00	30.0%	105,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	150,000.00	150,000.00	20,000.00	45,000.00	30.0%	105,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,100,000.00	52,100,000.00	-	50,020,000.00	96.0%	2,080,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	52,100,000.00	52,100,000.00	-	50,020,000.00	96.0%	2,080,000.00
709	EDUCATION	85,390,000.00	72,200,338.91	19,184,661.09	25,064,661.09	34.7%	47,135,677.82
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	TERTIALY EDUCATION	8,540,000.00	9,540,000.00	4,745,000.00	7,125,000.00	74.7%	2,415,000.00
70941	FIRST STAGE OF TERTIALY EDUCATION	200,000.00	1,200,000.00	-	530,000.00	44.2%	670,000.00
70942	SECOND STAGE OF TERTIALY EDUCATION	8,340,000.00	8,340,000.00	4,745,000.00	6,595,000.00	79.1%	1,745,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	250,000.00	250,000.00	250,000.00	250,000.00	100.0%	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	250,000.00	250,000.00	250,000.00	250,000.00	100.0%	-
7097	R & D EDUCATION	50,000,000.00	35,810,338.91	14,189,661.09	14,189,661.09	39.6%	21,620,677.82
70971	R & D EDUCATION	50,000,000.00	35,810,338.91	14,189,661.09	14,189,661.09	39.6%	21,620,677.82
7098	EDUCATION N.E.C.	23,000,000.00	23,000,000.00	-	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	15.2%	19,500,000.00
710	SOCIAL PROTECTION	319,900,000.00	325,900,000.00	10,547,500.00	23,357,500.00	7.2%	302,542,500.00
7101	SICKNESS AND DISABILITY	3,000,000.00	3,000,000.00	1,517,500.00	1,817,500.00	60.6%	1,182,500.00
71012	DISABILITY	3,000,000.00	3,000,000.00	1,517,500.00	1,817,500.00	60.6%	1,182,500.00
7102	OLD AGE	550,000.00	1,550,000.00	40,000.00	550,000.00	35.5%	1,000,000.00
71021	OLD AGE	550,000.00	1,550,000.00	40,000.00	550,000.00	35.5%	1,000,000.00
7104	FAMILY AND CHILDREN	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-
71041	FAMILY AND CHILDREN	500,000.00	5,500,000.00	3,500,000.00	5,500,000.00	100.0%	-
7105	UNEMPLOYMENT	15,700,000.00	15,700,000.00	5,490,000.00	15,490,000.00	98.7%	210,000.00
71051	UNEMPLOYMENT	15,700,000.00	15,700,000.00	5,490,000.00	15,490,000.00	98.7%	210,000.00
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 Q4 - Total Expenditure by Programme Classification

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

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

Table 16: Personnel Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<i>Total Personnel Expenditure</i>	<i>58,619,561,792.41</i>	<i>59,598,572,651.81</i>	<i>13,611,667,709.54</i>	<i>44,824,841,833.86</i>	<i>75.2%</i>	<i>14,773,730,817.95</i>
01	Agriculture	2,760,217,917.43	2,820,717,917.43	921,354,053.67	2,331,037,447.74	82.6%	489,680,469.69
0101	Effective governance of the Agriculture Sector	963,363,217.44	1,023,863,217.44	100,377,212.59	693,859,017.18	67.8%	330,004,200.26
0102	Development of the livestock value chain	1,767,254,744.54	1,767,254,744.54	813,576,852.22	1,607,578,475.75	91.0%	159,676,268.79
0106	Promotion of forest resource conservation and preservation of biodiversity	29,599,955.45	29,599,955.45	7,399,988.86	29,599,954.81	100.0%	0.64
04	Health	12,443,006,462.89	12,423,006,462.89	2,065,776,787.02	10,449,346,683.19	84.1%	1,973,659,779.70
0401	Effective governance of the health system	11,182,416,776.89	11,182,416,776.89	1,890,756,019.52	9,760,462,728.19	87.3%	1,421,954,048.70
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	1,260,589,686.00	1,240,589,686.00	175,020,767.50	688,883,955.00	55.5%	551,705,731.00
05	Education	17,415,955,918.85	17,975,745,579.94	5,873,444,436.42	15,892,919,967.24	88.4%	2,082,825,612.70
0501	Effective governance of the education system	9,504,754,126.84	9,994,754,126.84	3,263,023,703.29	9,150,373,677.75	91.6%	844,380,449.09
0503	Equity and inclusiveness in the provision of educational services	1,490,186,216.28	1,490,186,216.28	232,715,709.58	827,766,149.05	55.5%	662,420,067.23
0505	Adequate infrastructure at all levels	53,420,763.07	67,210,424.16	11,077,484.88	62,702,950.68	93.3%	4,507,473.48
0510	Education Sector Expenditures Not Elsewhere Classified	6,367,594,812.66	6,423,594,812.66	2,366,627,538.67	5,852,077,189.76	91.1%	571,517,622.90
06	Housing and Urban Development	435,287,807.12	478,505,800.02	-	334,030,702.25	69.8%	144,475,097.77
0610	Housing and Urban Development - General	435,287,807.12	478,505,800.02	-	334,030,702.25	69.8%	144,475,097.77
07	Gender	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
0710	Gender - General	123,692,254.40	143,692,254.40	36,834,610.20	140,491,262.41	97.8%	3,200,991.99
08	Youth	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
0810	Youth - General	119,642,264.35	119,642,264.35	25,346,861.48	104,291,680.21	87.2%	15,350,584.14
10	Water Resources and Rural Development	419,588,214.41	419,588,214.41	65,509,207.82	376,605,206.20	89.8%	42,983,008.21
1010	Water Resources and Rural Dev - General	419,588,214.41	419,588,214.41	65,509,207.82	376,605,206.20	89.8%	42,983,008.21
11	Information Communication and Technology	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
1110	Information Communication and Technology - General	573,538,040.92	574,788,273.28	125,259,662.67	497,075,877.13	86.5%	77,712,396.15
12	Growing the Private Sector	192,694,741.31	238,650,928.53	31,176,731.74	196,902,055.32	82.5%	41,748,873.21
1210	Growing the Private Sector - General	192,694,741.31	238,650,928.53	31,176,731.74	196,902,055.32	82.5%	41,748,873.21
13	Reform of Government and Governance	23,190,167,152.58	23,382,808,563.56	4,215,806,625.08	13,519,959,102.65	57.8%	9,862,849,460.91
1310	Reform of Government and Governance - General	23,190,167,152.58	23,382,808,563.56	4,215,806,625.08	13,519,959,102.65	57.8%	9,862,849,460.91
14	Power	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
1410	Power - General	32,479,415.64	32,479,415.64	-	24,296,373.83	74.8%	8,183,041.81
17	Road	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
1710	Road - General	513,833,433.24	538,833,433.24	144,107,253.40	535,395,142.42	99.4%	3,438,290.82
18	Airways	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
1810	Airways - General	117,025,459.20	137,025,459.20	32,682,974.55	130,731,898.20	95.4%	6,293,561.00
20	CLIMATE CHANGE	282,432,710.07	313,088,084.92	74,368,505.49	291,758,435.07	93.2%	21,329,649.85
2010	CLIMATE CHANGE - General	282,432,710.07	313,088,084.92	74,368,505.49	291,758,435.07	93.2%	21,329,649.85

Table 17: Overhead Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<i>Total Overhead Expenditure</i>	45,194,491,307.10	50,551,744,282.10	15,143,667,942.31	30,208,367,379.73	59.8%	20,343,376,902.37
01	Agriculture	258,890,000.00	258,890,000.00	35,530,000.00	155,615,550.00	60.1%	103,274,450.00
0101	Effective governance of the Agriculture Sector	120,750,000.00	120,750,000.00	-	82,406,550.00	68.2%	38,343,450.00
0102	Development of the livestock value chain	117,800,000.00	117,800,000.00	32,220,000.00	63,154,000.00	53.6%	54,646,000.00
0103	Enhancement of food production and productivity	9,400,000.00	9,400,000.00	1,750,000.00	3,500,000.00	37.2%	5,900,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	2,540,000.00	2,540,000.00	460,000.00	1,860,000.00	73.2%	680,000.00
0107	Promotion of enabling environment for increased agricultural development	8,400,000.00	8,400,000.00	1,100,000.00	4,695,000.00	55.9%	3,705,000.00
03	Poverty Alleviation	668,466,000.00	668,466,000.00	23,407,000.00	93,616,000.00	14.0%	574,850,000.00
0310	Poverty Alleviation - General	668,466,000.00	668,466,000.00	23,407,000.00	93,616,000.00	14.0%	574,850,000.00
04	Health	2,039,622,296.10	2,059,622,296.10	719,394,651.62	1,156,374,326.28	56.1%	903,247,969.82
0401	Effective governance of the health system	1,078,057,786.00	1,078,057,786.00	218,562,400.00	406,648,127.00	37.7%	671,409,659.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	262,659,759.10	282,659,759.10	57,987,500.62	207,991,448.28	73.6%	74,668,310.82
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	37,850,000.00	37,850,000.00	-	-	0.0%	37,850,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	82,000,000.00	82,000,000.00	2,000,000.00	5,880,000.00	7.2%	76,120,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	569,054,751.00	569,054,751.00	440,844,751.00	535,854,751.00	94.2%	33,200,000.00
05	Education	1,993,335,000.00	2,129,735,000.00	519,482,726.92	1,492,062,465.68	70.1%	637,672,534.32
0501	Effective governance of the education system	1,213,720,000.00	1,213,720,000.00	224,779,000.00	699,456,000.00	57.6%	514,264,000.00
0503	Equity and inclusiveness in the provision of educational services	109,755,000.00	109,755,000.00	23,980,000.00	74,030,000.00	67.5%	35,725,000.00
0505	Adequate infrastructure at all levels	7,700,000.00	8,100,000.00	1,600,000.00	5,900,000.00	72.8%	2,200,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	662,160,000.00	798,160,000.00	269,123,726.92	712,676,465.68	89.3%	85,483,534.32
06	Housing and Urban Development	1,067,507,142.00	947,507,142.00	180,980,000.00	817,524,420.00	86.3%	129,982,722.00
0610	Housing and Urban Development - General	1,067,507,142.00	947,507,142.00	180,980,000.00	817,524,420.00	86.3%	129,982,722.00
07	Gender	125,885,000.00	140,885,000.00	31,300,597.00	133,202,388.00	94.5%	7,682,612.00
0710	Gender - General	125,885,000.00	140,885,000.00	31,300,597.00	133,202,388.00	94.5%	7,682,612.00
08	Youth	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
0810	Youth - General	443,200,000.00	313,200,000.00	24,510,000.00	284,000,000.00	90.7%	29,200,000.00
09	Environmental Improvement	183,750,000.00	155,750,000.00	25,090,000.00	116,370,000.00	74.7%	39,380,000.00
0910	Environmental Improvement - General	183,750,000.00	155,750,000.00	25,090,000.00	116,370,000.00	74.7%	39,380,000.00
10	Water Resources and Rural Development	1,348,665,823.00	1,348,665,823.00	224,307,390.00	708,568,905.00	52.5%	640,096,918.00
1010	Water Resources and Rural Development - General	1,348,665,823.00	1,348,665,823.00	224,307,390.00	708,568,905.00	52.5%	640,096,918.00
11	Information Communication and Technology	171,260,000.00	531,260,000.00	38,144,000.00	352,047,000.00	66.3%	179,213,000.00
1110	Information Communication and Technology - General	171,260,000.00	531,260,000.00	38,144,000.00	352,047,000.00	66.3%	179,213,000.00
12	Growing the Private Sector	415,484,404.00	415,484,404.00	27,880,000.00	111,900,000.00	26.9%	303,584,404.00
1210	Growing the Private Sector - General	415,484,404.00	415,484,404.00	27,880,000.00	111,900,000.00	26.9%	303,584,404.00
13	Reform of Government and Governance	35,984,307,642.00	40,633,160,617.00	13,229,651,576.77	24,546,381,324.77	60.4%	16,086,779,292.23
1310	Reform of Government and Governance - General	35,984,307,642.00	40,633,160,617.00	13,229,651,576.77	24,546,381,324.77	60.4%	16,086,779,292.23
14	Power	5,118,000.00	5,118,000.00	710,000.00	4,275,000.00	83.5%	843,000.00
1410	Power - General	5,118,000.00	5,118,000.00	710,000.00	4,275,000.00	83.5%	843,000.00
17	Road	89,000,000.00	564,000,000.00	30,730,000.00	103,030,000.00	18.3%	460,970,000.00
1710	Road - General	89,000,000.00	564,000,000.00	30,730,000.00	103,030,000.00	18.3%	460,970,000.00
18	Airways	400,000,000.00	380,000,000.00	32,550,000.00	133,400,000.00	35.1%	246,600,000.00
1810	Airways - General	400,000,000.00	380,000,000.00	32,550,000.00	133,400,000.00	35.1%	246,600,000.00

Table 18: Capital Expenditure by Programme Classification

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

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

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

Table 19: Other Expenditure by Programme Classification

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

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

3 Primary Healthcare Budget Performance

3.A Overview

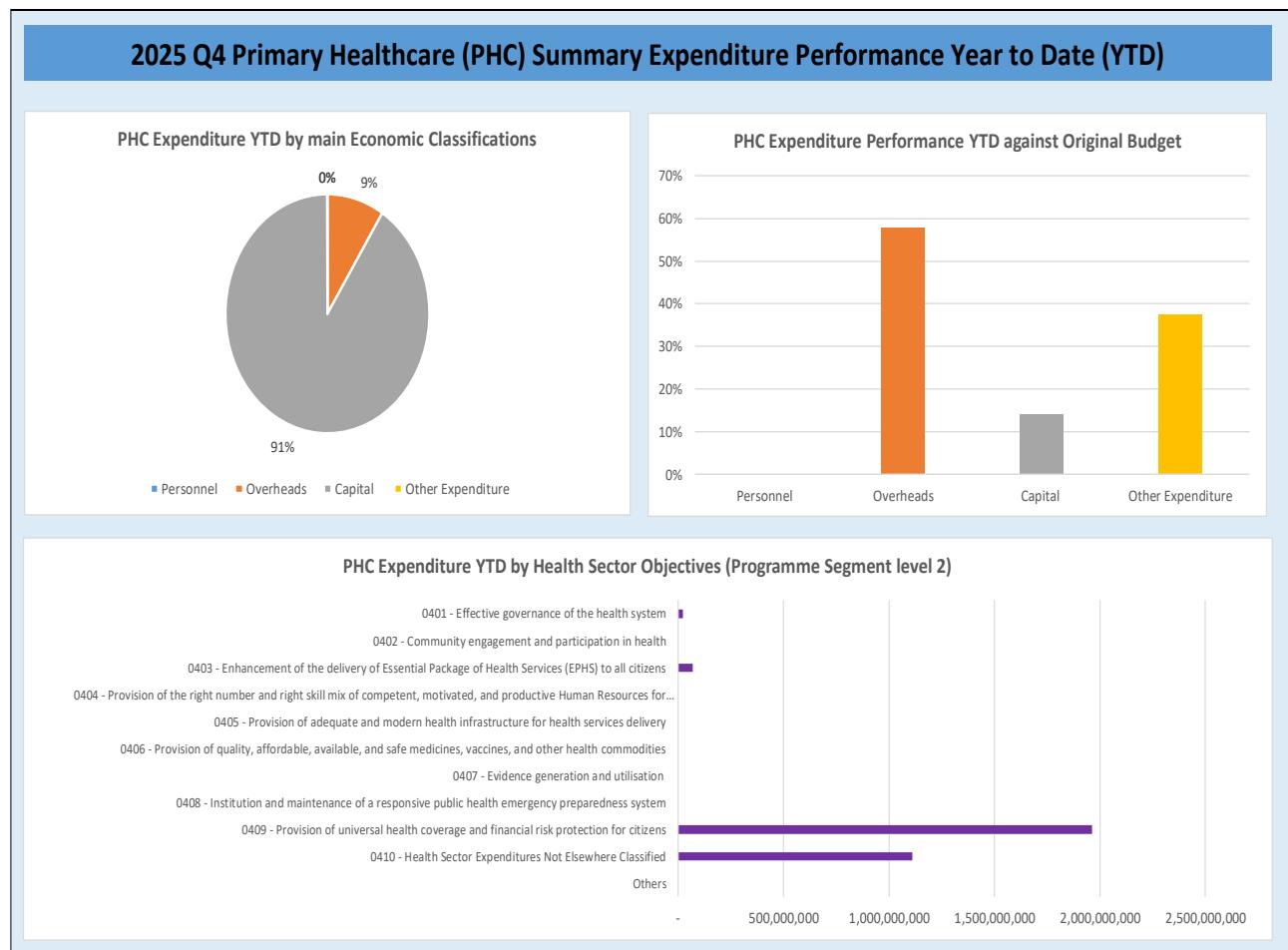
In Q4 2025, the Primary Healthcare (PHC) sector in Kebbi State continued to play a vital role in strengthening the foundational tier of healthcare service delivery. The sector recorded a total expenditure of ₦ 3.1 Billion, which accounts for 14.7% of the annual PHC budget. This reflects the government's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

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

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

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

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<i>Total Expenditure</i>	21,052,920,795.62	21,469,420,795.62	933,662,740.69	3,165,841,092.87	14.7%	18,303,579,702.75
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
01103300100	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	21,319,420,795.62	933,662,740.69	3,165,841,092.87	14.8%	18,153,579,702.75
052100000000	Ministry of Health	20,902,920,795.62	21,319,420,795.62	933,662,740.69	3,165,841,092.87	14.8%	18,153,579,702.75
052100100100	Ministry of Health	10,720,425,000.00	5,136,925,000.00	-	-	0.0%	5,136,925,000.00
052100300100	Primary Health Care Development Agency	4,891,425,012.00	10,891,425,012.00	197,814,160.06	946,335,940.24	8.7%	9,945,089,071.76
052102600100	Sir-Yahaya Memorial Hospital	71,500,000.00	71,500,000.00	9,700,000.00	38,300,000.00	53.6%	33,200,000.00
052110200100	General Hospitals	220,054,751.00	220,054,751.00	176,314,751.00	220,054,751.00	100.0%	-
052110800100	Kebbi State Contributory Healthcare Management Agency (KECHEM)	3,870,222,640.63	3,870,222,640.63	549,833,829.63	1,961,150,401.63	50.7%	1,909,072,239.00
052110900100	Drugs and Medical Consumables Management Agency (DMCMA)	1,129,293,391.99	1,129,293,391.99	-	-	0.0%	1,129,293,391.99

Table 21: Primary Healthcare Expenditure by Functional Classification

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

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

Table 22: Primary Healthcare Expenditure by Programme Classification

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

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

Table 23: Primary Healthcare Expenditure by Economic Classification

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

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

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

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

Table 24 Primary Health Care Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
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	
052100100100 - Ministry of Health	Provision for kits and other activities under the Immunization Plus Malaria Progress by Accelerating Coverage	10,720,425,000.00	5,136,925,000.00	-	-	0.0%	5,136,925,000.00	
052100300100 - Primary Health Care Development Ag	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 Ag	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 Ag	Provision of Ward Health System	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
052100300100 - Primary Health Care Development Ag	Procurement of Commodities for Bi-Annual Maternal, Neonatal and Child Health Week (MNCH)	100,000,000.00	100,000,000.00	-	70,000,000.00	70.0%	30,000,000.00	
052100300100 - Primary Health Care Development Ag	Support for the implementation of Health Care Under One Roof Special Intervention Project	850,000,000.00	850,000,000.00	188,216,760.06	752,867,040.24	88.6%	97,132,959.76	
052100300100 - Primary Health Care Development Ag	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 Ag	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 Ag	Provision to improve health activities with Partners (UNICEF, WHO Etc.)	700,000,000.00	700,000,000.00	-	100,000,000.00	14.3%	600,000,000.00	
052100300100 - Primary Health Care Development Ag	Upgrade/Renovation Of 30 Ward Health Facilities across the 21 LGAs.	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
052100300100 - Primary Health Care Development Ag	Provision of medical equipment and consumables for Effective Maternal and Child Health Services	500,231,602.00	500,231,602.00	-	-	0.0%	500,231,602.00	
052100300100 - Primary Health Care Development Ag	Procurement of family planning commodities under the Kebbi state Family Planning Programme(Child Spaci	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100300100 - Primary Health Care Development Ag	Special Medical Programme & Campaign	400,032,500.00	400,032,500.00	-	-	0.0%	400,032,500.00	
052100300100 - Primary Health Care Development Ag	Provision for nutrition intervention programme	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
052100300100 - Primary Health Care Development Ag	Standardization/Revitalization of 40 No primary health care (PHC) in the state	-	4,000,000,000.00	-	-	0.0%	4,000,000,000.00	
052100300100 - Primary Health Care Development Ag	Purchase of equipment for 40 No primary health care (PHC) in the state	-	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
052110800100 - Kebbi State Contributory Healthcare	PURCHASE OF 3NO. HILUX	285,045,000.00	285,045,000.00	-	-	0.0%	285,045,000.00	
052110800100 - Kebbi State Contributory Healthcare	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	REHABILITATION OF 5NO. ZONAL OFFICES	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
052110800100 - Kebbi State Contributory Healthcare	CAPITATION/FEE FOR SERVICE - BHCPF FG GRANT FOR ENROLMENT ETC	687,675,472.00	687,675,472.00	209,548,759.00	687,675,472.00	100.0%	-	
052110800100 - Kebbi State Contributory Healthcare	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	Capitation Fee for Service - Employee Contributions	368,200,000.00	368,200,000.00	-	-	0.0%	368,200,000.00	
052110800100 - Kebbi State Contributory Healthcare	Capitation Fee for Service - Employee Contributions for enrolment	1,045,172,800.63	1,045,172,800.63	338,255,070.63	1,045,172,800.63	100.0%	-	
052110800100 - Kebbi State Contributory Healthcare	Capitation Fee for Service - PARTNERS SUPPORT FOR ENROLMENT ,CAPITATION/FEE FOR SERVICE ETC	239,255,500.00	239,255,500.00	-	222,302,129.00	92.9%	16,953,371.00	
052110900100 - Drugs and Medical Consumables Man	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 Man	Landscaping for Drugs and Medical Consumable Management Agency (DMCMA)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052110900100 - Drugs and Medical Consumables Man	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	

4 Basic Education Budget Performance

4.A Overview

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

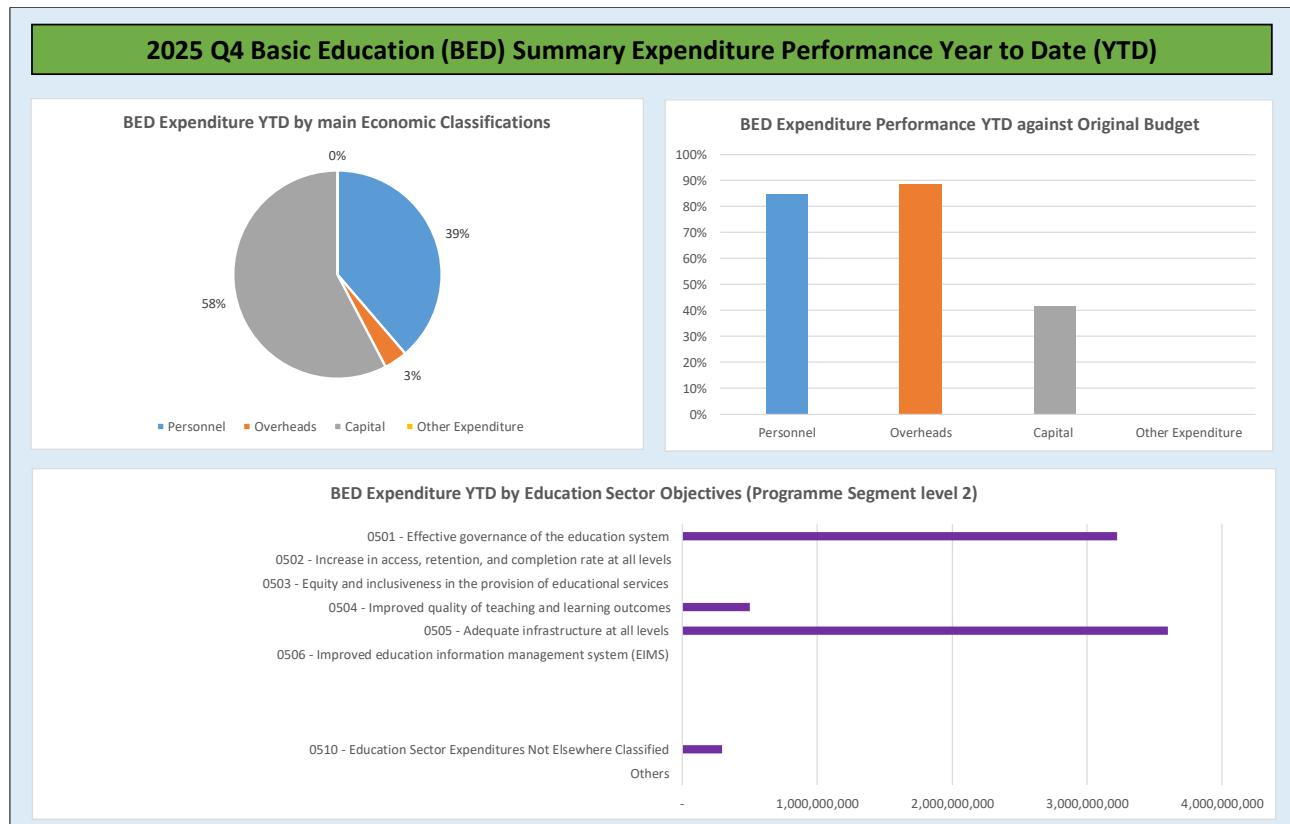
Personnel expenditure accounted for the bulk of recurrent costs, covering salary payments to primary and junior secondary school teachers across the 21 LGAs. Administrative overheads enabled school monitoring, inspectorate services, and teacher training programs aimed at improving pedagogical standards.

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

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

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

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

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

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	14,364,914,581.22	13,249,227,666.30	4,846,484,495.62	7,611,096,627.65	57.4%	5,638,131,038.65
050000000000	Social Sector	14,364,914,581.22	13,249,227,666.30	4,846,484,495.62	7,611,096,627.65	57.4%	5,638,131,038.65
051700000000	Ministry for Basic and Secondary Education	14,364,914,581.22	13,249,227,666.30	4,846,484,495.62	7,611,096,627.65	57.4%	5,638,131,038.65
051700100100	Ministry for Basic and Secondary Education	3,000,000,000.00	1,884,313,085.08	-	-	0.0%	1,884,313,085.08
051700300100	Universal Basic Education (UBE)	11,364,914,581.22	11,364,914,581.22	4,846,484,495.62	7,611,096,627.65	67.0%	3,753,817,953.57

Table 26: Basic Education Expenditure by Functional Classification

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

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

Table 27: Basic Education Expenditure by Programme Classification

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

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

Table 28: Basic Education Expenditure by Economic Classification

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

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

Table 29 Basic Education Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
051700100100 - Ministry for Basic and Secondary Edu	Digitization of primary school employees (HOPE - Primary Education component)	3,000,000,000.00	1,884,313,085.08	-	-	0.0%	1,884,313,085.08	
051700300100 - Universal Basic Education (UBE)	Construction of Primary schools, ECCDE and IQS centre across the State	1,384,753,198.00	1,384,753,198.00	275,728,278.10	877,147,605.93	63.3%	507,605,592.07	
051700300100 - Universal Basic Education (UBE)	Construction of JSS schools across the State	1,000,432,025.10	1,000,432,025.10	319,949,745.98	401,612,233.84	40.1%	598,819,791.26	
051700300100 - Universal Basic Education (UBE)	Renovation of Primary schools across the State	1,075,300,000.00	1,075,300,000.00	448,957,626.84	798,592,892.21	74.3%	276,707,107.79	
051700300100 - Universal Basic Education (UBE)	Renovation of JSS schools across the State	663,500,000.00	663,500,000.00	226,108,871.88	329,573,405.35	49.7%	333,926,594.65	
051700300100 - Universal Basic Education (UBE)	Provision of furniture for Primary schools and ECCDE across the State	800,000,000.00	800,000,000.00	316,765,972.06	333,296,122.56	41.7%	466,703,877.44	
051700300100 - Universal Basic Education (UBE)	Provision of furniture for JSS school across the State	473,000,000.00	473,000,000.00	151,201,300.00	151,201,300.00	32.0%	321,98,700.00	
051700300100 - Universal Basic Education (UBE)	Training of Primary 1 and 2 teachers on Rain Methodology	500,000,000.00	500,000,000.00	500,000,000.00	500,000,000.00	100.0%	-	
051700300100 - Universal Basic Education (UBE)	Purchase of Books and instructional materials for primary schools across the State	1,036,769,110.00	1,036,769,110.00	497,685,672.78	497,685,672.78	48.0%	539,083,437.22	
051700300100 - Universal Basic Education (UBE)	Monitoring and mentoring of facilitators in centres	55,256,000.00	55,256,000.00	-	-	0.0%	55,256,000.00	
051700300100 - Universal Basic Education (UBE)	Provision of water at primary schools across the State	145,000,000.00	145,000,000.00	88,689,865.74	89,103,865.74	61.5%	55,896,134.26	
051700300100 - Universal Basic Education (UBE)	Provision of gardens across primary schools in the State	140,000,000.00	140,000,000.00	117,370,625.00	117,880,625.00	84.2%	22,119,375.00	
051700300100 - Universal Basic Education (UBE)	Provision of sporting equipment for primary schools across the State	55,000,000.00	55,000,000.00	51,100,000.00	55,000,000.00	100.0%	-	
051700300100 - Universal Basic Education (UBE)	Monitoring of project execution across the State	92,000,000.00	92,000,000.00	92,000,000.00	92,000,000.00	100.0%	-	
051700300100 - Universal Basic Education (UBE)	Monitoring and Quality assurance of school activities across the State	145,000,000.00	145,000,000.00	145,000,000.00	145,000,000.00	100.0%	-	