



SOKOTO STATE GOVERNMENT

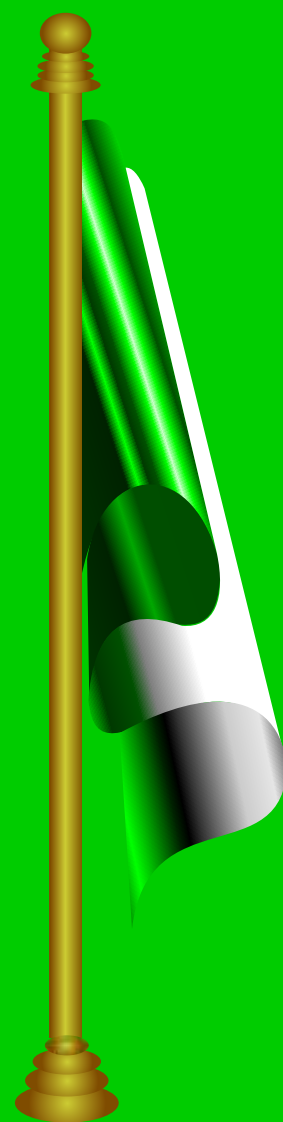
REPORT OF THE ACCOUNTANT GENERAL WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2025



SOKOTO STATE
GOVERNMENT

REPORT
OF THE
ACCOUNTANT GENERAL
WITH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

(IPSAS CASH BASIS)



NATIONAL ANTHEM

Arise O compatriots,
Nigeria's call obey
To serve our Fatherland
With love and strength and faith
The labour of our heroes past
Shall never be in vain
To serve with heart and might
One nation bound in freedom,
Peace and Unity.

O God of creation,
Direct our noble course
Guide our leaders right
Help our youths the truth to know
In love and honesty to grow
And living just and true
Great lofty heights attain
To build a nation where peace
And justice shall reign.



THE NATIONAL PLEDGE

I pledge to Nigeria my country,
To be faithful, loyal and honest,
To serve Nigeria with all my strength,
To defend her unity,
And uphold her honour and glory,
So help me God.





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ABOUT NIGERIA

Nigeria, Republic in western Africa, with a coast along the Atlantic Ocean on the Gulf of Guinea. Most of Nigeria consists of a low plateau cut by rivers especially the Niger and its largest tributary the Benue. The country takes its name from its chief river. Until 1991, the capital was largest city, Lagos, on the southwestern coast at that time the city of Abuja in the country's interior, became capital.

Nigeria has a federal form of government and is divided into 36 States and a federal capital territory. The Country's official name is the Federal Republic of Nigeria

Lagos; along the coast is the largest city and the country economic and cultural center, but Abuja. A city in the interior planned and built during the 1970s and 1980s, is the capital. The government moved from Lagos to Abuja in 1991 in the name hope of creating national capital where none of the country ethnic groups would be dominant.

Nigeria long had an agricultural economy but now depends almost entirely on the production of petroleum, which lies in large reserves below the Niger Delta While oil wealth has financed major investments in the Country's infrastructure, Nigeria remain among the world's poorest countries in terms of per capita income. Oil revenues led the government to ignore agricultures, and Nigeria must now import farm products to feed its people.

The area that is now Nigeria was home to ethnically based kingdoms and tribal communities before it became a European colony. In spite of European contact that began in the 16th Century these kingdoms and communities maintained their autonomy until the 19th Century. The colonial era began in earnest in the late 19th century, when Britain consolidated its rule over Nigeria. In 1914 the British merged their northern and southern protectorate into a single state called the colony and protectorate of Nigeria. Nigeria became independent of British rule in 1960. After independence Nigeria experienced frequent coups and long periods of autocratic military rule between 1966 and 1999, when a democratic civilian government was established





About **SOKOTO STATE** *Seat of the Caliphate*



Sokoto State in its present form was created in October, 1996 when Zamfara State carved out of it by the then head of State and Commander-in-chief of the Armed Forces of the Federal Republic of Nigeria, Late General Sani Abacha, GCON. It is made up of 23 Local Government Councils of varying territory and population sizes.

LOCATION:

The State is located between longitude 11(0)30 to 13(0)50 East and Latitude 4(0) to 6(0)40 North. It is boarded in the North by Niger Republic, Zamfara State to East and Kebbi State to the West.

CLIMATE:

In terms of vegetation, the State falls within the Savannah Zone. This is open Tsetse free grassland suitable for cultivation of grain crops and animal husbandry. Rainfall starts late and ends early with the annual falls running between 500mm to 1,300mm,

There are two major seasons in the state, namely wet and dry. The dry season starts from October and last up to April in some part and may extend to May or June in other parts of the State. The Wet season in other hand begins in most parts of the State in May and last up to September or October. The harmattan, a dry,

cold and dusty wind is experienced in the state between November, and February. heat is more severe in the State in March and April. But the weather in the State is always cold in the morning and hot in the afternoon save in peak of Harmattan period.

HISTORY:

The area of the present Sokoto State was the home of many empires and Kingdom of the pre-colonial western Sudan. These include: Gobir and Kebbi Kingdom as well as the world renowned Sokoto Caliphate whose Spiritual and Political Capital is the Headquarters of the States. Following the Conquest of the Caliphate by the British in 1903. Its various components were made autonomous and joined into Government of Northern Nigeria. The Northern Region was thus made up of only parts of Sokoto Caliphate and Kanem-Bornu Empire. This continued up to January 1967 when States were created to replace regional government by General Yakubu Gowon.

Sokoto became the headquarters of the North western State, created in 1967-in 1976 following the creation of Niger out north-western State, Sokoto State Emerge with its headquarters yet in Sokoto. Kebbi and Zamfara State were carved out of Sokoto in 1991 and 1996 respectively. Sokoto Metropolis has thus been the capital of various

Governments since its establishment by Calib Muhammadu Bello in 1809

ECONOMIC ACTIVITIES:

Over eighty percent (80%) of the inhabitants of Sokoto State practice one form of agriculture or the other. They produce such crops as millet, guinea corn, maize, rice, potatoes, cassava, groundnut and beans for subsistence and produce wheat, cotton, tobacco and vegetable for cash. Local crafts such as black smithing, weaving, dying, carving and leather works also play an important role in economic life of the people of the state.

Sokoto State is equally endowed with natural and mineral resources, agro-allied industries using cotton, groundnut, sorghum, spices, Corn maize, rice, wheat, sugarcane, cassava, gum arabic, tobacco as raw materials can be established in the state. Large scale farming can also be done in the state using irrigation water Goronyo Dam, Lugu, Kalmalo, Wamakko and Lakes, Shagari Dams among others



His Excellency
Dr. Ahmed Aliyu Sokoto PhD, ACIT, FCNA
Executive Governor, Sokoto State



His Excellency
Alh. Idris Mohammed Gobir
Deputy Governor, Sokoto State



ENGR. MUHAMMADU JABBI SHAGARI
HONOURABLE COMMISSIONER,
MINISTRY OF FINANCE, SOKOTO STATE



SANI MUHAMMAD TAMBUWAL FCNA, FCIT
PERMANENT SECRETARY
MINISTRY OF FINANCE, SOKOTO STATE



UMAR B. AHMAD TAMBUWAL FCNA, FCPA, FTM
(JEKADAN TAMBUWAL)
ACCOUNTANT-GENERAL SOKOTO STATE
CHAIRMAN FORUM OF ACCOUNTANTS-GENERAL OF NIGERIA



JUNAIDU USMAN JUNAIDU CNA, ACTI
**DEPUTY ACCOUNTANT-GENERAL,
SOKOTO STATE.**

MEMBERS OF THE FINAL ACCOUNTS COMMITTEE



Hayatudeen Umar, CNA ACTI
Director Main Account
CHAIRMAN, FINAL ACCOUNT COMMITTEE



Ibrahim Shehu Abubakar, CPA, CNA, ACTI
Wazirin Rijiyar Dorowa
SECRETARY, FINAL ACCOUNT COMMITTEE



Mode Jibril Kasarawa, CPA, ACTI
(Yariman Kasarawa)
DIRECTOR INTERNAL CONTROL
MEMBER, FINAL ACCOUNT COMMITTEE



Aliyu Malami Sifawa, CPA, CNA, ACTI
Director Funds
MEMBER, FINAL ACCOUNT COMMITTEE



Mamuda Shehu
MEMBER, FINAL ACCOUNT COMMITTEE



**SOKOTO STATE
GOVERNMENT**



OFFICE OF THE ACCOUNTANT GENERAL SOKOTO STATE

RESPONSIBILITIES FOR FINANCIAL STATEMENTS



These Financial Statements have been Prepared in Accordance with the provisions of the Public Finance (Control and Management) Acts 1958, as amended. section 24, now CAP 144LFN, 1990, the provisions of the Fiscal Responsibility Act 2007 (part XI, 49 (1&3)) enjoin the Accountant General to present to the Auditor General, the Accounts, showing fully the statement of financial position of the financial year, the consolidated revenue fund and other funds specified in the Act.

The Financial Statements comply with the generally accepted Accounting practice. To fulfill accounting and reporting responsibilities the Accountant General is responsible for establishing and maintaining a System of Internal Control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the government.

Moreover, in line with adoption of IPSAS Cash Basis, a Standardized National Chart of Account (NCOA) have been adopted by the Sokoto State Government in the Preparation of

General-Purpose Financial Statements (GPFS).


Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)
(JEKADAN TAMBUWAL)
Accountant General
Sokoto State.

Usman Farouk Secretariat
PMB 2006,
Fax: 060: 232845
Sokoto, Nigeria.

CABLES & TELEGRAMS FUND,
SOKOTO
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<https://mofsokoto.finance>



OFFICE OF THE ACCOUNTANT GENERAL SOKOTO STATE

STATEMENT OF ACCOUNTING POLICIES :

1. Accounting Terminologies / Definitions
 - I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Sokoto State Government in preparing and presenting Financial Statements.
 - II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
 - III. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
 - IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
 - V. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
 - VI. Cash receipts are cash inflows.



- VII. Cash payments are cash outflows.
- VIII. Cash Controlled by Sokoto State Government: Cash is deemed to be controlled by Sokoto State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- IX. Government Business Enterprise means a department or agency that has all the following characteristics:
- Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;
 - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector management or the government.
- X. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2. General Purpose Financial Statements (GPFS)
- The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Sokoto State



Government, and Accounting Policies and Notes to the Financial Statements. In Sokoto State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
 - separately identifies payments made by third parties on behalf of the State government.
- II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
- VI. Accounting Policies and Explanatory Notes.

3. Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.



4. Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Sokoto State:

- Cash Basis of Accounting;
- Understability;
- Materiality,
- Relevance;
- Going Concern Concept;
- Consistency Concept
- Prudence
- Completeness, etc.

5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

6. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira.

7. MDA for Consolidation

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Sokoto State Government except Government Business Enterprises (GBEs).

8. Comparative Information



The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

9. Budget Figures•

- these are figures from the approved annual budget and mmendedbudget as approved in accordance with the Appropriation Law of Sokoto State.

10. Receipts

- these are Cash inflows ithin the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Governmentssests, etc), Receipts from Trading activities and Other Cash Receipts.

these items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

11. External Assistance

- receipts fro Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.

xternal Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

12. Other Borrowings / Grants & Aid Received

these shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed seprately and Grants shall also be separately disclosed under



Statement of Cash Receipts and Payment for the year.

13. Interest Received

Interest actually received during the financial year shall be treated as a receipt under item 'Interest Receipts'

14. Government Business Activities

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.

Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

15. Payments

- These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and / or by Sector in the Statement of Cash Receipts and Payment.
- Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

16. Loans Granted:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

17. Loan Repayments

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received



during the year.

18. Interest on Loans:

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments

19. Foreign Currency Transactions:•

- Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –BN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
-
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains / Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

20. Prepayments

repaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

21. Investments:•

- Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

22. Leases



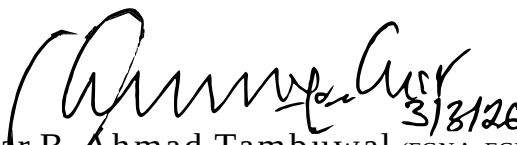
- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

23. Cash Balances

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.

24. Advances

All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.


Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)
(JEKADAN TAMBUWAL)
Accountant General
Sokoto State.

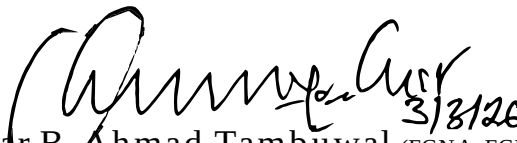


VOTE OF THANKS

I will like to express my gratitude to His Excellency, the Executive Governor Sokoto State Dr. Ahmad Aliyu Sokoto FCNA for his untiring support to the office of Accountant General.

I also wish to thank the Members of Final Accounts Committee for their courage in facing challenges with high sense of responsibility and endurance.

I hereby confirm that, the General-Purpose Financial Statements (GPFS) reflected the financial position of Sokoto State Government as at 31st December, 2025 and its operation for the year ended on that date.


Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)
(JEKADAN TAMBUWAL)
Accountant General
Sokoto State.



**SOKOTO STATE
GOVERNMENT**



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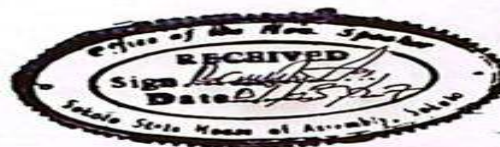
OFFICE OF THE STATE AUDITOR - GENERAL

**Block 6, Shehu Kangiwa Secretariat, Sokoto
Sokoto State**

AAA/1/108

29th May, 2026

The Hon. Speaker,
Sokoto State House of Assembly,
House of Assembly Complex,
Sokoto.



SUBMISSION OF AUDITOR-GENERAL'S STATUTORY REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2025

In accordance with section 125(5) of the 1999 Constitution of the Federal Republic of Nigeria as amended and Audit Law No. 4 of 2020 and No. 11 of 2021 as amended that requires me to check the Financial Statements of the State Government and Submit my report thereon to the Honourable State House of Assembly.

In view of the above, I wish to forward herewith 40 copies of Auditor-General Report on Financial Statements of Sokoto State Government for the year ended 31st December, 2025.

Anticipating your usual cooperation, please.

Sambo Yahya Nawawi 29/5/2026
Sambo Yahya Nawawi FCFA, FIICA, CPA, CNA
Auditor-General
Sokoto State

Audit Office, Sokoto
Certified Official



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OFFICE OF THE STATE AUDITOR - GENERAL

**Block 6, Shehu Kangiwa Secretariat, Sokoto
Sokoto State**

AUDIT CERTIFICATE

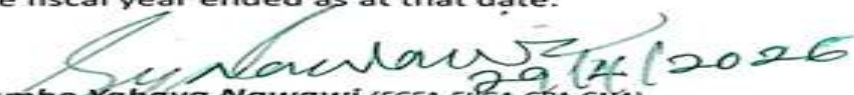
I have gone through the accounts and financial statements of the Government of Sokoto State of Nigeria for the year ended 31st December 2025 and have examined them in accordance with the provision of section 125 of the 1999 Constitution of the Federal Republic of Nigeria as amended and the Sokoto State audit law No. 4 of 2020 and No. 11 of 2021 as amended, the audit was conducted in compliance with Nigerian Standards of Auditing (NSA's) and the International Standards of Supreme audit Institutions (ISSAI).

The audit includes, examination of all evidences supporting the accounts and disclosures. in the financial Statements, the audit also include assessing compliance with International Public Sector Accounting Standards (IPSAS) Cash Basis and significant estimates made by Sokoto State Government as well as evaluating the overall financial statements presentations and the disclosures.

The financial control and management Act 1958 as amended and Section 125 of 1999 Constitution of the Federal Republic of Nigeria as amended, places responsibility on the Accountant General of the state to prepare and ensure that the financial statements fairly reflects the financial performance and position of the State Government.

OPINION

In my opinion and in accordance with the section 125 (5) of 1999 Constitution of the Federal Republic of Nigeria these financial statements numbered 1,2,3 and 4 and the related schedules would appear to have given a true and fair view of the state of financial affairs of Sokoto State Government as at 31st December, 2025 and the transactions for the fiscal year ended as at that date.

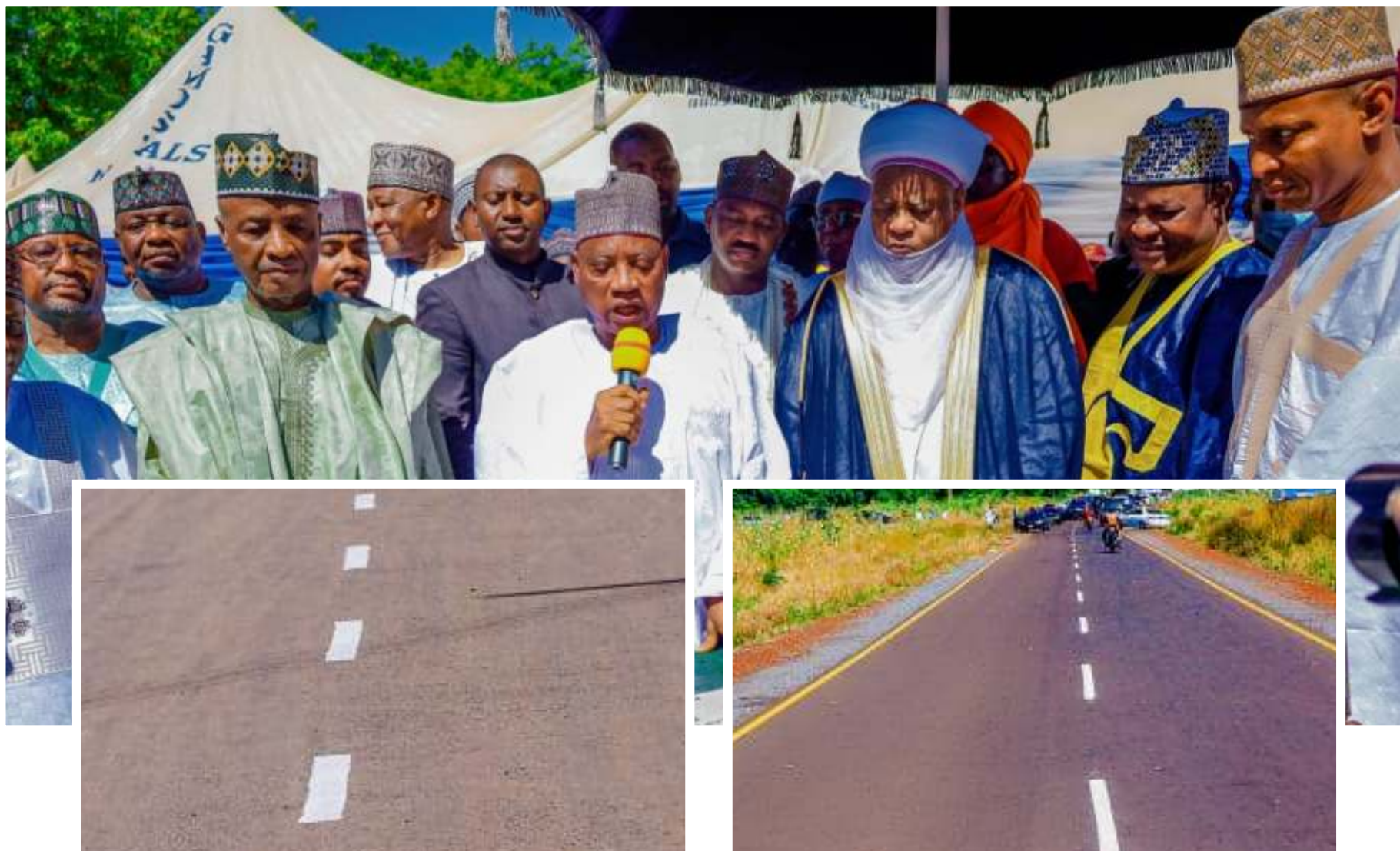

Sambo Yahaya Nawawi (FCFA, FICPA, CPA, CNA)
Auditor-General
Sokoto State



**SOKOTO STATE
GOVERNMENT**

www.sokotostateaudit.com.ng











BUDGET HIGHLIGHTS 2021 - 2025

YEAR	BUDGET	SUPPLEMENTARY/REVISED	TOTAL
2021	176,685,535,663.47	28,330,976,631.94	205,016,512,295.41
2022	188,429,495,847.63	-	188,429,495,847.63
2023	198,501,095,129.88	30,500,000,000.00	229,001,095,129.88
2024	270,100,355,563.35	180,388,092,214.62	450,488,447,777.97
2025	526,882,142,484.39	-	526,882,142,484.39



FINANCIAL HIGHLIGHTS, YEAR 2021 - 2025

DESCRIPTION	2021	2022	2023	2024	2025
REVENUE:	N	N	N	N	N
Statutory Allocation	42,818,631,302.61	42,291,254,258.81	46,011,977,334.17	17,985,283,078.35	85,473,624,661.16
Independent Revenue	23,762,999,758.13	23,110,729,101.44	18,160,110,959.07	22,046,997,628.81	20,582,223,629.36
Value Added Tax	22,002,221,731.28	26,176,856,721.30	35,362,340,313.86	70,377,454,324.69	90,742,862,988.01
L/Govt Statutory Allocation	-	-	-	-	-
Other Incomes	8,295,551,124.88	23,367,870,215.90	20,793,342,434.62	171,249,815,783.01	128,101,242,954.32
External Loan	-	-	-	-	-
Internal loan	36,959,648,669.89	56,835,372,950.01	29,656,714,985.73	44,042,058,862.60	6,112,641,070.89
Interest/Dividend Received	-	-	-	-	-
Local Govt. Contribution	-	-	-	-	-
Grant and Subvetion	4,354,714,532.32	4,072,523,287.05	25,846,787,624.84	-	400,136,361.00
Paris Club Refund	-	-	-	-	-
Proceeds from sales of Assets	-	-	-	-	-
Total Revenue	138,193,767,119.11	175,854,606,534.51	175,831,273,652.29	325,701,609,677.46	331,412,731,664.74

EXPENDITURE:					
Personnel Cost	32,730,149,909.84	41,705,417,393.42	40,849,043,125.61	45,293,337,259.09	46,701,928,237.61
Recurrent/Grant & Subve.	9,301,645,599.46	9,751,426,530.06	8,307,453,559.29	21,058,979,757.12	26,630,693,378.84
Consolidated Revenue Charges	316,822,831.88	316,822,831.88	316,822,831.88	316,822,831.88	109,111,940.21
Pension & Gratuities	3,859,880,095.38	3,899,378,485.59	5,184,114,596.00	10,397,093,933.11	11,948,660,233.71
Loan Repayments External	670,455,811.25	657,786,145.77	877,333,145.88	3,133,070,965.25	3,492,301,631.84
Loan Repayments Internal	23,416,328,111.01	37,530,503,426.68	23,263,075,855.41	67,538,002,524.48	15,064,538,915.09
Capital Expenditure	62,379,304,199.35	75,996,499,503.24	58,582,918,414.56	133,682,880,657.23	180,200,148,601.30
L/Govt Statutory Allocation	-	-	-	-	-
Purchase of Fin. Instrument	-	-	-	-	-
Overhead Cost	18,009,882,031.98	18,164,262,512.77	17,938,074,688.22	38,110,036,402.12	57,228,414,873.16
Total Expenditure	150,684,468,590.15	188,022,096,829.41	155,318,836,216.85	319,530,224,330.28	341,375,797,811.76
CASH BALANCES:					
Net Cash Balance	- 12,490,701,471.04	- 12,167,490,294.90	20,512,437,435.44	6,171,385,347.18	- 9,963,066,147.02
Opening Balance	27,715,516,861.37	15,224,815,390.33	3,057,325,095.43	23,569,762,530.87	29,741,147,878.05
Closing Balance	15,224,815,390.33	3,057,325,095.43	23,569,762,530.87	29,741,147,878.05	19,778,081,731.03

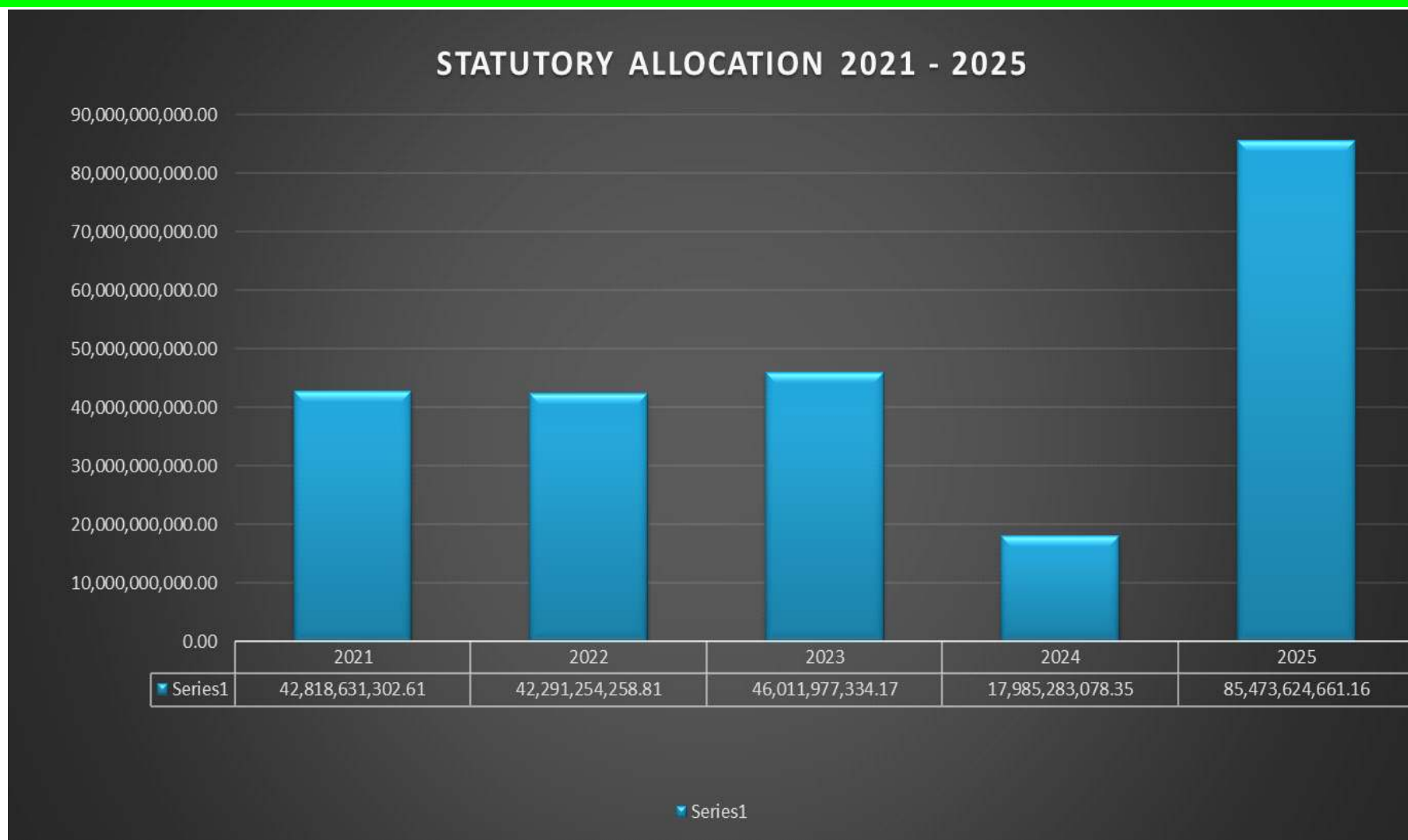


REVENUE AND EXPENDITURE PROFILE 2025

REVENUE (2025)	
1. 2024 Balance B/F	29,741,147,878.05
2. Statutory Allocation	85,473,624,661.16
3. VAT	90,742,862,988.01
4. Other Incomes	128,101,242,954.32
5. Independent Revenue	20,582,223,629.36
6. Grant & Subvention	400,136,361.00
7. Proceeds from sales Asset	-
8. Local Government Contribution to Joint Project	-
9. External Loan	-
10. Internal Loan	6,112,641,070.89
TOTAL	361,153,879,542.79
EXPENDITURE (2025)	
1. Personnel Cost	46,701,928,237.61
2. Pension & Gratuity	11,948,660,233.71
3. Consolidated Revenue Charges (CRF)	109,111,940.21
4. Overhead Cost	57,228,414,873.16
5. Re-Current Grant & Subventions	26,630,693,378.84
6. Capital Expenditure	180,200,148,601.30
7. External Loan	3,492,301,631.84
8. Internal Loan	15,064,538,915.09
TOTAL	341,375,797,811.76
OVERALL BUDGET SIZE (2025)	
INITIAL BUDGET	526,882,142,484.39
SUPPLEMENTARY/REVISED	-
FINAL BUDGET	526,882,142,484.39

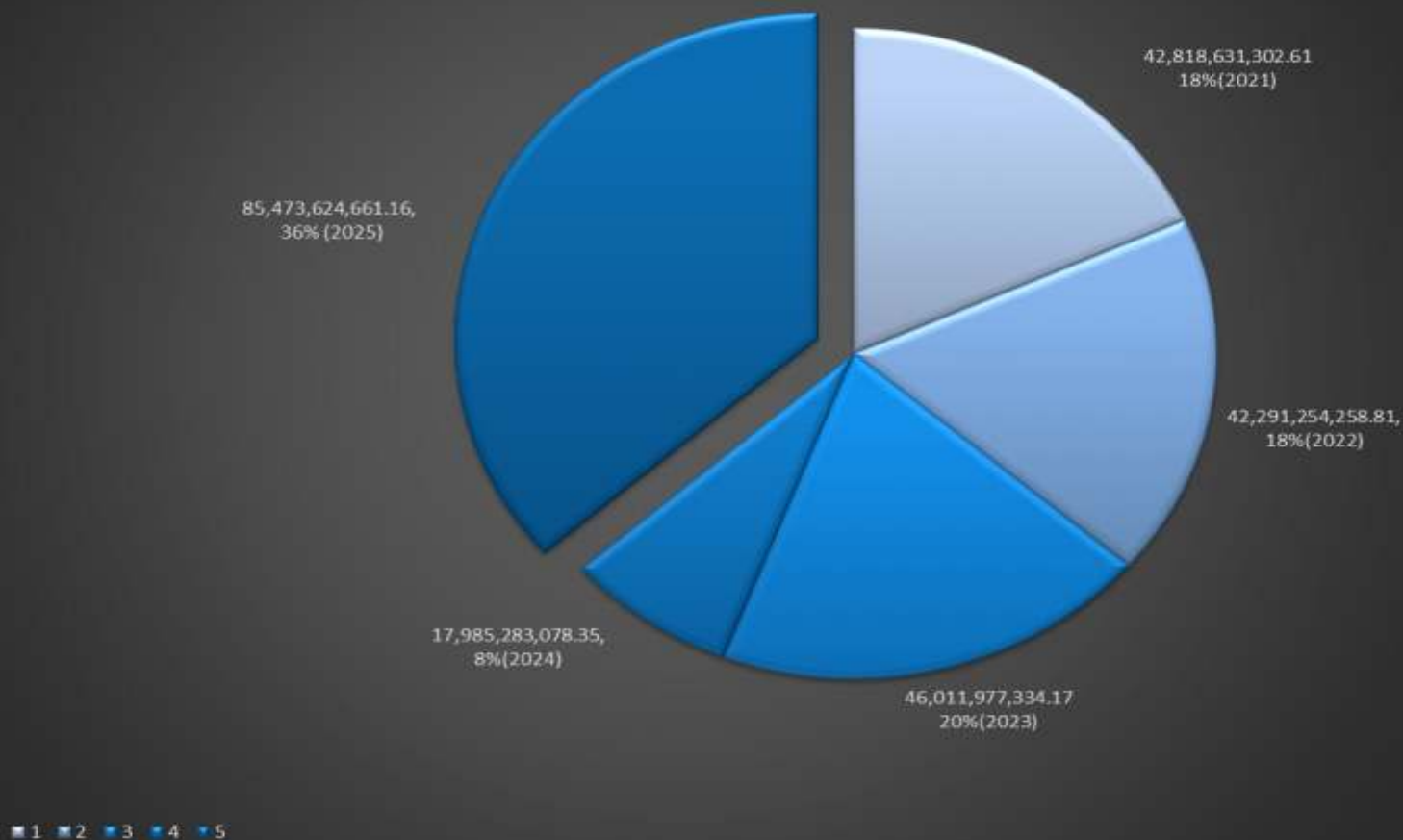


GRAPHICAL REPRESENTATION OF FINANCIAL HIGHLIGHT 2021-2025



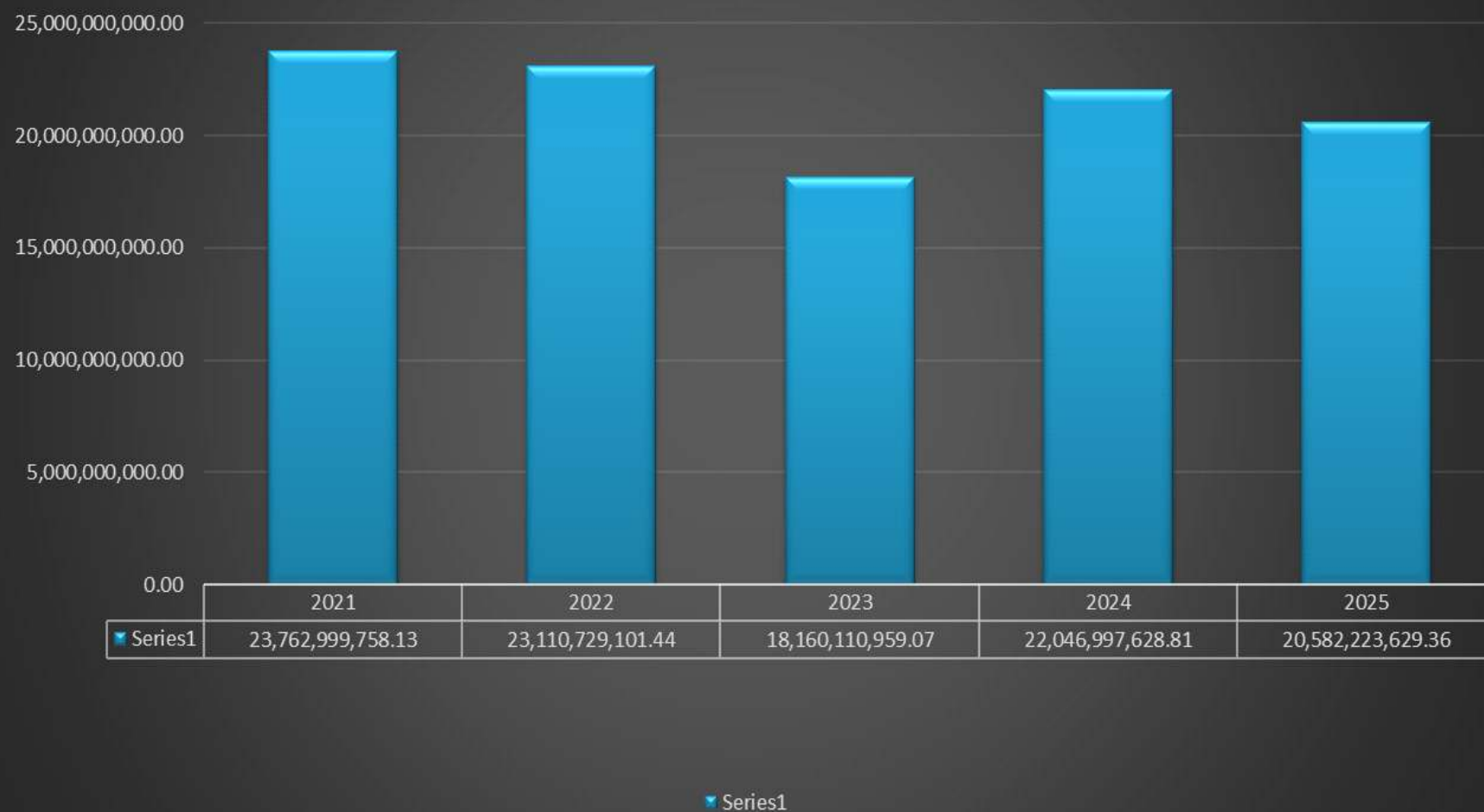


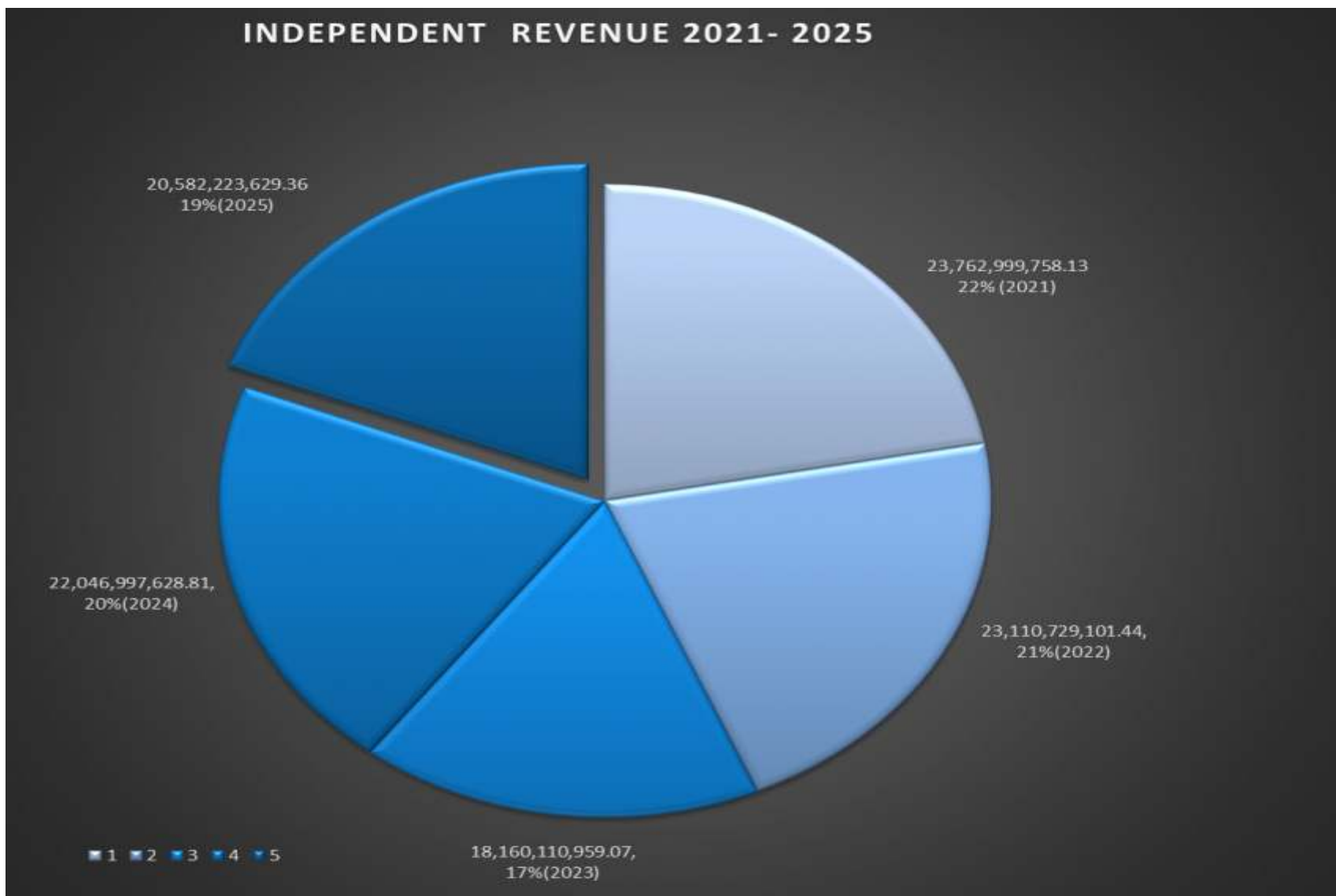
STATUTORY ALLOCATION 2021 - 2025

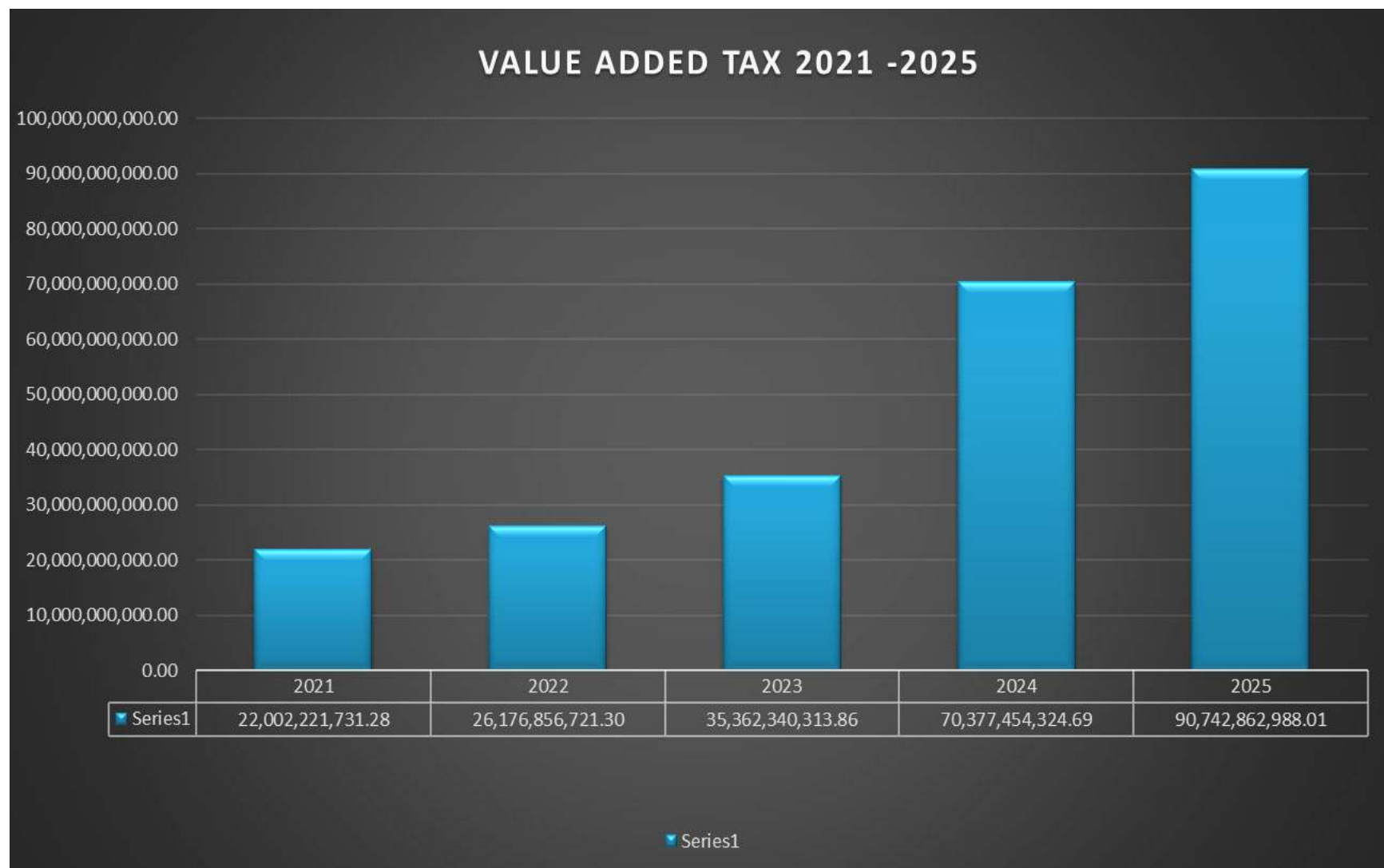


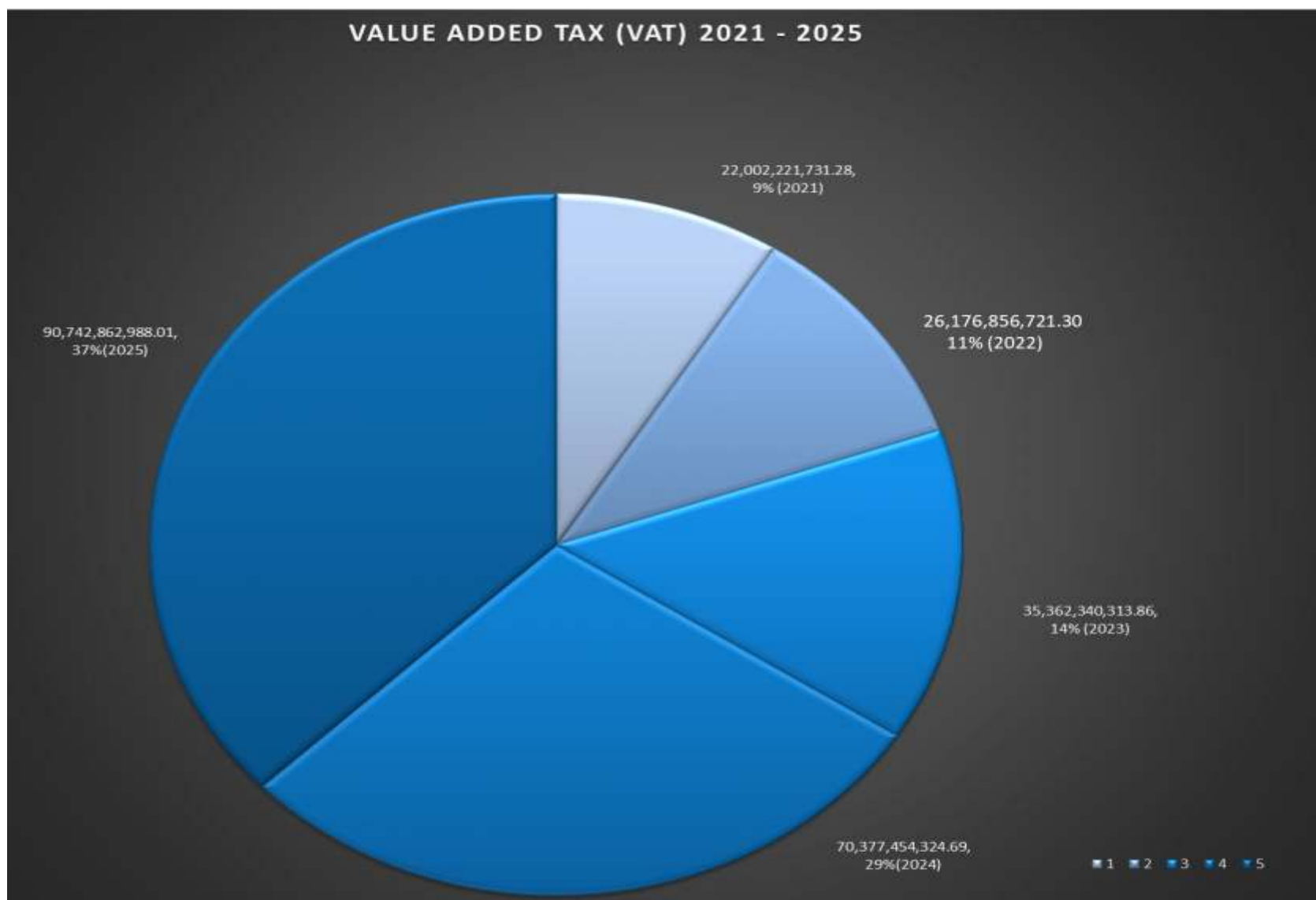


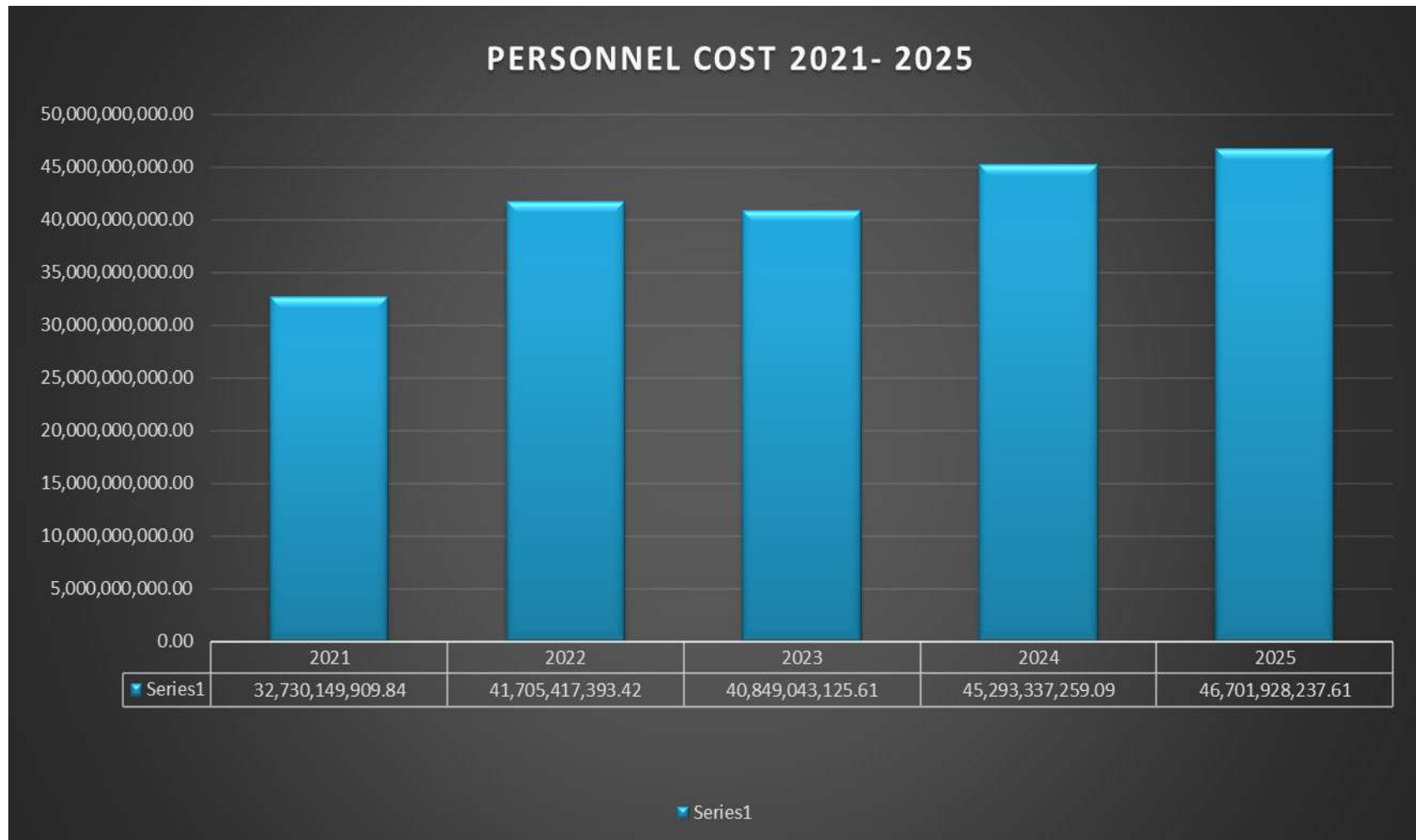
INDEPENDENT REVENUE 2021 - 2025

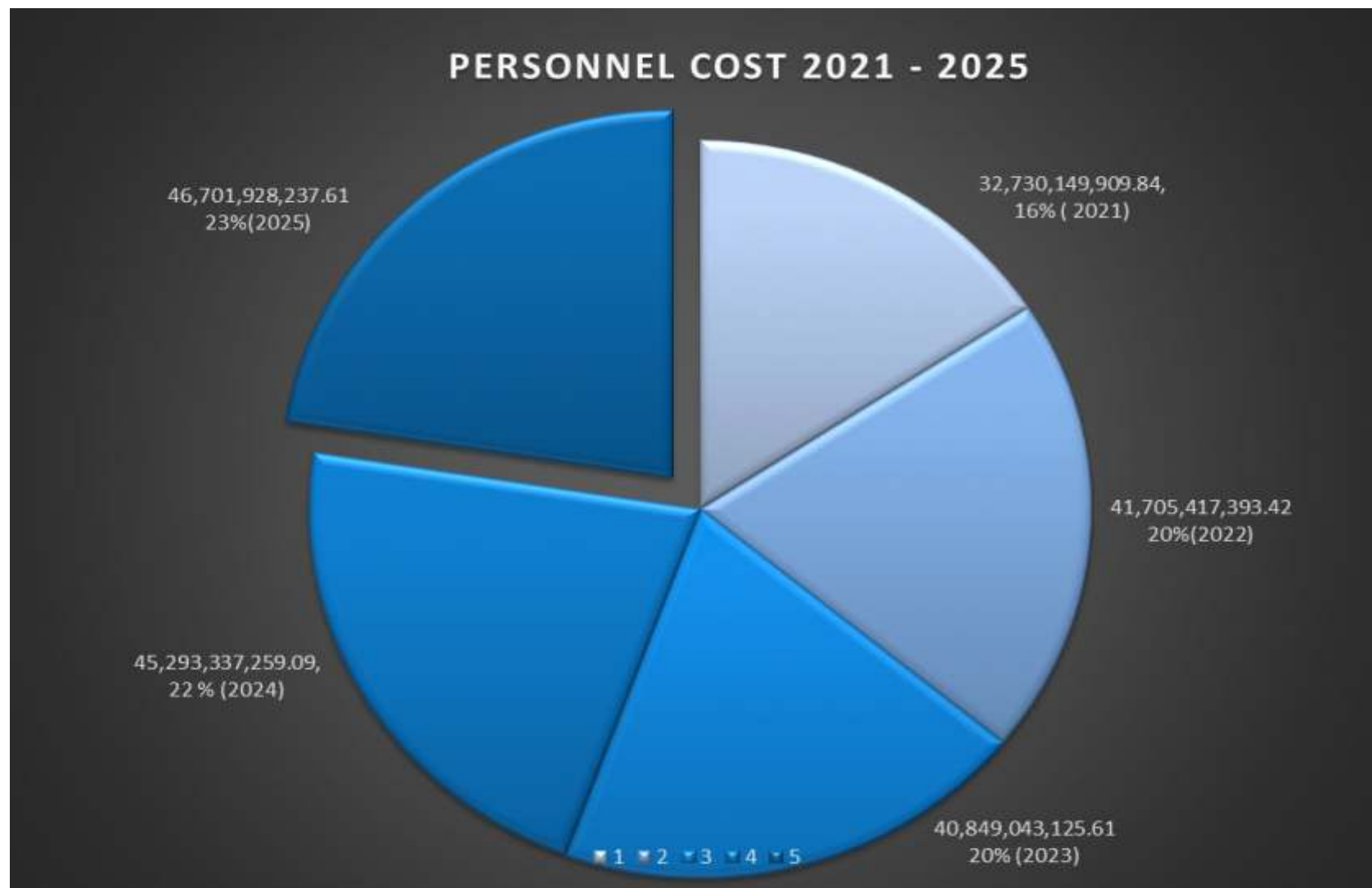






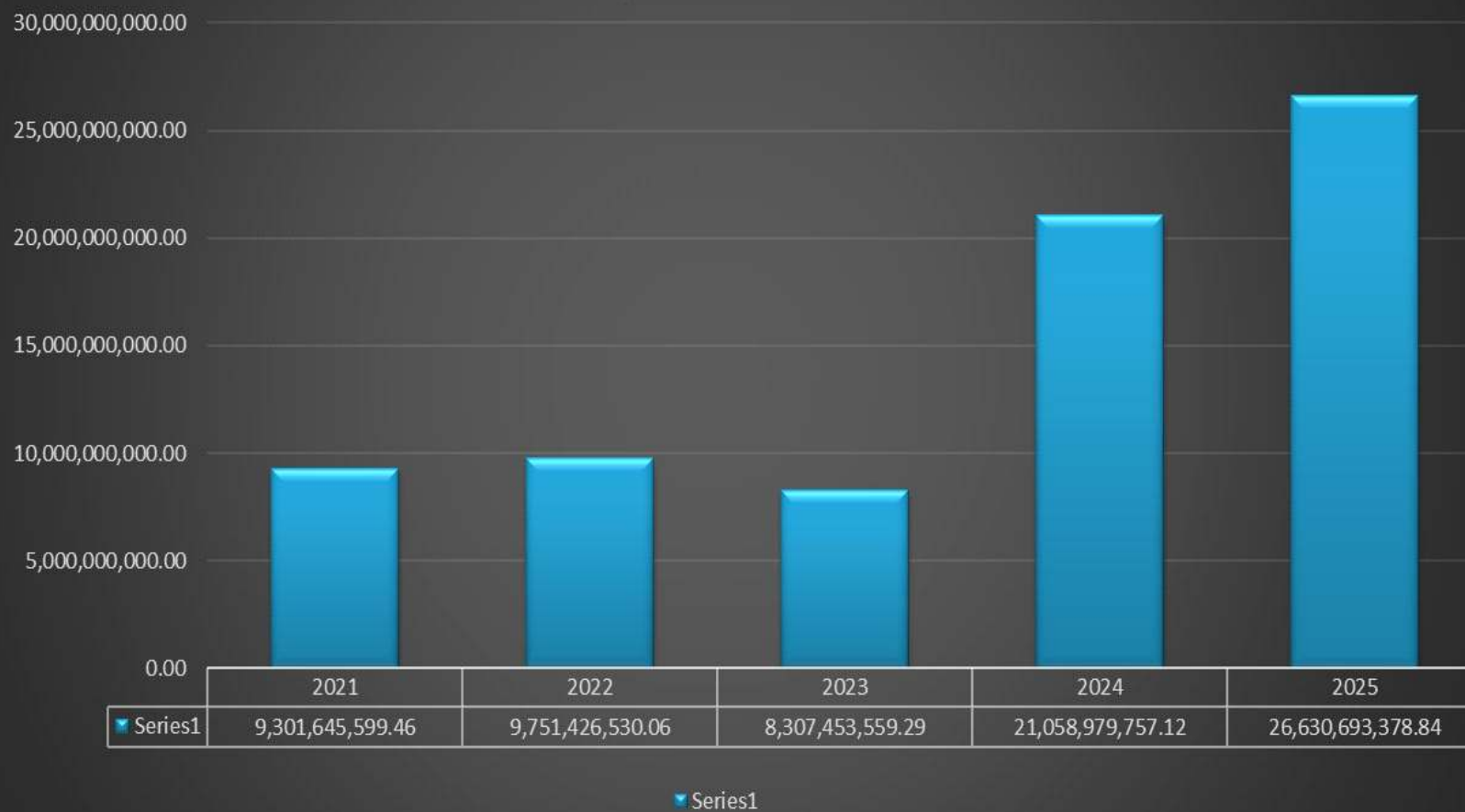


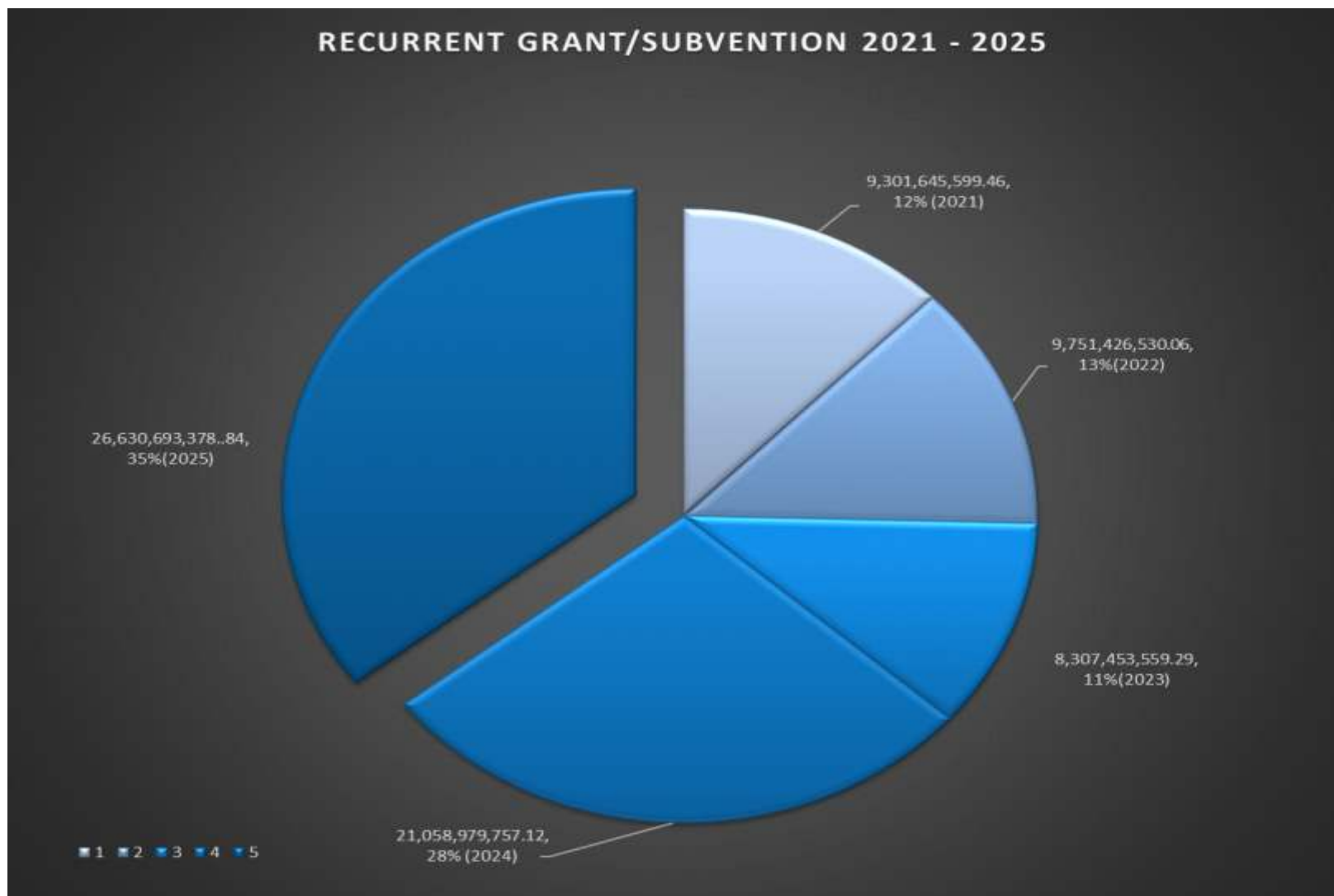


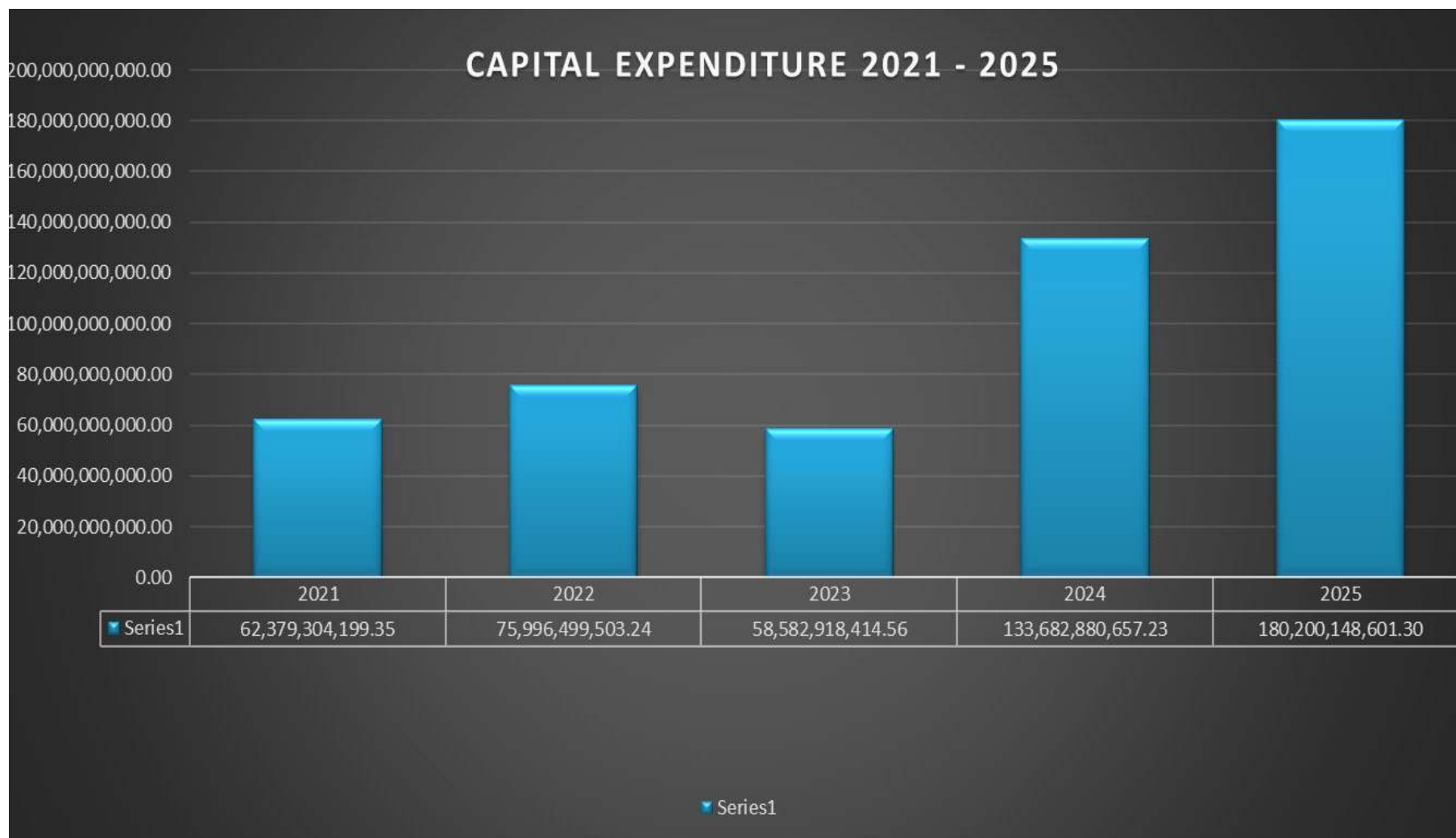


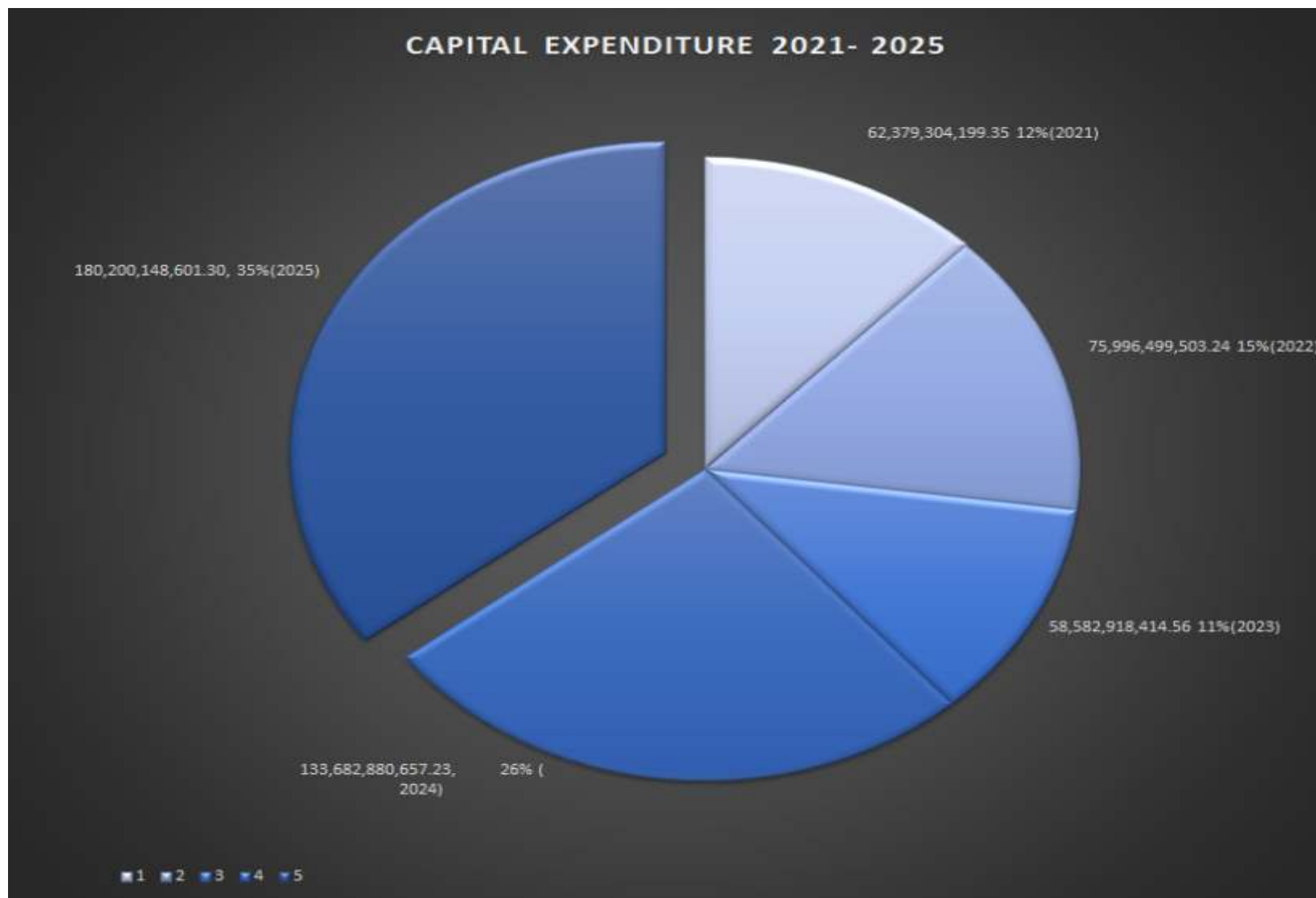


RECCURENT GRANT/SUBVENTION 2021 - 2025









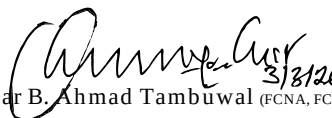


STATEMENT NO.1 CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025

FINAL BUDGET 2025		NOTES	ACTUAL 2025	ACTUAL 2024
N			N	N
	Cash Flow From Operating Activities			
	Receipts			
37,284,397,500.00	Statutory Allocations	1	85,473,624,661.16	17,985,283,078.35
60,887,918,439.63	VAT	1	90,742,862,988.01	70,377,454,324.69
98,172,315,939.63	Sub Total Statutory Allocation		176,216,487,649.17	88,362,737,403.04
	Independent Revenue			
25,651,379,000.00	Direct Taxes	2	18,872,580,458.58	17,547,905,609.26
463,679,827.00	Licenses	2	135,678,051.75	189,862,760.00
320,000.00	Mining Rents	2	3,820,000.00	-
3,388,293,470.00	Fees	2	897,503,096.30	1,278,712,001.95
55,000,000.00	Fines	2	5,340,000.00	2,955,563.32
3,886,424,349.47	Sales	2	219,329,694.73	2,009,143,714.17
629,000,050.00	Earnings	2	339,996,828.00	215,415,429.68
147,000,000.00	Rent of Government Buildings	2	3,545,500.00	1,796,658.75
493,750,000.00	Rent on Lands and Others	2	54,430,000.00	67,529,225.00
12,464,349,132.93	Repayments	2	50,000,000.00	733,676,666.68
165,000,000.00	Other Investment Income	2	-	-
600,000,000.00	Interest Earned	2	-	-
47,944,195,829.40	Sub - Total Independent Revenue		20,582,223,629.36	22,046,997,628.81
167,647,184,637.86	Other Revenue of The State Government	3	128,101,242,954.32	171,249,815,783.01
313,763,696,406.89	Total Receipts		324,899,954,232.85	281,659,550,814.86
	Payments			
64,711,091,739.44	Personnel Cost (Including Salaries on CRF Charges)	4	46,802,942,715.45	45,610,160,090.97
-	State Contribution to Pensions	5	8,097,462.37	-
85,163,247,352.31	Overhead Charges	6	57,228,414,873.16	38,110,036,402.12
11,992,507,491.00	Consolidated Revenue Fund Charges (Including Service Wide Votes)	7	11,948,660,233.71	10,397,093,933.11
29,523,763,038.39	Subventions to Parastatals	8	26,630,693,378.84	21,058,979,757.12
-	Other Operating Activities		-	-
-	Transfer to Sinking Fund		-	-
-	Other Transfers		-	-
191,390,609,621.14	Total Payments		142,618,808,663.53	115,176,270,183.32
122,373,086,785.75	Net Cash Flow From Operating Activities		182,281,145,569.32	166,483,280,631.54



STATEMENT NO.1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025 Cont.

	Cash Flows From Investing Activities			
(44,710,656,276.25)	Capital Expenditure: Administrative Sector	11	(26,169,730,480.59)	(32,102,748,764.75)
(200,944,609,423.04)	Capital Expenditure: Economic Sector	11	(114,697,540,510.59)	(85,627,484,053.02)
(4,807,513,600.00)	Capital Expenditure: Law and Justice	11	(905,853,254.10)	(57,700,000.00)
-	Capital Expenditure: Regional Development	11	-	-
(103,343,451,054.96)	Capital Expenditure: Social Service Sector	11	(38,427,024,356.02)	(15,894,947,839.46)
-	Capital Expenditure: Funded From Aid and Grants	10	-	-
(353,806,230,354.25)	Total Capital Expenditure		(180,200,148,601.30)	(133,682,880,657.23)
476,179,317,140.00	Net Cash Flow From Investing Activities		2,080,996,968.02	32,800,399,974.31
	Cash Flows From Financing Activities:			
4,672,222,781.12	Proceeds from Aids and Grants	10	400,136,361.00	-
-	Proceeds from External Loans	19	-	-
126,991,508,598.24	Proceeds from Internal loans	24	6,112,641,070.89	44,042,058,862.60
5,342,124,029.43	Repayment of External loans (Including Servicing)	19	(3,492,301,631.84)	(3,133,070,965.25)
7,122,225,103.50	Repayment of Internal loans (Including Servicing)	24	(15,064,538,915.09)	(67,538,002,524.48)
144,128,080,512.29	Net Cash Flows from Financing Activities		12,044,063,115.04	26,629,014,627.13
	Movement in Other Cash Equivalent Accounts:			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalents			
	Total Cash Flow from Other Cash Equivalent Accounts			
- 87,305,063,056.21	Net Cash for the year		- 9,963,066,147.02	6,171,385,347.18
87,305,063,056.21	Cash and its Equivalent as at January 1, 2025		29,741,147,878.05	23,569,762,530.87
- 0.00	Cash and its Equivalent as at December 31, 2025		19,778,081,731.03	29,741,147,878.05
	 Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM) (JEKADAN TAMB UWAL) Accountant General Sokoto State.			



STATEMENT NO.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2025

	NOTES	ACTUAL 2025	ACTUAL 2024
ASSETS			
Liquid Assets			
Cash held by Accountant General			
CRF Bank Balance	12	9,544,402,407.39	29,730,476,314.64
CDF Bank Balance	12	10,233,679,323.64	10,671,563.41
Pension Account		-	-
Other Accounts of the Treasury		-	-
Cash Balances of Trust and Other Funds		-	-
Cash Balances with Sub Treasuries	13	-	-
Cash book balance held by Ministries, Departments and Agencies	14	10,421,869,133.24	9,474,426,484.76
Total Liquid Assets		30,199,950,864.27	39,215,574,362.81
Investment and Other Cash Assets:			
State Investments	15	7,403,138,831.50	3,505,063,044.40
Sinking Fund Investments	15	-	-
Imprests	16	3,684,947,149.29	4,130,753,549.29
Advances	17	5,326,763,735.03	5,464,126,184.10
Revolving loans Granted	18	-	-
Operating Liabilities Over Assets		156,804,145,055.22	112,882,106,439.17
Total Investment and Other Cash Assets:		173,218,994,771.04	125,982,049,216.96
Total Assets		203,418,945,635.31	165,197,623,579.77
PUBLIC FUNDS AND LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Fund		9,544,402,407.39	29,730,476,314.64
Capital Development Funds		10,233,679,323.64	10,671,563.41
Sinking Funds		-	-
Trust and Other Public Funds		-	-
Total Public Funds		19,778,081,731.03	29,741,147,878.05



STATEMENT NO.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2025

EXTERNAL AND INTERNAL LOANS			
External Loans: FGN/STATE/LGC	19	134,801,283,066.34	78,304,304,298.78
FGN/STATE/LGC Bonds and Treasury Bonds	20	-	-
Nigerian Treasury Bills (NTB)	21	-	-
Development Loan Stock	22	-	-
Other Internal Loans (Promissory Note)	23	-	-
Internal Loans from Other Funds	24	47,391,168,222.43	55,409,834,144.34
TOTAL EXTERNAL AND INTERNAL LOANS		182,192,451,288.77	133,714,138,443.12
OTHER LIABILITIES			
Deposits	12	-	-
Creditors	12	1,448,412,615.51	1,742,337,258.60
Sub - Total Other Liabilities		1,448,412,615.51	1,742,337,258.60
TOTAL OTHER LIABILITIES		183,640,863,904.28	135,456,475,701.72
TOTAL PUBLIC FUNDS AND LIABILITIES		203,418,945,635.31	165,197,623,579.77
The Accompanying Notes form part of these Statements			


 Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)
 (JEKADAN TAMBUWAL)
 Accountant General
 Sokoto State.



STATEMENT NO.3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2025

ACTUAL 2024	DESCRIPTION	NOTE S	ACTUAL 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTAR Y BUDGET 2025	VARIANCE ON FINAL BUDGET
6,079,029,045.94	<u>Opening Balance</u>		29,730,476,314.64	-	-	-	-
	<u>ADD: REVENUE</u>					-	-
17,985,283,078.35	Statutory Allocation: FAAC		85,473,624,661.16	37,284,397,500.00	37,284,397,500.00	-	-48,189,227,161.16
70,377,454,324.69	Value Added Tax		90,742,862,988.01	60,887,918,439.63	60,887,918,439.63	-	-29,854,944,548.38
88,362,737,403.04	Sub - Total - Statutory Allocation		176,216,487,649.17	98,172,315,939.63	116,887,918,439.63	-	-59,328,569,209.54
	<u>INDEPENDENT REVENUE</u>					-	-
17,547,905,609.26	Direct Taxes	2	18,872,580,458.58	25,651,379,000.00	25,651,379,000.00	-	6,778,798,541.42
189,862,760.00	Licences	2	135,678,051.75	463,679,827.00	463,679,827.00	-	328,001,775.25
-	Mining Rents	2	3,820,000.00	320,000.00	320,000.00	-	3,500,000.00
1,278,712,001.95	Fees	2	897,503,096.30	3,388,293,470.00	3,388,293,470.00	-	2,490,790,373.70
2,955,563.32	Fines	2	5,340,000.00	55,000,000.00	55,000,000.00	-	49,660,000.00
2,009,143,714.17	Sales	2	219,329,694.73	3,886,424,349.47	3,886,424,349.47	-	3,667,094,654.74
215,415,429.68	Earnings	2	339,996,828.00	629,000,050.00	629,000,050.00	-	289,003,222.00
1,796,658.75	Rent of Government Buildings	2	3,545,500.00	147,000,000.00	147,000,000.00	-	143,454,500.00
67,529,225.00	Rent on Lands and Others	2	54,430,000.00	493,750,000.00	493,750,000.00	-	439,320,000.00
733,676,666.68	Repayment General	2	50,000,000.00	12,464,349,132.93	12,464,349,132.93	-	12,414,349,132.93
-	Investment Income	2	-	165,000,000.00	165,000,000.00	-	165,000,000.00
-	Interest Earned	2	-	600,000,000.00	600,000,000.00	-	600,000,000.00
22,046,997,628.81	Sub - Total Independent Revenue		20,582,223,629.36	47,944,195,829.40	47,944,195,829.40	-	27,361,972,200.04
171,249,815,783.01	Other Revenue Sources of the State Government	3	128,101,242,954.32	167,647,184,637.86	167,647,184,637.86	-	39,545,941,683.54
281,659,550,814.86	TOTAL REVENUE		324,899,954,232.85	313,763,696,406.89	215,241,191,065.19	-	109,658,763,167.66
287,738,579,860.80	TOTAL FUNDS AVAILABLE		354,630,430,547.49	313,763,696,406.89	215,241,191,065.19	-	139,389,239,482.30



STATEMENT NO.3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31st DECEMBER, 2025 Cont.

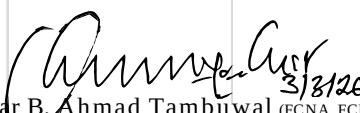
	LESS: EXPENDITURE								
45,610,160,090.97	Personnel Costs (Including Salaries on CRF Charges)	4	46,802,942,715.45	64,711,091,739.44	64,711,091,739.44	-	17,908,149,023.99		
-	State Contribution to Pension	5	8,097,462.37	-	-	-	8,097,462.37		
38,110,036,402.12	Overhead Charges	6	57,228,414,873.16	85,163,247,352.31	85,163,247,352.31	-	27,934,832,479.15		
10,397,093,933.11	Consolidated Revenue Fund Charges (Including Services Wide Vote)	7	11,948,660,233.71	11,992,507,491.00	11,992,507,491.00	-	43,847,257.29		
21,058,979,757.12	Subvention to Parastatals	8	26,630,693,378.84	29,523,763,038.39	29,523,763,038.39	-	2,893,069,659.55		
-	Other operating Activities		-	-	-	-	-		
-			-	-	-	-	-		
-	OTHER RECURRENT PAYMENTS/EXPENDITURE		-	-	-	-	-		
3,133,070,965.25	Repayments: External Loans (Including Servicing)	19	3,492,301,631.84	5,342,124,029.43	5,342,124,029.43	-	1,849,822,397.59		
67,538,002,524.48	Repayments: Internal Loans (Including Servicing)	24	15,064,538,915.09	7,122,225,103.50	7,122,225,103.50	-	7,942,313,811.59		
185,847,343,673.05	TOTAL EXPENDITURE		161,175,649,210.46	203,854,958,754.07	203,854,958,754.07	-	42,679,309,543.61		
101,891,236,187.75	OPERATING BALANCE		193,454,781,337.03	109,908,737,652.82	11,386,232,311.12	-	-182,068,549,025.91		
	APPROPRIATIONS/TRANSFERS					-	-		
72,160,759,873.11	Transfer to Capital Development Fund		183,910,378,929.64	254,495,547,341.96	254,495,547,341.96	-	70,585,168,412.32		
-	Transfer to Sinking Fund		-	-	-	-	-		
-	Other Transfer		-	-	-	-	-		
72,160,759,873.11	Total Transfers		183,910,378,929.64	254,495,547,341.96	100,912,872,878.25	-	- 82,997,506,051.39		
29,730,476,314.64	Closing Balance		9,544,402,407.39	- 144,586,809,689.14	- 89,526,640,567.13	-	- 99,071,042,974.52		


 Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)
 (JEKADAN TAMBUWAL)
 Accountant General
 Sokoto State.



STATEMENT NO.4 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		NOTES	ACTUAL 2025	FINAL BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	SUPPLEMENTAR Y BUDGET 2025	VARIANCE ON FINAL BUDGET
17,490,733,484.93	Opening Balance		10,671,563.41	-	-	-	
	ADD: CAPITAL RECEIPTS						
72,160,759,873.11	Transfer from Consolidated Revenue Fund	9	183,910,378,929.64	254,495,547,341.96	254,495,547,341.96	-	70,585,168,412.32
-	Aids and Grants	10	400,136,361.00	4,672,222,781.12	4,672,222,781.12	-	4,272,086,420.12
-	External Loans		-	-	-	-	-
44,042,058,862.60	Internal Loans		6,112,641,070.89	10,000,000,000.00	10,000,000,000.00	-	3,887,358,929.11
116,202,818,735.71	Total Receipts		190,423,156,361.53	269,167,770,123.08	269,167,770,123.08	-	78,744,613,761.55
133,693,552,220.64	Total Capital Funds Available		190,433,827,924.94	269,167,770,123.08	269,167,770,123.08	-	78,744,613,761.55
	LESS: CAPITAL EXPENDITURE						
32,102,748,764.75	Administrative Sector	11	26,169,730,480.59	44,710,656,276.25	44,710,656,276.25	-	18,540,925,795.66
85,627,484,053.02	Economic Sector	11	114,697,540,510.59	200,944,609,423.04	200,944,609,423.04	-	86,247,068,912.45
57,700,000.00	law and Justice	11	905,853,254.10	4,807,513,600.00	4,807,513,600.00	-	3,901,660,345.90
15,894,947,839.46	Social Service Sector	11	38,427,024,356.02	103,343,451,054.96	103,343,451,054.96	-	64,916,426,698.94
-	Funded from Aids and Grants	10	-	-	-	-	-
133,682,880,657.23	TOTAL CAPITAL EXPENDITURE		180,200,148,601.30	353,806,230,354.25	353,806,230,354.25	-	173,606,081,752.95
10,671,563.41	Closing Balance		10,233,679,323.64	84,638,460,231.17	84,638,460,231.17	-	94,872,139,554.81


 Umar B. Ahmad Tambuwal (FCNA, FCPA, FTM)
 (JEKADAN TAMBUWAL)
 Accountant General
 Sokoto State.



BANK BALANCES AS AT DECEMBER 31, 2025

S/ N	BANKS	ACCOUNT NAME	ACCOUNT NO.	AMOUNT	REMARKS
1	Access Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0702542349	223,086,770.82	CR
2	Access Bank Plc	Accountant General Sokoto (Shukura Revenue Account)	0004234742	56,220.07	CR
3	Access Bank Plc	Accountant General Sokoto (Giginya Revenue Account)	0056751756	1,562,155.26	CR
4	Access Bank Plc	Accountant General Sokoto State (Fed. Payee Account)	0060371870	2,302,482.79	CR
5	Access Bank Plc	Accountant General Sokoto State (Deposit Account)	0004245777	138,573.21	CR
6	Access Bank Plc	Accountant General Sokoto (FAAC) Account.	0697434238	2,231,357,391.31	CR
7	Access Bank Plc	Accountant General Sokoto State (CDF 1) Account.	0700985315	97,028.60	CR
8	Access Bank Plc	Accountant General Sokoto State (CDF 2) Account.	0700985937	6,289,699.79	CR
9	Access Bank Plc	Accountant General Sokoto Revenue Transit (DSRA) Account	0729295882	-	CR
10	Access Bank Plc	Accountant General Sokoto (DSRA) Account	0735500837	-	CR
11	Access Bank Plc	Accountant General Sokoto (Fertilizer Re-Payment) Account	0733066894	1,981.51	CR
12	Access Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0702623338	-	CR



13	Access Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0702631458	-	CR
14	Access Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0075099463	6,098,527.81	CR
15	Access Bank Plc	Sokoto State Consultative Committee on Education Development	0769915177	960,450.92	CR
16	Access Bank Plc	Accountant General Sokoto CBN Health Intervention Fund	1415373859	811,293.71	CR
17	Access Bank Plc	Covid - 19 Support Funds Sokoto State	1384397441	89,654.67	CR
18	Access Bank Plc	Accountant General Sokoto Bridging Finance Facility	1507574292	253,197.35	CR
19	Access Bank Plc	Accountant General Sokoto DCRR	1457365999	32,525,932.87	CR
20	Access Bank Plc	Sokoto Central Market Relief Funds	1445223852	52,151.65	CR
21	Access Bank Plc	FARMERS AGRICULTURAL SUPPLY CO	0701527288	74,742.32	CR
22	Bank of Agriculture	Accountant General Sokoto State (Agric Loan Account)	6111200011	11,437,991.49	CR
23	Eco Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	1757180587	100,000.00	CR
24	Eco Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	3053012663	100,000.00	CR
25	Eco Bank Plc	Accountant General Sokoto State (Rice Account)	5652002788	50,548,482.50	CR
26	Eco Bank Plc	Sokoto State Government (Cattle Breeding Technology Account)	5652014284	3,391,407.57	CR
27	Eco Bank Plc	Accountant General Sokoto State (Car Loan Re-Payment Account)	3052055713	47,125.50	CR
28	Eco Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	2593012432	99,809,911.24	CR



29	Eco Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	5653010599	105,625.00	CR
30	Eco Bank Plc	Sokoto State Revenue Account	2592042010	686,495.00	CR
31	Eco Bank Plc	Accountant General Incorporated, Sokoto	2592001479	38,981.02	CR
32	Fidelity Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	5030064887	62,947,449.62	CR
33	Fidelity Bank Plc	Accountant General Sokoto School Accreditation	5030126941	78,389,815.08	CR
34	Fidelity Bank Plc	Accountant General Sokoto (BIR Consolidated Revenue) Account	5030063938	42,322,527.34	CR
35	Fidelity Bank Plc	Accountant General Sokoto (Rapid Response) Account	5030071821	291,915.84	CR
36	Fidelity Bank Plc	Proceeds of Sales of Government Quarters	5030082894	104,616,368.42	CR
37	Fidelity Bank Plc	Accountant General Sokoto (Loan Account)	5030086414	1,228,381.96	CR
38	Fidelity Bank Plc	Accountant General Sokoto (Subsidy Investment) Account	5030030307	1,326,855.85	CR
39	Fidelity Bank Plc	Accountant General Sokoto (Ecological) Account	5030018244	-	CR
40	Fidelity Bank Plc	Accountant General Sokoto (NNPC Refund) Account	5030031524	115,062.23	CR
41	Fidelity Bank Plc	Accountant general Sokoto State (Escrow Account)	5030054907	-	DR
42	Fidelity Bank Plc	Accountant general Sokoto State	5030094369	-	CR
43	Fidelity Bank Plc	Accountant General Sokoto (Iron Rod) Account	5030024205	0.04	CR
44	Fidelity Bank Plc	Accountant General Sokoto CACS Facility	5030018213	895,455.23	CR



45	Fidelity Bank Plc	Sokoto State Covid - 19 Support	5030112733	99,814.75	CR
46	Fidelity Bank Plc	Accountant General Sokoto NG-CARES	5030125834	159,373.64	CR
47	First Bank of Nig. Plc	Sokoto State Govt USD Account	2009483130	42,935.37	\$CR
48	First Bank of Nig. Plc	Sokoto State Internally Generated Revenue (IGR) Account	2030300358	10,933,322.11	CR
49	First Bank of Nig. Plc	Sokoto State Internally Generated Revenue (IGR) Account	2029766264	1,393,909.44	CR
50	First Bank of Nig. Plc	Sokoto State Internally Generated Revenue (IGR) Account	2030306295	100,000.00	CR
51	First Bank of Nig. Plc	Sokoto State Government General (Main Account)	2008681915	9,000,276.50	CR
52	First Bank of Nig. Plc	Accountant General Tax Liabilities Account	2023025503	29,775,900.26	CR
53	First Bank of Nig. Plc	FARMERS AGRICULTURAL SUPPLY CO	2005603046	93,302.60	CR
54	First City Monument Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0403966085	141,618.46	CR
55	First City Monument Bank Plc	Accountant General (Motor Cycle Re-Payment) Account	0447083018	-	CR
56	First City Monument Bank Plc	Accountant General Account Sokoto State	1264890012	1,025,587,289.61	CR
57	First City Monument Bank Plc	Accountant General Account Sokoto State	1264890036	-	CR
58	First City Monument Bank Plc	Accountant General Account Sokoto State	1264890029	-	CR
59	Guaranty Trust Bank Plc	Accountant General Sokoto (Old Airport Housing Estate Account)	0026749243	3,103,758.96	CR



60	Guaranty Trust Bank Plc	Accountant General Sokoto State	0026749274	-	CR
61	Guaranty Trust Bank Plc	Accountant General (Plane Account Main Account)	0026749267	5.00	CR
62	Guaranty Trust Bank Plc	Accountant General (Plane Account)	0026749250	-	CR
63	Guaranty Trust Bank Plc	Accountant General Sokoto State	0026749281	5,078.38	CR
64	Guaranty Trust Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0217300026	99,871.00	CR
65	Guaranty Trust Bank Plc	Accountant General Sokoto State(Ecological Fund)	0630482301	345,749,424.40	CR
66	Guaranty Trust Bank Plc	FARMERS AGRICULTURAL SUPPLY CO	0026752605	60,107.81	CR
67	Giginya Micro Finance Bank Ltd.	Sokoto Central Market Relief Funds	1100061676	48,822.00	CR
68	JAI Z Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	0002070379	30,889,937.75	CR
69	Keystone Bank Ltd	Sokoto State Internally Generated Revenue (IGR) Account	1006649570	4,323,336.01	CR
70	Keystone Bank Ltd	Joint Project Account	1002862157	8,393.90	CR
71	Keystone Bank Ltd	Accountant General (Agric) Account	1040325006	-	CR
72	Keystone Bank Ltd	Accountant General Sokoto (Current Account)	1001151928	4,305,132.01	CR
73	Polaris Bank Ltd	Accountant General Sokoto State (Excess Crude Oil Account)	1751085341	1,521,455.21	CR
74	Polaris Bank Ltd	Accountant General Sokoto (Auction of Motor Vehicle) Account	1751085688	99,979.00	CR
75	Polaris Bank Ltd	Accountant General Sokoto (Sales of Government Houses) Account	1751085169	356,250.92	CR



76	Polaris Bank Ltd	Sokoto State Internally Generated Revenue (IGR) Account	1790232263	10,231,124.29	CR
77	Polaris Bank Ltd	Sokoto State IGR Collections Account	1790125271	48,932,715.84	CR
78	Polaris Bank Ltd	Accountant General Sokoto State (NNPC Refund Account)	1750017899	5,250,738.86	CR
79	Polaris Bank Ltd	Accountant General (Fertilizer Account)	1750009731	43,322.96	CR
80	Polaris Bank Ltd	Accountant General Sokoto State (SRA)	1750016115	1,390,691.08	CR
81	Polaris Bank Ltd	Sokoto State Internally Generated Revenue (IGR) Account	1790232421	-	CR
82	Polaris Bank Ltd	Accountant General of Sokoto State	1751085190	188.66	CR
83	Polaris Bank Ltd	Accountant General Sokoto CDF Account	1750016562	2.00	CR
84	Polaris Bank Ltd	Accountant General Sokoto CDF Account 2	1750023290	6.00	CR
85	Polaris Bank Ltd	Accountant General (Motor Cycle Re-Payment) Account	1750009724	-	CR
86	Polaris Bank Ltd	Accountant General	1750009638	-	CR
87	Polaris Bank Ltd	Accountant General Sokoto State (Judiciary Car Loan)	4060013238	22,268,541.41	CR
88	Polaris Bank Ltd	FARMERS AGRICULTURAL SUPPLY CO	1771029107	379,349.68	CR
89	Polaris Bank Ltd	Accountant General Legislative CAR Loan 2023 Account	4030019356	-	CR
90	Polaris Bank Ltd	Accountant General Sokoto (EDL Account)	4030019521	1,332,675,325.18	CR
91	Polaris Bank Ltd	AG M. Cycle Deduction	1750009724	1,255,755.85	CR



92	Stanbic IBTC Plc	Accountant General Sokoto (Car Refurbisshing Account)	0000981090	54,562.85	CR
93	Stanbic IBTC Plc	Sokoto State Internally Generated Revenue (IGR) Account	0017694442	14,401,765.37	CR
94	Sterling Bank Plc	Sokoto State IGR Account	0050097152	113,280.00	CR
95	Sterling Bank Plc	Accountant General Sokoto	0005146294	100,000.00	CR
96	Sterling Bank Plc	Accountant General Sokoto	0072320027	100,000.00	CR
97	Taj Bank Ltd	Accountant General Sokoto State	0000795781	2,147,118,827.20	CR
98	Taj Bank Ltd	Covid - 19 Support Funds Sokoto State	0001027919	164,843.50	CR
99	Taj Bank Ltd	Accountant General Sokoto Federal Government Bridging Finance Facility	.0001770222	-	CR
100	Taj Bank Ltd	Sokoto Central Market Relief Funds	0001109479	2,913,999.00	CR
101	Taj Bank Ltd	Civil Servants Motorcycles Re-payment	0003922489	1,107,265,276.85	CR
102	Taj Bank Ltd	Sokoto State Escrow Account	0009728741	325,644.22	CR
103	Taj Bank Ltd	Shagon Sauki Na Amadun Alu Accountant General	0011149780	-	CR
104	Taj Bank Ltd	FARMERS AGRICULTURAL SUPPLY CO	0000934953	-	CR
105	Union Bank of Nig. Plc	Accountant General ISPO Loan Re-payment Account	0031062014	454,923.26	CR
106	Union Bank of Nig. Plc	Sokoto Internally Generated Revenue (IGR)	0047849191	220,895.60	CR
107	Union Bank of Nig. Plc	Accountant General Sokoto (Police Reform) Account	0224776072	1,999,950.00	CR



108	Union Bank of Nig. Plc	Accountant General Sokoto Account	6003651239	-	CR
109	Union Bank of Nig. Plc	Accountant General Sokoto (Kalambaina Housing Estate) Account	5900008722	-	CR
110	Union Bank of Nig. Plc	Accountant General Sokoto (Gidan Man Ada Housing Estate) Account	0224776876	2,179,879.66	CR
111	Union Bank of Nig. Plc	Accountant General Sokoto (Ramadan Activities) Account	0224776670	300,087,527.82	CR
112	Union Bank of Nig. Plc	Accountant General Sokoto (SOHA Car Loan Repayment) Account	0224776917	1,999,950.00	CR
113	Union Bank of Nig. Plc	Accountant General Sokoto (VAT) Account	0224777158	1,999,917.75	CR
114	Union Bank of Nig. Plc	Sokoto Internally Generated Revenue (IGR)	0047925312	316,738.38	CR
115	Union Bank of Nig. Plc	FARMERS AGRICULTURAL SUPPLY CO	0162275411	726,196.25	CR
116	United Bank for Africa Plc	Accountant General Sokoto	1009690733	258,031,631.06	CR
117	United Bank for Africa Plc	Accountant General Sokoto (VAT Account)	1007275697	159,295.74	CR
118	United Bank for Africa Plc	Sokoto State Excess Crude Bailout Funds Account	1019324259	10,244,874.64	CR
119	United Bank for Africa Plc	Sokoto Internally Generated Revenue (IGR)	1019354061	66,033,930.09	DR
120	United Bank for Africa Plc	Sokoto Internally Generated Revenue (IGR)	1019357127	41,103,210.41	CR
121	United Bank for Africa Plc	Sokoto Internally Generated Revenue (IGR)	1019369520	479,601.50	CR
122	United Bank for Africa Plc	Accountant General Current Account	1001065654	199,999,888.72	CR



123	United Bank for Africa Plc	Sokoto State Covid - 19 Support	1022751802	49,995.48	CR
124	United Bank for Africa Plc	FARMERS AGRICULTURAL SUPPLY CO	10213595886	458,449.11	CR
125	Unity Bank Plc	Accountant General Sokoto (Bado Housing Estate Acct)	0019098386	16,112,982.70	CR
126	Unity Bank Plc	Accountant General Sokoto	0015035529	-	CR
127	Unity Bank Plc	Sokoto Internally Generated Revenue (IGR)	0025304053	2,650,231.56	CR
128	Unity Bank Plc	Sokoto State IGR Account	0025234501	99,517.00	CR
129	Unity Bank Plc	FARMERS AGRICULTURAL SUPPLY CO	0009423978	-	CR
130	Zenith Bank Plc	General Revenue Account	1228924240	79,069,389.95	CR
131	Zenith Bank Plc	Accountant General (Tax Audit)	1013013117	99,968.00	CR
132	Zenith Bank Plc	Accountant General Account (Mana Housing Estate)	1012892515	17,784,686.29	CR
133	Zenith Bank Plc	Accountant General Sok. LG Pens. & Grat. CBN Bailout Account	1014492926	1,016,209,241.34	CR
134	Zenith Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	1014551285	13,320,642.09	CR
135	Zenith Bank Plc	Sokoto Internally Generated Revenue (IGR)	1014543385	4,721,731.11	CR
136	Zenith Bank Plc	Sokoto State Internally Generated Revenue (IGR) Account	1014540157	100,000.00	CR
137	Zenith Bank Plc	Accountant General Sok. Sure-P Account	1013713455	4,017.99	CR
138	Zenith Bank Plc	Accountant General Account (EDL Account)	1012437255	99,996.00	CR



139	Zenith Bank Plc	Accountant General Sokoto (VAT) Account	1014163064	106,422,175.58	CR
140	Zenith Bank Plc	Accountant General Sokoto (WAEC & NECO) Account	1014998545	400,863,167.74	DR
141	Zenith Bank Plc	Sok. Accountant General Acct.	1012123024	99,963.00	CR
142	Zenith Bank Plc	CBN Sokoto CASC Loan Account	1015018491	24,161,716.22	CR
143	Zenith Bank Plc	Accountant General Sokoto	1016240736	199,956.74	CR
144	Zenith Bank Plc	Sokoto State Accountant General's Account	1012776822	84,690,206.81	CR
145	Zenith Bank Plc	Sokoto State Govt. Accountant Gen. (Main Account)	1011380385	5,738,927.99	CR
146	Zenith Bank Plc	Accountant General Sokoto Tractor Scheme Main Account	1229994411	524,811,614.07	CR
147	Zenith Bank Plc	Accountant General Sokoto NG CARES	1228178311	3,283,029,149.24	CR
148	Zenith Bank Plc	Accountant General Sokoto Infrastructure Account	1228344325	4,181,802,047.14	CR
149	Zenith Bank Plc	Accountant General Sokoto (Nig part for Edu Project)	1014381077	8,020.00	DR
150	Zenith Bank Plc	FARMERS AGRICULTURAL SUPPLY CO	1015616141	2,392,165.52	CR
	TOTAL			19,778,081,731.03	CR



DEBIT BANK BALANCES AS AT DECEMBER 31, 2025

S/N	S/N	BANKS	ACCOUNT NAME	ACCOUNT NO.	AMOUNT	REMARKS
2	1	Access Bank Plc	Accountant General Sokoto State (CBN Bailout Account)	0696129151	1,382,378,585.42	DR
3	2	Union Bank of Nig. Plc	Accountant General Tax Audit	0031046702	50.00	DR
4	3	Union Bank of Nig. Plc	Accountant General Sokoto	0031035052	50.00	DR
	4	United Bank of Africa Nig. Plc	Sokoto Internally Generated Revenue (IGR)	1019354061	66,033,930.09	DR
		TOTAL			1,448,412,615.51	



NOTES NO. 1-25

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2025

NOTE	DETAILS	REF NOTE	AMOUNT N	AMOUNT N	AMOUNT N
1	A. Share Of Statutory Allocation From FAAC				
	Net Share of Statutory Allocation From FAAC	A	69,686,309,769.71		
	Add Deductions at Source for Loan Re-payment	B	15,787,314,891.45		
	Add Additional Statutory Allocation	C	-	85,473,624,661.16	
	Share of Statutory Other Agencies	D	-	-	
	Total (Gross) FAAC Allocation to State Government			85,473,624,661.16	
	B. Value Added Tax				
	Share of Value Added Tax (VAT)	E		90,742,862,988.01	176,216,487,649.17

2	Internally Generated Revenue (Independent Revenue)	Actual 2025	Budget 2025	Variance	Actual 2024
	Direct Taxes				
	Ministry of Finance, Sokoto	12,876,161,778.05	18,455,278,875.00	5,579,117,096.95	12,719,769,753.82
	Ministry of Finance, Sokoto	42,621,886.48	500,000,000.00	457,378,113.52	577,693,906.87
	Ministry of Agriculture	370,000.00	6,063,750.00	5,693,750.00	2,859,822,017.05
	Sokoto Geographic Information System	22,642,789.35	3,418,863,750.00	3,396,220,960.65	1,184,688,323.11
	Ministry of Commerce and Industry	3,179,000.00	18,191,250.00	15,012,250.00	49,518,410.43
	Ministry of Basic Education	8,632,550.00	606,375.00	-8,026,175.00	156,413,197.98
	Sokoto State Board of Internal Revenue	5,918,972,454.70	3,252,375,000.00		
	Total - Direct Taxes	18,872,580,458.58	25,651,379,000.00	6,778,798,541.42	17,547,905,609.26



Licences				
Sokoto State Board of Internal Revenue	-	1,500,000.00	1,500,000.00	2,119,737.92
Ministry of Basic Education	320,000.00	25,000,000.00	24,680,000.00	1,612,605.40
Ministry for Higher Education	-	10,000,000.00	10,000,000.00	351,882.12
Ministry of Health	9,543,500.00	25,000,000.00	15,456,500.00	211,129.27
Ministry of Information	13,642,000.00	45,052,625.00	31,410,625.00	9,670,452.69
Ministry of Animal Health	31,604,500.00	32,000,000.00	395,500.00	148,605,244.07
Min. of Water Resources	2,878,000.00	6,961,752.00	4,083,752.00	12,286,750.99
Ministry of Works & Transport	920,000.00	2,750,000.00	1,830,000.00	3,915,040.51
Ministry of Social Welfare	-	2,970,000.00	2,970,000.00	10,042,012.06
Ministry for Home Affairs	1,820,000.00	5,500,000.00	3,680,000.00	29,558.10
Min. of Agriculture	74,550,051.75	304,400,250.00	229,850,198.25	33,076.92
Sokoto Urban and Regional Planning Board	400,000.00	2,545,200.00	2,145,200.00	985,269.95
Total Licences	135,678,051.75	463,679,827.00	328,001,775.25	189,862,760.00
Mining Rents				
Min. for Solid Minerals & Natural Resources	3,820,000.00	320,000.00	-3,500,000.00	0.00
Total Mining Rents	3,820,000.00	320,000.00	-3,500,000.00	-



Fees				
Sharia'ah Court of Appeal, Sokoto	58,837,577.00	33,055,000.00	-25,782,577.00	16,765,760.28
Sokoto State Board of Internal Revenue	-	110,000,000.00	110,000,000.00	19,124,371.19
Sokoto State Fire Service	-	550,000.00	550,000.00	492,634.97
Ministry of Enviroment	400,000.00	2,545,200.00	2,145,200.00	971,898.43
Sokoto Urban and Regional Planning Board	130,000.00	55,000.00	-75,000.00	2,390,335.27
Ministry of Health	11,130,000.00	50,550,000.00	39,420,000.00	5,553,519.10
High Court of Justice	-	27,500.00	27,500.00	-
Sokoto Central market	749,200.00	7,610,000.00	6,860,800.00	-
Ministry of Commerce and Industry	560,000.00	10,000,000.00	9,440,000.00	-
Ministry for Basic Education	10,435,000.00	20,000,000.00	9,565,000.00	8,748,634.12
Shehu Shagari College of Education, Sokoto	26,609,400.00	305,136,730.00	278,527,330.00	51,598,892.59
College of Legal and Islamic Studies	785,000.00	367,500.00	-417,500.00	-
Sokoto State University	24,737,800.00	30,000,000.00	5,262,200.00	2,052,300.00
State College of Basic and Remedial Studies	2,980,000.00	160,000,000.00	157,020,000.00	9,025,375.00
Sultan Abdulrahman School of Health Technology	160,385,707.35	133,750,000.00	-26,635,707.35	1,015,550.00
Umaru Ali Shinkafi Polytechnic Sokoto	-	550,000.00	550,000.00	995,000.00
College of Nursing, Sokoto	1,810,600.00	165,000.00	-1,645,600.00	26,250,000.00
College of Nursing Sciences Tambuwal	-	7,500,000.00	7,500,000.00	13,580,000.00
College of Agriculture, Sokoto	3,600.00	27,500.00	23,900.00	5,987,025.00
Ministry of Women Affairs	120,000.00	2,600,000.00	2,480,000.00	989,650.00
Sokoto State Water Board	62,970,000.00	165,000,000.00	102,030,000.00	121,527,125.00
Bureau for Public Procurement and Price Intelligence (BPP&PI)	82,833,996.00	370,165,000.00	287,331,004.00	19,910,386.66
Sokoto Environmental Protection Agency (S. E. P. A.)	465,000.00	3,267,500.00	2,802,500.00	1,580,250.00
Sokoto Geographic Information System	1,876,250.00	892,500.00	-983,750.00	495,250.00
Ministry of Land and Housing	397,757,965.95	1,294,194,040.00	896,436,074.05	754,918,232.32
Ministry for Higher Education	38,886,000.00	168,055,000.00	129,169,000.00	21,218,161.09
Sltan Maccido Institute of Quran & General studies	11,290,000.00	493,680,000.00	482,390,000.00	193,521,650.93
Shehu Shagari University of Education, Sokoto	-	15,550,000.00	-	-
Fire Service	1,750,000.00	3,000,000.00	-	-
Total Fees	897,503,096.30	3,388,293,470.00	2,490,790,373.70	1,278,712,001.95
Fines				
Sharia'ah Court of Appeal, Sokoto	5,340,000.00	55,000,000.00	49,660,000.00	1,085,969.44
High Court of Justice	-	-	-	1,429,593.88
Ministry of Works and Transport	-	-	-	440,000.00
Total Fines	5,340,000.00	55,000,000.00	49,660,000.00	2,955,563.32



Sales				
Ministry of Finance, Sokoto	1,550,000.00	6,605,000.00	5,055,000.00	1,477,608,578.07
Ministry of Agriculture	37,293,811.16	66,500,000.00	29,206,188.84	236,000.00
Ministry of Justice	-	59,540,000.00	59,540,000.00	5,828,500.00
Ministry of Animal Health	640,000.00	1,265,366,076.63	1,264,726,076.63	49,789,850.00
Ministry of Environment	13,784,100.00	2,004,720,772.84	1,990,936,672.84	2,340,000.00
FASCO	-	110,000,000.00	110,000,000.00	-
Sokoto Geographic Information System	-	50,000,000.00	50,000,000.00	473,014,565.60
Teachers Service Board	107,954,645.57	110,000,000.00	2,045,354.43	326,220.50
Sokoto State Board of Internal Revenue	58,107,138.00	213,692,500.00	155,585,362.00	-
Total Sales	219,329,694.73	3,886,424,349.47	3,667,094,654.74	2,009,143,714.17
Earnings				
Orthopedic Hospital Wamakko	9,206,050.00	20,000,000.00	10,793,950.00	60,000,000.00
Specialist Hospital	274,662,920.00	420,000.00	-274,242,920.00	36,000,400.00
Ministry of Commerce and Industry	-	21,000,000.00	21,000,000.00	250,000.00
Rima Radio	50,585,808.00	19,000,000.00	-31,585,808.00	2,500,000.00
Rima Television (RTV)	172,000.00	12,650,000.00	12,478,000.00	2,211,000.00
Government Printing	-	55,000.00	55,000.00	3,982,341.95
Ministry of Basic Education	1,306,000.00	33,000,000.00	31,694,000.00	-
Parks and Garden	4,064,050.00	519,820,050.00	515,756,000.00	97,837,962.73
Sokoto Environmental Protection Agency (SEPA)	-	3,055,000.00	3,055,000.00	5,638,725.00
Waziri Junaid History Bureau	-	-	-	-
Sultan Maccido Institute For Qur'an & General Studies	-	-	-	6,345,000.00
State Library Board	-	-	-	150,000.00
Min. for Women Affairs	-	-	-	220,000.00
Ministry of Establishment and Pension Matters	-	-	-	80,000.00
Ministry of Youth and Sports Development	-	-	-	200,000.00
Total Earnings	339,996,828.00	629,000,050.00	289,003,222.00	215,415,429.68



Sales/Rent of Government Buildings				
Ministry of Finance, Sokoto	2,680,500.00	33,000,000.00	30,319,500.00	954,155.00
Sokoto State Housing Corporation	865,000.00	114,000,000.00	113,135,000.00	406,915.75
Ministry of Land and Housing	-	-	-	409,588.00
Liaison Office				
ABUJA/KADUNA/LAGOS	-	-	-	26,000.00
Total Sales/Rent of Government Buildings	3,545,500.00	147,000,000.00	143,454,500.00	1,796,658.75
Sale/Rent on Lands and Others:				
Ministry of Land and Housing	54,430,000.00	173,750,000.00	119,320,000.00	10,673,591.00
Sokoto Geographic Information System	-	320,000,000.00	320,000,000.00	23,196,964.66
Sokoto Urban and Regional Planning Board	-	-	-	27,461,525.00
Min. of Youth and Sport Development	-	-	-	6,197,144.34
Total Sale/Rent on Lands and Others	54,430,000.00	493,750,000.00	439,320,000.00	67,529,225.00
Repayments				
Ministry of Finance, Sokoto	50,000,000.00	12,464,349,132.93	12,414,349,132.93	475,824,352.56
Sokoto Poverty Reduction Agency (S.P.O.R.A.)	-	-	-	257,852,314.12
Total Repayments	50,000,000.00	12,464,349,132.93	12,414,349,132.93	733,676,666.68
Investment Income				
Ministry of Finance, Sokoto	-	165,000,000.00	165,000,000.00	-
Total Investment Income	-	165,000,000.00	165,000,000.00	-
Interest Earned				
Ministry of Finance, Sokoto	-	600,000,000.00	600,000,000.00	-
Total Interest Earned	-	600,000,000.00	600,000,000.00	-
Extra Ordinary Items				
Sokoto State Board of Internal Revenue	-	-	-	-
Total Extra Ordinary Items	-	-	-	-
Grand Total	20,582,223,629.36	47,944,195,829.40	27,361,972,200.04	22,046,997,628.81



3	Other Revenue Sources of the Sokoto State Government:	Actual 2025	Budget 2025	Variance	Actual 2024
	Ministry of Finance, Sokoto	128,101,242,954.32	167,647,184,637.86	39,545,941,683.54	171,249,815,783.01
	Total Other Revenue Sources	128,101,242,954.32	167,647,184,637.86	39,545,941,683.54	171,249,815,783.01

4	A- Total Personnel Cost (Including Salaries directly to CRF in Note 4 B below):	SUPPL. NOTES						
			ACTUAL 2025		Budget 2025	Variance	Actual 2024	
			BED	PHC	OTHERS	Total Actual 2025		
	Administration Sector							
	Government House		-	-	204,495,679.66	204,495,679.66	204,661,877.86	201,214,035.42
	Office of the Deputy Governor		-	-	11,190,240.99	11,190,240.99	11,190,999.00	11,190,999.00
	State Emergency Management Agency (SEMA)		-	-	3,599,925.00	3,599,925.00	3,600,000.00	3,500,000.00
	Bureau for Public Procurement and Price Intelligence		-	-	3,754,656.27	3,754,656.27	3,758,005.00	3,758,005.00
	POVERTY REDUCTION PROGRAMME		-	-	30,793,713.27	30,793,713.27	30,982,614.54	30,218,930.63
	SOSACAT		-	-	23,954,191.87	23,954,191.87	23,954,320.00	23,954,320.00
	Primary School Staff Pension Board		-	-	39,336,881.56	39,336,881.56	39,338,250.00	36,303,932.42
	Pilgrims Welfare Agency		-	-	35,520,798.89	35,520,798.89	35,521,094.01	35,213,485.64
	Ministry for Special Duties		-	-	7,999,822.78	7,999,822.78	8,000,138.00	8,000,138.00
	SSG'S Office		-	-	3,880,607,972.90	3,880,607,972.90	3,880,789,900.00	4,173,651,682.97
	Liaison Office ABUJA		-	-	27,743,837.97	27,743,837.97	27,778,792.83	25,987,713.21
	Sokoto State House of Assembly		-	-	563,445,925.87	563,445,925.87	1,079,940,624.41	433,571,518.45
	House of Assembly Service Commission		-	-	65,768,323.37	65,768,323.37	65,778,792.83	57,477,951.26
	Ministry of Information		-	-	75,006,266.28	75,006,266.28	75,043,331.97	74,354,225.82
	Sokoto State Rima Televiosn (Rtv)		-	-	103,817,612.80	103,817,612.80	103,863,192.60	103,863,192.60
	Rima Radio		-	-	120,953,473.58	120,953,473.58	120,971,313.02	116,110,986.89
	State Newspaper Comp.(The PATH)		-	-	82,976,876.30	82,976,876.30	83,077,158.50	81,765,030.84
	Office of Head of Service		-	-	965,667,881.90	965,667,881.90	965,992,673.38	939,926,686.40
	Sokoto State Public Service Institute		-	-	-	-	10,000,000.00	-
	Office of Auditor General		-	-	184,747,168.94	184,747,168.94	186,267,209.02	181,017,357.87
	Local Government Audit		-	-	80,393,350.90	80,393,350.90	81,569,979.02	77,478,700.60
	Civil Service Commission		-	-	96,884,197.67	96,884,197.67	96,991,550.13	94,625,941.58
	Local Government Service Commission		-	-	59,753,136.93	59,753,136.93	62,842,129.68	57,640,515.88
	Local Government Pension Board		-	-	38,440,322.93	38,440,322.93	90,676,491.00	35,307,567.30
	Sokoto State Independent Electoral Commission		-	-	90,339,949.53	90,339,949.53	102,431,628.00	83,169,690.32



Ministry for Home Affairs	-	-	1,087,567,021.10	1,087,567,021.10	1,088,080,999.00	513,977.90	1,088,080,999.00
Fire Service	-	-	198,705,108.67	198,705,108.67	198,770,361.16	65,252.49	194,503,672.29
Government Printing Press	-	-	21,251,412.05	21,251,412.05	21,400,000.00	148,587.95	21,400,000.00
Department for Security Matters	-	-	51,301,707.59	51,301,707.59	51,369,857.98	68,150.39	49,485,666.15
Ministry for Religious Affairs	-	-	73,357,084.00	73,357,084.00	73,357,198.38	114.38	73,196,407.54
ZAKAT and Endowment Commission (WAQF)	-	-	11,450,000.00	11,450,000.00	11,450,000.00	0.00	10,458,792.69
Hisbah Board Sokoto	-	-	-	-	32,340,190.78	32,340,190.78	-
Department of Estbalishment and Pensions	-	-	473,216,873.33	473,216,873.33	10,265,725,333.27	9,792,508,459.94	669,969,406.71
Sub Total	-	-	8,714,041,414.93	8,714,041,414.93	19,137,516,005.37	10,423,474,590.45	8,996,397,552.46
Economic Sector							
Ministry of Agriculture & Natural Resource	-	-	147,408,870.41	147,408,870.41	147,460,790.00	51,919.59	143,534,954.70
College of Agriculture Wurno	-	-	239,902,428.65	239,902,428.65	240,075,690.31	173,261.66	236,093,752.54
State Agricultural Development Project	-	-	239,848,284.79	239,848,284.79	239,878,436.70	30,151.91	237,855,726.49
International Fund for Agriculture	-	-	33,603,557.79	33,603,557.79	33,678,900.00	75,342.21	33,175,358.35
AFFORESTATION PROGRAMME	-	-	15,338,250.00	15,338,250.00	15,338,250.00	0.00	13,459,273.60
Fertilizer and Agricultral Supplies Company	-	-	37,509,593.09	37,509,593.09	37,510,520.61	927.52	36,042,539.28
Ministry of Finance	-	-	1,088,358,090.60	1,088,358,090.60	1,700,000,000.00	611,641,909.40	932,163,005.24
Office of the Accountant General	-	-	-	-	300,000,000.00	300,000,000.00	-
Board of Internal Revenue	-	-	297,557,462.37	297,557,462.37	316,820,000.00	19,262,537.63	-
Ministry of Commerce and Industry	-	-	73,450,523.79	73,450,523.79	73,580,973.77	130,449.98	69,293,188.84
Commodity Board	-	-	5,289,464.37	5,289,464.37	5,370,200.00	80,735.63	5,214,805.07
Sokoto State SME Development Agency	-	-	23,587,240.74	23,587,240.74	23,587,287.28	46.54	22,645,914.40
Sokoto Central Market	-	-	20,033,229.00	20,033,229.00	20,233,229.00	200,000.00	-
Fiscal Responsibility Commission	-	-	7,999,072.32	7,999,072.32	9,443,780.12	1,444,707.80	7,750,269.76
Ministry of Science and Technology	-	-	1,314,837,532.63	1,314,837,532.63	1,315,121,445.00	283,912.37	1,288,789,793.38
Ministry of Innovation and Digital Economy	-	-	54,447,249.10	54,447,249.10	60,010,500.56	5,563,251.46	38,405,205.82
Ministry of Energy and Petroleum Resources	-	-	57,360,837.70	57,360,837.70	57,523,753.00	162,915.30	56,214,197.28



Department for Rural Electrification	-	-	108,878,866.53	108,878,866.53	108,918,624.88	39,758.35	105,790,990.41
Ministry of Works	-	-	451,645,576.94	451,645,576.94	451,711,972.96	66,396.02	451,711,972.96
Sokoto Road Maintenance Agency	-	-	42,999,707.07	42,999,707.07	43,000,000.00	292.93	42,744,074.80
Works School Sokoto	-	-	8,114,897.35	8,114,897.35	15,695,290.88	7,580,393.53	4,965,340.94
Sokoto Engineering Construction Company	-	-	21,391,545.48	21,391,545.48	21,392,330.47	784.99	21,392,330.47
Department for Rural Roads	-	-	34,563,255.13	34,563,255.13	34,586,247.86	22,992.73	33,836,798.71
Ministry of Culture & Tourism	-	-	21,676,610.05	21,676,610.05	21,695,290.88	18,680.83	20,139,271.31
Waziri Junaidu History and Culture Bureau	-	-	86,213,692.89	86,213,692.89	86,214,170.96	478.07	83,868,697.71
Ministry of Budget and Economic Planning	-	-	111,892,332.19	111,892,332.19	111,934,841.70	42,509.51	103,233,139.66
State Bureau of Statistics	-	-	34,643,269.84	34,643,269.84	34,721,094.01	77,824.17	34,341,796.07
Ministry of Solid Minerals and Natural Resources	-	-	56,306,242.14	56,306,242.14	56,340,888.00	34,645.86	54,643,325.97
Ministry of Water Resources	-	-	198,439,874.31	198,439,874.31	198,506,340.60	66,466.29	195,285,629.68
Water Board	-	-	604,342,898.82	604,342,898.82	604,380,552.00	37,653.18	601,986,287.22
Department for Rural Water	-	-	34,799,379.21	34,799,379.21	34,805,630.48	6,251.27	34,805,630.48
Min of Lands and Housing	-	-	155,403,827.11	155,403,827.11	155,556,712.26	152,885.15	152,376,934.10
Sokoto Geographical Information Systems	-	-	-	-	42,615,885.92	42,615,885.92	12,586,826.50
Surveyor General Office	-	-	14,131,727.12	14,131,727.12	14,146,171.00	14,443.88	20,388,016.80
Sokoto State Housing Cooperation	-	-	21,326,079.85	21,326,079.85	21,333,333.34	7,253.49	78,902,718.98
Sokoto Urban & Reg. Planning Department	-	-	79,943,696.52	79,943,696.52	79,944,390.00	693.48	887,884,622.19
Ministry of Animals and Fisheries Development	-	-	915,764,142.27	915,764,142.27	915,900,129.00	135,986.73	6,214,873.22
Livestock Development Programme	-	-	8,574,142.65	8,574,142.65	8,574,714.00	571.35	3,790,313.85
Poultry Development Agency	-	-	3,924,364.97	3,924,364.97	3,924,540.00	175.03	-
Sub Total	-	-	6,671,507,815.78	6,671,507,815.78	7,661,532,907.55	990,025,091.77	6,071,527,576.76



Law and Justice		-						
JUDICIAL SERVICE								
COMMISSION		-	-	83,103,385.48	83,103,385.48	94,506,646.52	11,403,261.04	81,504,702.56
State High Court		-	-	498,805,131.80	498,805,131.80	540,000,000.00	41,194,868.20	486,151,166.32
Shari'a Court of Appeal		-	-	565,923,960.91	565,923,960.91	597,628,255.48	31,704,294.57	544,830,551.04
Ministry of Justice		-	-	526,580,547.75	526,580,547.75	527,077,158.50	496,610.75	527,077,158.50
Law Reform Commission		-	-	50,970,512.76	50,970,512.76	51,148,958.52	178,445.76	48,646,049.80
Sokoto College of Legal & Islamic St.		-	-	163,887,166.39	163,887,166.39	163,922,668.00	35,501.61	163,922,668.00
Tenancy Control and Safety of Person Commission		-	-	16,901,144.65	16,901,144.65	18,000,000.00	1,098,855.35	7,750,269.76
Sub Total		-	-	1,906,171,849.74	1,906,171,849.74	1,992,283,687.02	86,111,837.28	1,859,882,565.98
Social Sector								
Ministry of Youth and Sports Development		-	-	69,963,399.53	69,963,399.53	69,964,099.77	700.24	68,790,787.88
Commission for Persons Living With Disabilities		-	-	8,584,738.32	8,584,738.32	26,327,000.00	17,742,261.68	23,840,134.73
Ministry for Women Affairs		-	-	108,209,758.36	108,209,758.36	108,210,000.00	241.64	107,286,938.56
Ministry for Basic Education		-	-	971,233,271.85	971,233,271.85	1,177,642,508.56	206,409,236.71	1,177,642,508.55
Sultan Maccido Institute for Qur'ani & General Studies		-	-	131,991,542.25	131,991,542.25	131,997,180.40	5,638.15	130,940,353.23
State Universal Basic Education Board (SUBEB)		461,050,382.65	-	-	461,050,382.65	554,914,239.68	93,863,857.03	251,102,517.18



State Agency for Mass Education		-	-	134,559,120.10	134,559,120.10	150,306,629.41	15,747,509.31	120,155,648.87
State Agency for Normadic Education ¹		-	-	206,297,244.45	206,297,244.45	208,995,882.05	2,698,637.60	203,954,612.39
State Library Board		-	-	43,928,258.28	43,928,258.28	43,999,038.29	70,780.01	42,162,803.82
Teachers Service Board(Secondary Edu. Board)		-	-	5,991,508,041.46	5,991,508,041.46	5,991,810,674.90	302,633.44	5,726,238,768.54
Female Education Board		-	-	45,329,131.32	45,329,131.32	45,353,725.32	24,594.00	45,353,725.32
Arabic and Islamic Education Commission		-	-	1,270,710,956.83	1,270,710,956.83	1,271,190,351.59	479,394.76	1,268,474,382.47
Ministry for Higher Education		-	-	35,031,636.29	35,031,636.29	35,769,221.96	737,585.67	34,784,269.34
Sokoto State Polytechnic		-	-	1,350,363,751.00	1,350,363,751.00	1,350,363,751.00	0.00	1,350,363,751.00
Shehu Shagari Collage of Education Sokoto		-	-	2,457,503,416.28	2,457,503,416.28	2,457,935,108.70	431,692.42	2,457,935,108.70
Sokoto State University		-	-	2,028,133,897.67	2,028,133,897.67	2,294,000,000.00	265,866,102.33	1,667,156,137.64
State college of basic and remedial studies		-	-	42,729,775.86	42,729,775.86	233,114,513.34	190,384,737.48	233,114,513.34
Sokoto State Scholarship and Students Matters		-	-	39,778,775.86	39,778,775.86	39,779,620.83	844.97	37,203,235.30
Shehu Shagari University of Education		-	-	506,136,531.41	506,136,531.41	506,179,517.76	42,986.35	496,239,827.12
Ministry of Health		-	-	1,632,699,490.16	1,632,699,490.16	2,624,300,000.00	991,600,509.84	2,560,019,996.89
Sokoto State contributory health care mgt agency		-	-	11,949,825.83	11,949,825.83	11,950,245.00	419.17	11,723,325.79
Primary Health Care Development Agency		-	1,699,245,084.61	-	1,699,245,084.61	1,707,835,812.00	8,590,727.39	687,371,403.37
Specialist Hospital		-	-	2,756,323,604.34	2,756,323,604.34	2,757,182,250.86	858,646.52	2,586,133,883.28



Maryam Abacha W& Child. Hospital		-	-	739,475,467.46	739,475,467.46	739,826,576.16	351,108.70	722,579,846.53
Noma Children Hospital		-	-	240,319,945.93	240,319,945.93	240,338,250.00	18,304.07	237,486,915.46
Orthopedic Hospital Wamakko		-	-	342,396,263.03	342,396,263.03	342,683,728.97	287,465.94	342,683,728.97
Hospitals Services Magt. Board		-	-	4,127,167,209.75	4,127,167,209.75	5,327,252,324.41	1,200,085,114.66	3,833,239,368.25
College of Nursing Sciences		-	-	432,215,423.94	432,215,423.94	432,338,250.00	122,826.06	429,083,728.66
College of Nursing Sciences, Tambuwal		-	-	194,520,058.33	194,520,058.33	194,521,094.01	1,035.68	193,762,139.57
Sultan AbdulRahman College of H/Tech.		-	-	421,816,451.36	421,816,451.36	421,831,356.00	14,904.64	417,658,866.12
Agency for Malaria Control		-	-	21,690,246.06	21,690,246.06	21,690,486.00	239.94	20,525,136.94
Ministry of Environment		-	-	169,987,658.17	169,987,658.17	170,000,000.00	12,341.83	168,623,934.18
Parks and Gardens Agency		-	-	8,368,291.87	8,368,291.87	9,931,156.00	1,562,864.13	7,825,962.18
State Environmental Protection Agency		-	-	469,602,093.08	469,602,093.08	469,769,984.28	167,891.20	469,769,984.28
Sokoto Erosion and Watershed Management Agency (SEWMA)		-	-	-	-	10,670,780.00	10,670,780.00	-
Ministry for Local Government and Chieftancy		-	-	145,669,870.78	145,669,870.78	145,670,000.00	129.22	142,828,410.87
Ministry of Humanitarian Affairs & Social Welfare		-	-	94,052,509.32	94,052,509.32	94,113,782.24	61,272.92	91,472,908.59
Sub Total		461,050,382.65	1,699,245,084.61	27,250,247,656.51	29,410,543,123.77	32,419,759,139.49	3,009,216,015.73	28,365,529,563.88
TOTAL PERSONNEL COST		461,050,382.65	1,699,245,084.61	44,541,968,736.96	46,702,264,204.22	61,211,091,739.44	14,508,827,535.22	45,293,337,259.09



4	B- SALARIES DIRECTLY CHARGED TO CRF (Included in Note 4 A above)	SUPPL. NOTES	ACTUAL 2025				Budget 2025	Variance	Actual 2024
	List of Parastatals and Agencies		BED	PHC	OTHERS	Total Actual 2025			
	Chairman INEC		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	State Auditor General		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Auditor General for Local Government		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Civil Service Commission		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Local Government Service Commission		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Local Government Staff Pension Board		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Primary Staff Pension Board		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Law Reform Commission		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Judges (Shariah Court of Appeal)		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Judges (High Court of Justices)		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Judicial Service Commission		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman Zakkat and Endowment Commission		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Chairman House Service Commission		-	-	8,393,226.17	8,393,226.17	16,232,091.40	7,838,865.23	24,370,987.07
	Sub Total		-	-	109,111,940.21	109,111,940.21	211,017,188.20	101,905,247.99	316,822,831.88
	GRAND TOTAL (PC +CRF)		-	-	46,811,040,177.81	46,811,376,144.43	61,422,108,927.64	14,610,732,783.21	45,610,160,090.97



4 C	Summary of HOP. GOV Personnel Cost		2025 Actual	2025 Budget	Variance	2024 Actual	
	BED	Suppl. Notes	461,050,382.65	554,914,239.68	93,863,857.03	-	
	PHC	Suppl. Notes	1,699,245,084.61	1,707,835,812.00	8,590,727.39	-	
	Total Personnel Cost (HOP.GOV)		2,160,295,467.26	2,262,750,051.68	102,454,584.42	-	

5	Employer Contribution to Pension According to Sector		Actual 2025	Budget 2025	Variance
	Administrative Sector		-	-	
	Economic Sector		8,097,462.37	14,400,000.00	6,302,537.63
	Law and Justice Sector		-	-	
	Regional Sector		-	-	
	Social Sector		-	-	
	Total Employer Contribution to Pension		8,097,462.37	14,400,000.00	



6	OVERHEAD COST	SUPPL. NOTES	ACTUAL 2025							
			BED	PHC	OTHERS	Total Actual 2025	Budget 2025	Variance	Actual 2024	
	Administration Sector									
	Government House		-	-	3,786,985,697.78	3,786,985,697.78	4,201,809,645.00	414,823,947.22	3,211,221,858.53	
	Office of the Deputy Governor		-	-	845,958,000.00	845,958,000.00	901,000,000.00	55,042,000.00	686,902,000.00	
	UNDP		-	-	30,000,000.00	30,000,000.00	181,000,000.00	151,000,000.00	-	
	State Emergency Management Agency (SEMA)		-	-	51,425,000.00	51,425,000.00	125,000,000.00	73,575,000.00	8,250,000.00	
	Bureau for Public Procurement and Price Intelligence		-	-	6,500,000.00	6,500,000.00	43,850,000.00	37,350,000.00	4,000,000.00	
	POVERTY REDUCTION PROGRAMME		-	-	48,715,000.00	48,715,000.00	181,000,000.00	132,285,000.00	150,016,000.00	
	SOSACAT		-	-	4,500,000.00	4,500,000.00	50,000,000.00	45,500,000.00	4,500,000.00	
	Primary School Staff Pension Board		-	-	-	-	21,000,000.00	21,000,000.00	-	
	Pilgrims Welfare Agency		-	-	3,519,718,131.10	3,519,718,131.10	3,974,000,000.00	454,281,868.90	21,925,000.00	
	Ministry for Special Duties		-	-	86,476,954.00	86,476,954.00	155,000,000.00	68,523,046.00	39,700,000.00	
	SSG'S Office		-	-	1,341,155,500.00	1,341,155,500.00	1,349,000,000.00	7,844,500.00	3,207,618,230.15	
	Liaison Office ABUJA		-	-	36,000,000.00	36,000,000.00	49,400,000.00	13,400,000.00	27,000,000.00	
	NGOs and Donors Agency		-	-	17,550,000.00	17,550,000.00	33,000,000.00	15,450,000.00	21,151,000.00	
	Department for Human Rights		-	-	7,500,000.00	7,500,000.00	30,000,000.00	22,500,000.00	-	
	Community and Social Development Agency		-	-	2,400,000.00	2,400,000.00	130,000,000.00	127,600,000.00	-	
	Department for Resident Community and Advocacy		-	-	18,720,000.00	18,720,000.00	637,000,000.00	618,280,000.00	-	
	Department for IDPs Matters		-	-	4,800,000.00	4,800,000.00	181,000,000.00	176,200,000.00	-	
	Sokoto State House of Assembly		-	-	3,038,607,250.00	3,038,607,250.00	4,794,250,000.00	1,755,642,750.00	2,219,679,500.00	
	House of Assembly Service Commission		-	-	12,000,000.00	12,000,000.00	26,800,000.00	14,800,000.00	10,060,000.00	
	Ministry of Information		-	-	642,458,280.00	642,458,280.00	699,000,423.05	56,542,143.05	219,612,136.68	
	Sokoto State Rima Televison (Rtv)		-	-	-	-	18,959,800.00	18,959,800.00	-	
	Rima Radio		-	-	-	-	32,776,250.00	32,776,250.00	-	
	State Newspaper Comp.(The PATH)		-	-	2,250,000.00	2,250,000.00	18,000,000.00	15,750,000.00	2,250,000.00	
	Office of Head of Service		-	-	484,259,169.13	484,259,169.13	765,000,000.00	280,740,830.87	256,612,043.75	



Sokoto State Public Service Institute	-	-	-	-	110,000,000.00	110,000,000.00	-
Office of Auditor General	-	-	81,200,000.00	81,200,000.00	201,000,000.00	119,800,000.00	128,948,099.90
Local Government Audit	-	-	-	-	74,000,000.00	74,000,000.00	-
Civil Service Commission	-	-	73,697,237.00	73,697,237.00	158,000,000.00	84,302,763.00	64,188,200.00
Local Government Service Commission	-	-	-	-	85,150,000.00	85,150,000.00	28,150,000.00
Local Government Pension Board	-	-	-	-	17,000,000.00	17,000,000.00	-
Sokoto State Independent Electoral Commission	-	-	22,740,000.00	22,740,000.00	76,000,000.00	53,260,000.00	273,569,950.20
Ministry for Home Affairs	-	-	35,050,000.00	35,050,000.00	38,712,682.20	3,662,682.20	110,872,550.00
Sokoto Marshal Corps	-	-	35,800,000.00	35,800,000.00	36,000,000.00	200,000.00	124,528,800.00
Fire Service	-	-	36,000,000.00	36,000,000.00	68,060,000.00	32,060,000.00	27,000,000.00
Government Printing Press	-	-	2,400,000.00	2,400,000.00	13,600,000.00	11,200,000.00	1,800,000.00
Department for Security Matters	-	-	9,463,563,090.00	9,463,563,090.00	10,041,900,000.00	578,336,910.00	5,797,416,677.00
Ministry for Religious Affairs	-	-	2,128,592,000.00	2,128,592,000.00	2,715,000,000.00	586,408,000.00	1,539,670,255.00
ZAKAT and Endowment Commission (Waqf)	-	-	742,977,800.00	742,977,800.00	855,600,000.00	112,622,200.00	110,000,000.00
Hisbah Board Sokoto	-	-	98,820,000.00	98,820,000.00	250,000,000.00	151,180,000.00	-
Department of Establishment and Pensions	-	-	113,777,000.00	113,777,000.00	205,000,000.00	91,223,000.00	30,120,000.00
Sub Total	-	-	26,822,596,109.01	26,822,596,109.01	33,542,868,800.25	6,720,272,691.24	18,326,762,301.21
				-			
Economic Sector				-			
Ministry of Agriculture & Natural Resource	-	-	820,122,535.00	820,122,535.00	2,789,000,000.00	1,968,877,465.00	23,376,500.00
College of Agriculture Wurno	-	-	1,219,000.00	1,219,000.00	16,000,000.00	14,781,000.00	-
State Agricultural Development Project	-	-	5,400,000.00	5,400,000.00	22,050,000.00	16,650,000.00	4,500,000.00
International Fund for Agriculture	-	-	6,000,000.00	6,000,000.00	49,135,000.00	43,135,000.00	2,700,000.00
Nigeria CARES- Fadama Programme	-	-	-	-	598,700,000.00	598,700,000.00	600,000.00
AFFORESTATION PROGRAMME	-	-	1,800,000.00	1,800,000.00	11,000,000.00	9,200,000.00	1,800,000.00
Fertilizer and Agricultural Supplies Company	-	-	6,600,000.00	6,600,000.00	23,500,000.00	16,900,000.00	5,100,000.00
Ministry of Finance	-	-	5,754,446,388.29	5,754,446,388.29	6,037,000,000.00	282,553,611.71	5,507,207,504.47



Office of the Accountant General	-	-	4,843,375,748.96	4,843,375,748.96	5,304,810,000.00	461,434,251.04	2,958,693,722.02
Board of Internal Revenue	-	-	413,807,661.56	413,807,661.56	517,200,000.00	103,392,338.44	-
Agency for Revenue & Taxation	-	-	48,669,850.00	48,669,850.00	327,744,400.00	279,074,550.00	58,982,000.00
Ministry of Commerce and Industry	-	-	369,277,223.00	369,277,223.00	519,344,400.00	150,067,177.00	2,700,000.00
Commodity Board	-	-	3,900,000.00	3,900,000.00	16,600,000.00	12,700,000.00	-
Investment Company	-	-	2,470,000.00	2,470,000.00	26,000,000.00	23,530,000.00	9,000,000.00
Sokoto State SME Development Agency	-	-	29,000,000.00	29,000,000.00	257,000,000.00	228,000,000.00	-
Sokoto Central Market	-	-	13,225,000.00	13,225,000.00	43,500,000.00	30,275,000.00	-
Agency for Industrial Development	-	-	2,700,000.00	2,700,000.00	179,344,400.00	176,644,400.00	-
Fiscal Responsibility Commission	-	-	-	-	35,300,000.00	35,300,000.00	-
Ministry of Science and Technology	-	-	288,209,754.50	288,209,754.50	330,000,000.00	41,790,245.50	247,798,254.39
Ministry of Innovation and Digital Economy	-	-	75,720,000.00	75,720,000.00	143,884,000.00	68,164,000.00	134,794,700.00
Ministry of Energy and Petroleum Resources	-	-	661,969,000.00	661,969,000.00	1,205,000,000.00	543,031,000.00	628,954,500.00
Department for Rural Electrification	-	-	7,440,000.00	7,440,000.00	41,310,000.00	33,870,000.00	2,700,000.00
Ministry of Works	-	-	26,848,500.00	26,848,500.00	48,500,000.00	21,651,500.00	56,468,120.00
Sokoto Road Maintenance Agency	-	-	2,700,000.00	2,700,000.00	12,250,000.00	9,550,000.00	4,400,000.00
Works School Sokoto	-	-	2,700,000.00	2,700,000.00	9,700,000.00	7,000,000.00	2,250,000.00
Sokoto Engineering Construction Company	-	-	-	-	9,600,000.00	9,600,000.00	-
Department for Rural Roads	-	-	13,160,000.00	13,160,000.00	33,950,000.00	20,790,000.00	5,860,000.00
Ministry of Transport	-	-	102,495,491.25	102,495,491.25	133,300,000.00	30,804,508.75	-
Ministry of Culture & Tourism	-	-	168,706,000.00	168,706,000.00	330,000,000.00	161,294,000.00	88,279,934.00
Waziri Junaidu History and Culture Bureau	-	-	4,300,000.00	4,300,000.00	11,100,000.00	6,800,000.00	1,800,000.00
Ministry of Budget and Economic Planning	-	-	210,861,000.00	210,861,000.00	795,000,000.00	584,139,000.00	150,321,620.00
Social Investment Programme	-	-	330,659,550.00	330,659,550.00	364,000,000.00	33,340,450.00	303,855,168.00
State Bureau of Statistics	-	-	3,000,000.00	3,000,000.00	124,000,000.00	121,000,000.00	2,250,000.00



SUSTAINABLE DEVELOPMENT GOALS (SDG)		-	-	14,960,500.00	14,960,500.00	23,000,000.00	8,039,500.00	13,747,500.00
Office of the Special Adviser on Economic Matters		-	-	150,000,000.00	150,000,000.00	455,000,000.00	305,000,000.00	-
Agency for Inter-Governmental and Multilateral Affairs		-	-	2,700,000.00	2,700,000.00	134,000,000.00	131,300,000.00	-
Ministry of Solid Minerals and Natural Resources		-	-	116,496,500.00	116,496,500.00	139,250,000.00	22,753,500.00	38,800,000.00
Ministry of Water Resources		-	-	185,047,500.00	185,047,500.00	649,400,000.00	464,352,500.00	178,162,500.00
Water Board		-	-	760,120,000.00	760,120,000.00	784,142,792.73	24,022,792.73	456,186,000.00
Rural Water and Sanitation Agency		-	-	2,700,000.00	2,700,000.00	552,000,000.00	549,300,000.00	8,928,000.00
Department for Rural Water		-	-	16,420,000.00	16,420,000.00	125,900,000.00	109,480,000.00	18,839,000.00
Min of Lands and Housing		-	-	62,901,780.20	62,901,780.20	78,000,000.00	15,098,219.80	81,368,069.69
Sokoto Geographical Information Systems		-	-	6,000,000.00	6,000,000.00	151,000,000.00	145,000,000.00	4,500,000.00
Surveyor General Office		-	-	4,500,000.00	4,500,000.00	17,700,000.00	13,200,000.00	2,400,000.00
Sokoto State Housing Cooperation		-	-	2,700,000.00	2,700,000.00	20,000,000.00	17,300,000.00	2,700,000.00
Sokoto Urban & Reg. Planning Department		-	-	6,000,000.00	6,000,000.00	49,000,000.00	43,000,000.00	5,103,000.00
Ministry of Animals and Fisheries Development		-	-	17,620,625.00	17,620,625.00	68,950,000.00	51,329,375.00	49,112,000.00
Livestock Development Programme		-	-	19,395,000.00	19,395,000.00	20,300,000.00	905,000.00	1,200,000.00
Poultry Development Agency		-	-	3,600,000.00	3,600,000.00	41,500,000.00	37,900,000.00	17,122,100.00
Ministry for Skills Acquisition and Entrepreneurship Development		-	-	66,805,000.00	66,805,000.00	297,000,000.00	230,195,000.00	-
Sub Total		-	-	15,658,749,607.76	15,658,749,607.76	23,970,964,992.73	8,312,215,384.97	11,082,560,192.57



	Law and Justice					-		
	JUDICIAL SERVICE							
	COMMISSION	-	-	31,000,000.00	31,000,000.00	73,500,000.00	42,500,000.00	20,673,750.00
	State High Court	-	-	1,181,335,822.00	1,181,335,822.00	1,186,871,500.00	5,535,678.00	685,953,800.00
	Shari'a Court of Appeal	-	-	623,618,000.00	623,618,000.00	625,000,000.00	1,382,000.00	128,550,000.00
	Ministry of Justice	-	-	784,408,000.00	784,408,000.00	1,100,000,000.00	315,592,000.00	271,300,000.00
	Law Reform Commission	-	-	3,150,000.00	3,150,000.00	11,844,500.00	8,694,500.00	2,250,000.00
	Sokoto College of Legal & Islamic St.	-	-	5,850,000.00	5,850,000.00	53,500,000.00	47,650,000.00	-
	Tenancy Control and Safety of Person Commission	-	-	-	-	61,000,000.00	61,000,000.00	-
	Sub Total	-	-	2,629,361,822.00	2,629,361,822.00	3,111,716,000.00	482,354,178.00	1,108,727,550.00
						-		
	Social Sector					-		
	Ministry of Youth and Sports Development	-	-	852,909,500.00	852,909,500.00	1,080,000,000.00	227,090,500.00	626,458,000.00
	Commission for Persons Living With Disabilities	-	-	260,163,300.00	260,163,300.00	363,100,000.00	102,936,700.00	32,022,000.00
	Ministry for Women Affairs	-	-	218,442,500.00	218,442,500.00	231,100,000.00	12,657,500.00	33,245,450.00
	Social Cash Transfer Unit	-	-	-	-	434,000,000.00	434,000,000.00	-
	Ministry for Basic Education	-	-	3,825,876,038.00	3,825,876,038.00	4,625,000,000.00	799,123,962.00	2,492,443,324.25
	Sultan Maccido Institute for Qur'ani & General Studies	-	-	136,500,000.00	136,500,000.00	142,053,400.00	5,553,400.00	40,838,000.00
	State Universal Basic Education Board (SUBEB)	484,268,161.25	-	-	484,268,161.25	485,250,000.00	981,838.75	62,400,000.00
	State Agency for Mass Education	-	-	43,989,200.00	43,989,200.00	51,800,000.00	7,810,800.00	21,613,000.00
	State Agency for Normadic Education1	-	-	63,138,000.00	63,138,000.00	64,000,000.00	862,000.00	31,125,000.00
	State Library Board	-	-	3,900,000.00	3,900,000.00	4,346,410.00	446,410.00	3,581,000.00
	Teachers Service Board(Secondary Edu. Board)	-	-	42,240,000.00	42,240,000.00	46,490,000.75	4,250,000.75	4,500,000.00
	Female Education Board	-	-	229,933,900.00	229,933,900.00	375,650,000.00	145,716,100.00	95,978,250.00
	Arabic and Islamic Education Commission	-	-	24,020,000.00	24,020,000.00	25,300,000.00	1,280,000.00	5,310,800.00



Ministry for Higher Education		-	-	98,623,000.00	98,623,000.00	99,400,000.00	777,000.00	48,577,700.00
Shehu Shagari Collage of Education Sokoto		-	-	39,354,750.00	39,354,750.00	41,474,490.00	2,119,740.00	-
Sokoto State University		-	-	98,500,000.00	98,500,000.00	110,500,000.00	12,000,000.00	-
State college of basic and remedial studies		-	-	9,985,000.00	9,985,000.00	23,926,570.58	13,941,570.58	89,500,000.00
Umaru Ali Shinkafi Polytechnic Sokoto		-	-	2,000,000.00	2,000,000.00	43,000,000.00	41,000,000.00	-
Sokoto State Scholarship and Students Matters		-	-	2,171,631,423.73	2,171,631,423.73	4,481,100,000.00	2,309,468,576.27	2,124,998,534.68
Shehu Shagari University of Education		-	-	173,610,499.00	173,610,499.00	836,996,670.00	663,386,171.00	-
Ministry of Health		-	-	1,208,138,338.91	1,208,138,338.91	1,790,300,018.00	582,161,679.09	308,967,799.41
Sokoto State contributory health care mgt agency		-	-	26,000,000.00	26,000,000.00	70,500,000.00	44,500,000.00	4,600,000.00
Primary Health Care Development Agency		-	114,212,500.00	-	114,212,500.00	569,000,000.00	454,787,500.00	19,770,000.00
Specialist Hospital		-	-	40,500,000.00	40,500,000.00	111,000,000.00	70,500,000.00	31,500,000.00
Maryam Abacha W& Child. Hospita		-	-	44,000,000.00	44,000,000.00	64,100,000.00	20,100,000.00	18,000,000.00
Infectious Diseases Hospital Amanawa		-	-	18,000,000.00	18,000,000.00	63,000,000.00	45,000,000.00	-
Noma Children Hospital		-	-	44,000,000.00	44,000,000.00	50,100,000.00	6,100,000.00	15,100,000.00
Orthopedic Hospital Wamakko		-	-	38,000,000.00	38,000,000.00	38,750,000.00	750,000.00	12,750,000.00
Hospitals Services Magt. Board		-	-	172,000,000.00	172,000,000.00	270,000,000.00	98,000,000.00	39,600,000.00
College of Nursing Sciences		-	-	9,100,000.00	9,100,000.00	16,000,000.00	6,900,000.00	-
College of Nursing Sciences, Tambuwal		-	-	7,465,000.00	7,465,000.00	30,500,000.00	23,035,000.00	-
Sultan AbdulRahman College of H/Tech.		-	-	10,007,000.00	10,007,000.00	13,100,000.00	3,093,000.00	-
Agency for Malaria Control		-	-	45,981,396.00	45,981,396.00	93,000,000.00	47,018,604.00	59,546,000.00
Drugs and Medical Supplies Mgt. Agency		-	-	6,200,000.00	6,200,000.00	122,700,000.00	116,500,000.00	-
Ministry of Environment		-	-	331,472,390.00	331,472,390.00	355,000,000.00	23,527,610.00	36,790,500.00
Parks and Gardens Agency		-	-	66,000,000.00	66,000,000.00	70,000,000.00	4,000,000.00	42,062,000.00



State Environmental Protection Agency		-	-	165,000,000.00	165,000,000.00	210,000,000.00	45,000,000.00	86,650,000.00
Sokoto Erosion and Watershed Management Agency (SEWMA)		-	-	-	-	151,000,000.00	151,000,000.00	-
Ministry for Local Government and Chieftancy		-	-	4,000,000.00	4,000,000.00	11,470,000.00	7,470,000.00	6,800,000.00
Agency for Community Engagement		-	-	-	-	190,000,000.00	190,000,000.00	-
Ministry of Humanitarian Affairs & Social Welfare		-	-	988,545,437.50	988,545,437.50	2,186,500,000.00	1,197,954,562.50	1,197,259,000.00
Sub Total		484,268,161.25	114,212,500.00	11,519,226,673.14	12,117,707,334.39	20,040,507,559.33	7,922,800,224.94	7,591,986,358.34
TOTAL OVERHEAD COST		484,268,161.25	114,212,500.00	56,629,934,211.91	57,228,414,873.16	80,666,057,352.31	23,437,642,479.15	38,110,036,402.12

6 B	Summary of HOP. GOV Over Head Cost		2025 Actual	2025 Budget	Variance	2024 Actual
	BED	Suppl. Notes	484,268,161.25	485,250,000.00	981,838.75	-
	PHC	Suppl. Notes	114,212,500.00	569,000,000.00	454,787,500.00	-
	Total Over Head Cost (HOP.GOV)		598,480,661.25	1,054,250,000.00	455,769,338.75	-
7	CONSOLIDATED REVENUE FUND CHARGES (Including Service Wide Votes)		Actual 2025	Budget 2025	Variance	
	PENSION AND GRATUITY CIVILIAN		11,948,660,233.71	15,965,725,333.27	4,017,065,099.56	
	PENSION AND GRATUITY JUDICIARY		-	-	-	
	PENSION AND GRATUITY PARASTATALS		-	-	-	
	SERVICE WIDE VOTES		-	-	-	
	TOTAL CONSOLIDATED REVENUE FUND CHARGES		11,948,660,233.71	15,965,725,333.27	4,017,065,099.56	



8	SUBVENTION TO PARASTATALS (According to Sector List)		Actual 2025	Budget 2025	Variance
	Administrative Sector				
	Office of the Deputy Governor		2,000,000.00	3,000,000.00	1,000,000.00
	SSG'S Office		4,899,997,765.00	4,900,000,000.00	2,235.00
	Local Government Service Commission		-	300,000,000.00	300,000,000.00
	Local Government Pension Board		-	300,000,000.00	300,000,000.00
	Ministry for Home Affairs		-	2,000,000.00	2,000,000.00
	Government Printing Press		-	2,000,000.00	2,000,000.00
	Ministry for Religious Affairs		-	19,300,000.00	19,300,000.00
	ZAKAT and Endowment Commission (WAQF)		-	19,300,000.00	19,300,000.00
	Sub Total		4,901,997,765.00	5,545,600,000.00	643,602,235.00
	Economic Sector				
	Ministry of Finance		20,212,761,006.44	23,969,363,038.39	3,756,602,031.95
	Ministry of Commerce and Industry		-	-	-
	Sokoto State SME Development Agency		-	-	-
	Ministry of Science and Technology		293,020,576.40	359,100,000.00	66,079,423.60
	Sub Total		20,505,781,582.84	24,328,463,038.39	3,822,681,455.55



	Law and Justice				
	State High Court		-	-	-
	Shari'a Court of Appeal		30,000,000.00	30,000,000.00	-
	Ministry of Justice		-	-	-
	Sub Total		30,000,000.00	30,000,000.00	-
	Social Sector				
	Ministry of Youth and Sports Development		-	5,000,000.00	5,000,000.00
	Ministry for Basic Education		1,190,414,031.00	1,600,000,000.00	409,585,969.00
	State Library Board		-	-	-
	Female Education Board		-	-	-
	Arabic and Islamic Education Commission		500,000.00	500,000.00	-
	Ministry for Local Government and Chieftancy		2,000,000.00	10,500,000.00	8,500,000.00
	Sub Total		1,192,914,031.00	1,616,000,000.00	423,085,969.00
	TOTAL SUBVENTION TO PARASTATALS COST		26,630,693,378.84	31,520,063,038.39	4,889,369,659.55



9	Transfer to Capital Development Funds (According to Sectors)		Actual 2025	Budget 2025	Variance
	List of MDA: Administrative Sector		183,910,378,929.64	254,495,547,341.96	70,585,168,412.32
	List of MDA: Economic Sector		-	-	-
	List of MDA: Law and Justice Sector		-	-	-
	List of MDA: Social Sector		-	-	-
	Total Transfer to Capital Development		183,910,378,929.64	254,495,547,341.96	70,585,168,412.32
10	Details of Aid and Grant Received		Actual 2025	Budget 2025	Variance
	Proceed from Aid and Grant		400,136,361.00	4,672,222,781.12	4,272,086,420.12
	Total Details of Aid and Grant Received		400,136,361.00	4,672,222,781.12	4,272,086,420.12



11	Details of Capital Expenditure (According to Sectors)	SUPPL. NOTES	ACTUAL 2025						
	Administration Sector		BED	PHC	OTHERS	Total Actual 2025	Budget 2025	Variance	Actual 2024
	State Emergency Management Agency (SEMA)		-	-	322,500,000.00	322,500,000.00	322,500,000.00	-	3,551,131,840.00
	Bureau for Public Procurement and Price Intelligence		-	-	28,500,000.00	28,500,000.00	170,000,000.00	141,500,000.00	-
	POVERTY REDUCTION PROGRAMME		-	-	-	-	2,353,500,000.00	2,353,500,000.00	38,000,000.00
	Primary School Staff Pension Board		-	-	-	-	70,000,000.00	70,000,000.00	-
	Pilgrims Welfare Agency		-	-	-	-	500,000,000.00	500,000,000.00	-
	Ministry for Special Duties		-	-	4,550,000.00	4,550,000.00	160,000,000.00	155,450,000.00	11,755,000.00
	SSG'S Office		-	-	16,902,125,588.58	16,902,125,588.58	20,787,397,500.00	3,885,271,911.42	20,076,007,918.91
	NGOs and Donors Agency		-	-	-	-	44,500,000.00	44,500,000.00	-
	Department for Human Rights		-	-	-	-	86,100,000.00		-
	Community and Social Development Agency		-	-	-	-	500,000,000.00	500,000,000.00	-
	Department for IDPs Matters		-	-	-	-	664,911,200.00	664,911,200.00	-
	Sokoto State House of Assembly		-	-	1,000,000,000.00	1,000,000,000.00	3,385,658,806.00	2,385,658,806.00	3,819,850,000.00
	House of Assembly Service Commission		-	-	-	-	19,400,000.00	19,400,000.00	-
	Ministry of Information		-	-	483,286,826.40	483,286,826.40	867,250,539.00	383,963,712.60	145,748,452.72
	Sokoto State Rima Televiosn (Rtv)		-	-	-	-	109,000,000.00	109,000,000.00	-
	Rima Radio		-	-	-	-	305,000,000.00	305,000,000.00	-
	State Newspaper Comp.(The PATH)		-	-	11,051,645.00	11,051,645.00	209,000,000.00	197,948,355.00	-
	Office of Head of Service		-	-	1,637,036,258.00	1,637,036,258.00	3,740,000,000.00	2,102,963,742.00	120,000,000.00



Sokoto State Public Service Institute		-	-	-	-	15,000,000.00	15,000,000.00	-
Sokoto State Independent Electoral Commission		-	-	-	-	160,711,564.00	160,711,564.00	48,247,167.20
Ministry for Home Affairs		-	-	9,500,000.00	9,500,000.00	10,000,000.00	500,000.00	186,530,750.00
Sokoto Marshal Corps		-	-	-	-	90,000,000.00	90,000,000.00	-
Fire Service		-	-	85,297,000.00	85,297,000.00	488,864,054.40	403,567,054.40	-
Government Printing Press		-	-	-	-	50,000,000.00	50,000,000.00	-
Department for Security Matters		-	-	283,237,500.00	283,237,500.00	1,081,000,000.00	797,762,500.00	-
Ministry for Religious Affairs		-	-	5,402,645,662.61	5,402,645,662.61	7,610,662,612.85	2,208,016,950.24	3,688,657,635.92
ZAKAT and Endowment Commission (WAQF)		-	-	-	-	610,200,000.00	610,200,000.00	416,820,000.00
Hisbah Board Sokoto		-	-	-	-	300,000,000.00	300,000,000.00	-
Sub Total		-	-	26,169,730,480.59	26,169,730,480.59	44,710,656,276.25	18,454,825,795.66	32,102,748,764.75



Economic Sector								
Ministry of Agriculture & Natural Resource		-	-	7,554,680,590.46	7,554,680,590.46	9,465,000,000.00	1,910,319,409.54	8,496,090,855.18
College of Agriculture Wurno		-	-	89,983,200.00	89,983,200.00	566,000,000.00	476,016,800.00	-
State Agricultural Development Project		-	-	-	-	135,000,000.00	135,000,000.00	-
International Fund for Agriculture		-	-	-	-	170,000,000.00	170,000,000.00	-
Nigeria CARES- Fadama Programme		-	-	-	-	1,333,260,500.00	1,333,260,500.00	7,950,000,000.00
Fertilizer and Agricultural Supplies Company		-	-	-	-	98,000,000.00	98,000,000.00	-
Ministry of Finance		-	-	522,662,500.00	522,662,500.00	873,190,000.00	350,527,500.00	786,939,983.60
Board of Internal Revenue		-	-	271,994,111.37	271,994,111.37	320,000,000.00	48,005,888.63	-
Ministry of Commerce and Industry		-	-	796,484,887.45	796,484,887.45	874,500,000.00	78,015,112.55	160,820,000.00
Sokoto State SME Development Agency		-	-	83,972,500.00	83,972,500.00	400,000,000.00	316,027,500.00	2,529,000,000.00
Sokoto Central Market		-	-	-	-	75,000,000.00	75,000,000.00	-
Fiscal Responsibility Commission		-	-	-	-	14,250,000.00	14,250,000.00	-
Ministry of Science and Technology		-	-	1,809,479,214.43	1,809,479,214.43	4,863,466,470.00	3,053,987,255.57	1,994,281,937.54
Ministry of Innovation and Digital Economy		-	-	314,689,808.38	314,689,808.38	1,460,900,000.00	1,146,210,191.62	145,460,000.00
Ministry of Energy and Petroleum Resources		-	-	98,840,371.18	98,840,371.18	3,585,000,000.00	3,486,159,628.82	1,965,717,820.59
Department for Rural Electrification		-	-	63,459,200.00	63,459,200.00	1,250,000,000.00	1,186,540,800.00	80,084,200.00
Ministry of Works		-	-	3,926,632,150.07	3,926,632,150.07	18,643,000,000.00	14,716,367,849.93	9,151,830,020.54
Sokoto Road Maintenance Agency		-	-	155,717,876.00	155,717,876.00	400,000,000.00	244,282,124.00	237,854,296.28
Department for Rural Roads		-	-	7,926,301,693.70	7,926,301,693.70	9,493,336,180.17	1,567,034,486.47	431,575,771.81



Ministry of Transport	-	-	24,706,676,732.48	24,706,676,732.48	41,920,000,000.00	17,213,323,267.52	-
Ministry of Culture & Tourism	-	-	82,211,230.74	82,211,230.74	761,000,000.00	678,788,769.26	246,178,765.44
Ministry of Budget and Economic Planning	-	-	213,873,300.00	213,873,300.00	1,300,090,000.00	1,086,216,700.00	515,887,862.75
State Bureau of Statistics	-	-	-	-	150,000,000.00	150,000,000.00	-
Office of the Special Adviser on Economic Matters	-	-	-	-	350,000,000.00	350,000,000.00	-
Ministry of Solid Minerals and Natural Resources	-	-	270,430,000.00	270,430,000.00	283,500,000.00	13,070,000.00	-
Ministry of Water Resources	-	-	5,268,221,793.88	5,268,221,793.88	9,876,403,748.00	4,608,181,954.12	10,228,031,217.80
Water Board	-	-	6,129,151,240.31	6,129,151,240.31	11,453,667,426.39	5,324,516,186.08	882,351,000.00
Rural Water and Sanitation Agency	-	-	28,474,000.00	28,474,000.00	425,000,000.00	396,526,000.00	69,102,500.00
Department for Rural Water	-	-	481,534,378.12	481,534,378.12	1,800,000,000.00	1,318,465,621.88	222,710,589.52
Min of Lands and Housing	-	-	51,459,520,917.40	51,459,520,917.40	70,584,228,976.59	19,124,708,059.19	38,948,270,619.97
SOGIS	-	-	-	-	346,500,000.00	346,500,000.00	92,778,700.00
Sokoto State Housing Cooperation	-	-	14,638,550.28	14,638,550.28	330,000,000.00	315,361,449.72	26,483,750.00
Sokoto Urban & Reg. Planning Department	-	-	92,859,000.00	92,859,000.00	914,000,000.00	821,141,000.00	278,106,000.00
Ministry of Animals and Fisheries Development	-	-	2,250,256,636.96	2,250,256,636.96	4,658,316,121.89	2,408,059,484.93	187,928,162.00
Livestock Development Programme	-	-	43,824,627.38	43,824,627.38	272,000,000.00	228,175,372.62	-
Poultry Development Agency	-	-	10,470,000.00	10,470,000.00	300,000,000.00	289,530,000.00	-
Ministry for Skills Acquisition and Entrepreneurship Development	-	-	30,500,000.00	30,500,000.00	1,200,000,000.00	1,169,500,000.00	-
Sub Total	-	-	114,697,540,510.59	114,697,540,510.59	200,944,609,423.04	86,247,068,912.45	85,627,484,053.02



Law and Justice								
JUDICIAL SERVICE								
COMMISSION		-	-	20,000,000.00	20,000,000.00	300,000,000.00	280,000,000.00	15,700,000.00
State High Court		-	-	-	-	1,385,343,600.00	1,385,343,600.00	-
Shari'a Court of Appeal		-	-	15,000,000.00	15,000,000.00	645,000,000.00	630,000,000.00	-
Ministry of Justice		-	-	791,176,696.35	791,176,696.35	1,750,000,000.00	958,823,303.65	-
Law Reform Commission		-	-	-	-	305,170,000.00	305,170,000.00	-
Sokoto College of Legal & Islamic St.		-	-	79,676,557.75	79,676,557.75	350,000,000.00	270,323,442.25	42,000,000.00
Tenancy Control and Safety of Person Commission		-	-	-	-	72,000,000.00	72,000,000.00	-
Sub Total		-	-	905,853,254.10	905,853,254.10	4,807,513,600.00	3,901,660,345.90	57,700,000.00
Social Sector								
Ministry of Youth and Sports Development		-	-	4,650,000.00	4,650,000.00	2,630,323,681.00	2,625,673,681.00	465,776,500.00
Commission for Persons Living With Disabilities		-	-	278,199,591.67	278,199,591.67	400,000,000.00	121,800,408.33	-
Ministry for Women Affairs		-	-	361,803,181.25	361,803,181.25	5,656,116,120.00	5,294,312,938.75	1,800,855,000.00
Ministry for Basic Education		-	-	16,938,852,358.56	16,938,852,358.56	24,540,787,353.75	7,601,934,995.19	1,935,592,283.02
Sultan Maccido Institute for Qur'ani & General Studies		-	-	1,503,514,451.08	1,503,514,451.08	4,841,801,000.00	3,338,286,548.92	-
State Universal Basic Education Board (SUBEB)		3,997,603,677.97	-	-	3,997,603,677.97	8,915,452,719.51	4,917,849,041.54	3,920,885,372.46
State Agency for Mass Education		-	-	163,680,900.00	163,680,900.00	163,680,900.00	-	122,116,475.00
State Agency for Normadic Education1		-	-	88,796,745.52	88,796,745.52	228,422,807.00	139,626,061.48	-
State Library Board		-	-	99,489,788.90	99,489,788.90	261,581,000.00	162,091,211.10	18,000,000.00
Female Education Board		-	-	8,250,000.00	8,250,000.00	670,000,000.00	661,750,000.00	-
Arabic and Islamic Education Commission		-	-	120,806,000.00	120,806,000.00	880,000,000.00	759,194,000.00	65,000,000.00



Ministry for Higher Education	-	-	581,733,741.61	581,733,741.61	1,084,400,000.00	502,666,258.39	1,037,331,170.17
Sokoto State Polytechnic	-	-	624,601,928.76	624,601,928.76	651,057,279.76	26,455,351.00	-
Shehu Shagari Collage of Education Sokoto	-	-	444,369,150.33	444,369,150.33	970,435,751.55	526,066,601.22	-
Sokoto State University	-	-	396,705,662.24	396,705,662.24	1,114,049,750.89	717,344,088.65	-
State college of basic and remedial studies	-	-	424,204,485.52	424,204,485.52	1,651,000,000.00	1,226,795,514.48	-
Sokoto State Scholarship and Students Matters	-	-	-	-	47,090,000.00	47,090,000.00	-
Shehu Shagari University of Education	-	-	207,614,650.00	207,614,650.00	1,189,000,000.00	981,385,350.00	-
Ministry of Health	-	-	2,569,325,863.09	2,569,325,863.09	13,757,683,712.80	11,188,357,849.71	484,975,602.22
Sokoto State contributory health care mgt agency	-	-	-	-	152,000,000.00	152,000,000.00	-
Primary Health Care Development Agency	-	472,270,934.72	-	472,270,934.72	9,420,018,880.00	8,947,747,945.28	313,790,422.00
Specialist Hospital	-	-	-	-	848,749,098.70	848,749,098.70	-
Orthopedic Hospital Wamakko	-	-	-	-	155,000,000.00	155,000,000.00	-
College of Nursing Sciences	-	-	121,937,000.00	121,937,000.00	615,000,000.00	493,063,000.00	-
College of Nursing Sciences, Tambuwal	-	-	-	-	515,000,000.00	515,000,000.00	-
Sultan AbdulRahman College of H/Tech.	-	-	28,263,544.00	28,263,544.00	482,000,000.00	453,736,456.00	321,180,511.50
Ministry of Environment	-	-	7,348,567,752.08	7,348,567,752.08	15,364,870,000.00	8,016,302,247.92	2,835,289,503.09
Parks and Gardens Agency	-	-	1,492,221,380.07	1,492,221,380.07	2,183,531,000.00	691,309,619.93	-
Ministry for Local Government and Chieftancy	-	-	-	-	213,000,000.00	213,000,000.00	2,574,155,000.00
Ministry of Humanitarian Affairs & Social Welfare	-	-	238,358,314.17	238,358,314.17	3,741,400,000.00	3,503,041,685.83	-
Sub Total	3,997,603,677.97	472,270,934.72	34,045,946,488.85	38,515,821,101.54	103,343,451,054.96	64,827,629,953.42	15,894,947,839.46
TOTAL CAPITAL EXPENDITURE COST	3,997,603,677.97	472,270,934.72	175,819,070,734.13	180,288,945,346.82	353,806,230,354.25	173,431,185,007.43	133,682,880,657.23



11 B	Summary of HOP. GOV Capital Expenditure Cost		2025 Actual	2025 Budget	Variance	2024 Actual
	BED	Suppl. Notes	3,997,603,677.97	8,915,452,719.51	4,917,849,041.54	-
	PHC	Suppl. Notes	472,270,934.72	9,420,018,880.00	8,947,747,945.28	-
	Total Capital Expenditure Cost (HOP.GOV)		4,469,874,612.69	18,335,471,599.51	13,865,596,986.82	-
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT					
			Amount 2025	Amount 2024		
			N	N		
	CRF Bank Balance		9,544,402,407.39	29,730,476,314.64		
	CDF Bank Balance		10,233,679,323.64	10,671,563.41		
	Total Book Balances		19,778,081,731.03	29,741,147,878.05		
13	CLOSING BOOK BALANCES OF SUB-TREASURY		Amount 2025	Amount 2024		
	Sub- Treasury Sokoto		-	-		
	Total Balances of Sub Treasury		-	-		



14	CLOSING CASH BOOK BALANCES OF MINISTRIES, DEPARTMENTS (BY SECTORS)	Actual 2025	Actual 2024
	Administrative Sector		
	Government House	153,805.45	139,823.14
	Bureau for Public Procurement and Price Intelligence	7,480.00	6,800.00
	Local Government Pension Board	64,260.05	58,418.23
	Ministry for Special Duties	6,421.64	5,837.85
	Pilgrims Welfare Agency	766,692,975.27	696,993,613.88
	SOSACAT	11,000.00	10,000.00
	House of Assembly Service Commission	474.98	431.80
	Ministry of Information	82,406.79	74,915.26
	Sokoto State Television (Rtv)	553,692.29	503,356.63
	The PATH	5,192.72	4,720.65
	Office of Head of Service	100,299.74	91,181.58
	Government Printing	7,465.43	6,786.75
	Waziri Junaidu History Bureau	20,863.00	18,966.36
	Community Development Department	433,639.83	394,218.03
	Ministry for Home Affairs	23,153,390.01	21,048,536.37
	Fire Service	6,183,450.78	5,621,318.89
	Department for Security Matters	38,500.00	35,000.00
	Ministry for Religious Affairs	627,045.29	570,041.17
	ZAKAT and Endowment Commission (WAQF)	41,206.30	37,460.27
	Hisbah Board Sokoto	1,197,680.00	1,088,800.00
	Sub Total	799,381,249.55	726,710,226.86



	Economic Sector		-	
	Ministry of Agriculture & Natural Resource		1,100,000.00	1,000,000.00
	SADP		550,000.00	500,000.00
	FASCO		57,034.60	51,849.64
	IFAD		18,787.67	17,079.70
	FADAMA II		901,526,129.77	819,569,208.88
	Ministry of Finance		324,454.69	294,958.81
	Subtreasury		10,117.28	9,197.53
	Board of Internal Revenue		1,572,912.52	1,429,920.47
	Giginya Hotel		2,324,460.60	2,113,146.00
	Shukura Hotel		42,416.00	38,560.00
	Information and Communication Technology		330,000.00	300,000.00
	Ministry of Innovation and Digital Economy		33,181.50	30,165.00
	Ministry of Energy and Petroleum Resources		405,482.55	368,620.50
	Department for Rural Electrification		577,818.89	525,289.90
	Ministry of Works & Transport		19,523.35	17,748.50
	Works School		860.75	782.50
	Department for Rural Roads		22,273.39	20,248.54
	Ministry of Culture & Tourism		15,536.40	14,124.00
	Ministry of Budget and Economic Planning		1,321,196.20	1,201,087.45
	Social Development Goals		32,596.82	29,633.47
	Social Intervention		294,509.27	267,735.70
	NGO's		116,645.94	106,041.76



	Human Right		224,719.66	204,290.60
	Ministry for Local Government		135,300.00	123,000.00
	Ministry of Water Resources		29,846.77	27,133.43
	Water Board		2,733.47	2,484.97
	Rural Water and Sanitation Agency		2,363.41	2,148.55
	Department for Rural Water		21,076,490.16	19,160,445.60
	Min of Lands and Housing		69,720.27	63,382.06
	Sokoto Urban & Reg. Planning Department		34,736.94	31,579.04
	Ministry of Animals and Fisheries Development		4,661.33	4,237.57
	Poultry Development Agency		4,059,956.92	3,690,869.93
	AGILE		2,174,511.27	1,976,828.43
	ACreSAL		938,510,978.38	853,191,798.53
	Sub Total		-	
			-	
	Law and Justice		-	
	State High Court		449,570.00	408,700.00
	Shari'a Court of Appeal		-	-
	Ministry of Justice		77,813.98	70,739.98
	Sub Total		527,383.98	479,439.98



	Social Sector		-	
	Ministry for Women Affairs		-	
	Ministry for Basic Education		554.86	504.42
	Sultan Maccido Institute for Qur'ani & General Studies		271,825.38	247,113.98
	State Universal Basic Education Board (SUBEB)		117,386.23	106,714.75
	Sokoto State Teachers Service Board		8,671,880,835.27	7,883,528,032.06
	State Agency for Mass Education		550,000.00	500,000.00
	State Library Board		26,491.30	24,083.00
	Female Education Board		4,482.23	4,074.75
	Arabic and Islamic Education Commission		759,243.24	690,221.13
	Ministry for Higher Education		186,721.16	169,746.51
	Collage of Education Sokoto		137,995.22	125,450.20
	Shehu Shagari University of Education		7,634,995.46	6,940,904.96
	Hospital Service Management Board		528,418.55	480,380.50
	Specialist Hospital		14,074.86	12,795.33
	Maryam Abacah Women and Children Hospital		11,307.62	10,279.65
	Noma Hospital		145.97	132.70
	Sokoto State Health Care Development Agency		1,807.99	1,643.63
	SOCHEMA		28,691.30	26,083.00
	Agency for Malaria Control		4,439.74	4,036.13
	College of Nursing Sciences		6,650.91	6,046.28
	College of Nursing Sciences, Tambuwal		89,009.99	80,918.17
	Ministry of Environment		1,171,142.01	1,064,674.55
	Sub Total		23,302.06	21,183.69
	Total Details of Cash Book Balances		8,683,449,521.33	7,894,045,019.39
			10,421,869,133.24	9,474,426,484.76



15	INVESTMENT	Units	Price (2025)	Amount 2025(value)	Amount 2024(value)
	AFRICA PRUDENTIAL	364,900.00	16.05	5,856,645.00	3,612,559.50
	ASO SAVINGS	5,000,000.00	0.50	2,500,000.00	2,500,000.00
	BUA CEMENT PLC	34,213,679.00	203.00	6,945,376,837.00	3,250,299,505.00
	CONOIL PLC	200.00	276.00	55,200.00	55,200.00
	UBA	5,519,609.00	47.50	262,181,427.50	182,699,057.90
	MTN (NIGERIA)	252,650.00	650.00	164,222,500.00	42,950,500.00
	NIGER DELTER POWER HOLDING COMPANY	22,946,222.00	1.00	22,946,222.00	22,946,222.00
	Total Investment		1,194.05	7,403,138,831.50	3,505,063,044.40

16	LIST OF OUTSTANDING IMPREST	Amount 2025	Amount 2024
	Administrative Sector		
	Office of the Deputy Governor	94,655,000.00	94,655,000.00
	Pilgrims Welfare Agency	1,562,431,787.03	1,562,431,787.03
	Ministry for Special Duties	16,300,000.00	16,300,000.00
	SSG'S Office	285,598,450.00	285,598,450.00
	Office of Head of Service	166,042,543.75	166,042,543.75
	Office of Auditor General	29,830,000.00	29,830,000.00
	Sokoto State Independent Electoral Commission	9,513,000.00	9,513,000.00
	Ministry for Home Affairs	77,908,550.00	77,908,550.00
	Ministry for Religious Affairs	225,696,000.00	225,696,000.00
	ZAKAT and Endowment Commission (WAQF)	452,403,707.72	452,403,707.72
	Department of Estbalishment and Pensions	-	6,240,000.00
	Ministry for Local Government	-	47,650,000.00
	Sub Total	2,920,379,038.50	2,974,269,038.50



	Economic Sector			
	Ministry of Agriculture & Natural Resource		-	67,379,000.00
	Mass Transit Sokoto		73,881,789.79	73,881,789.79
	Works School Sokoto		8,000,000.00	8,000,000.00
	Ministry of Budget and Economic Planning		7,500,000.00	7,500,000.00
	Ministry of Solid Minerals and Natural Resources		-	25,000,000.00
	Ministry of Water Resources		59,801,800.00	59,801,800.00
	Water Board		23,040,000.00	23,040,000.00
	Rural Water and Sanitation Agency		32,801,500.00	32,801,500.00
	Department for Rural Water		17,886,435.00	17,886,435.00
	Min of Lands and Housing		-	86,999,400.00
	Sokoto Geographical Information Systems		45,386,266.00	45,386,266.00
	Sub Total		268,297,790.79	447,676,190.79
	Law and Justice Sector		-	-
	Sub Total		-	-



	Social Sector			
	Ministry of Youth and Sports Development		-	265,918,000.00
	Ministry for Basic Education		15,792,000.00	15,792,000.00
	State Universal Basic Education Board (SUBEB)		83,620,120.00	83,620,120.00
	State Library Board		18,000,000.00	18,000,000.00
	Teachers Service Board		25,660,000.00	25,660,000.00
	Ministry for Higher Education		40,739,200.00	40,739,200.00
	Ministry of Humanitarian Affairs & Social Welfare		53,320,000.00	29,500,000.00
	Social Investment		13,004,000.00	13,004,000.00
	Special Marshall		5,400,000.00	5,400,000.00
	Ministry of Culture and Tourism		2,019,000.00	20,109,000.00
	SPORA		137,746,000.00	137,746,000.00
	Ministry of Health		53,320,000.00	53,320,000.00
	Ministry for Local Government		47,650,000.00	-
	Sub Total		496,270,320.00	708,808,320.00
	Total Outstanding Imprest		3,684,947,149.29	4,130,753,549.29



17	LIST OF OUTSTANDING ADVANCES				
	DETAILS	PRINCIPAL	RE - PAYMENT 2025	TOTAL REPAYMENT	BALANCE
	Dogon Daji Community Bank	17,340,000.00	-	1,773,999.94	15,566,000.06
	Gwadabawa Micro Finance Bank Sokoto	16,830,000.00	-	2,524,500.00	14,305,500.00
	Nagarta Micro Finance	3,162,000.00		3,121,322.73	40,677.27
	Yabo Micro Finance	19,043,400.00	-	952,170.00	18,091,230.00
	Traders loan	2,000,000,000.00	-	212,672,874.60	1,787,327,125.40
	Zenith Agric Loan	1,000,000,000.00	-	-	1,000,000,000.00
	Spora Buses & Taxes	592,515,000.00	1,200,000.00	17,486,426.15	575,028,573.85
	Spora Individuals Taxis	201,125,925.00	-	119,687,375.00	81,438,550.00
	Bado Housing Estate	826,429,524.16	301,388,774.84	826,429,524.16	-
	Mana Housing Estate	274,806,969.00	115,375,408.13	274,806,969.00	-
	Kalambaina Housing Estate	2,500,000,000.00	356,862,084.36	851,086,617.79	1,648,913,382.21
	Judicial Staff Loan	319,000,000.00	259,139,232.00	319,000,000.00	-
	Motor Cycle Loan	930,265,000.00	372,106,151.88	744,212,303.76	186,052,696.24
	TOTAL	8,700,517,818.16	1,406,071,651.21	3,236,391,634.06	5,326,763,735.03

18	REVOLVING LOAN ACCOUNT	Balance as at 1/1/2025	Additional	Loan Paid Back	Remarks
					N
	List of Loans				Balance as at 31/12/2025
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total Revolving Loan Account	-	-	-	-



19	EXTERNAL LOANS: FGN/STATE/LGA	Amount N	Amount N	N	Remarks N
		Balance as at 1/1/2025	Additional	Loan Paid Back	Balance as at 31/12/2025
	Sokoto State Rural Access Agricultural Marketing Project (AFDF1)	5,582,107,671.30	-	14,326,399.19	5,905,508,700.00
	Sokoto State Healh Service Rehabilitation project (AFDF)	573,205,670.01	-	30,834,780.66	50,228,595.59
	Sokoto State Health Service Rehabilitation project (AFDF)	782,071,019.90	-	41,893,050.71	579,461,936.68
	Sokoto State Health Service Rehabilitation project (AFDF)	50,190,978.86	-	2,688,436.66	782,657,439.21
	Sokoto State Health Services Rehabilitation Project (AFDF)	5,463,170,544.61	-	281,575,050.75	3,329,488,853.45
	Sokoto State Health Services Rehabilitation Project (AFDF)	3,326,995,055.36	-	178,216,706.65	4,823,393,070.15
	Sokoto State Health System Development-(IDA)	6,379,133,807.09	-	581,140,131.41	5,763,697.17
	Sokoto HIV/AIDS Programme-(IDA)	2,031,166,912.83	-	206,673,314.52	1,806,187,548.94
	Sokoto State health system Dev. Pro(Addt financing) (IDA)	4,848,130,771.75	-	143,083,590.16	4,661,908,461.84
	Sokoto state third National Fadama Development Project(IDA)	8,393,113,929.18	-	263,024,142.69	8,053,115,520.29
	sokoto state 2nd HIV/AIDS Programme (IDA)	4,186,544,624.65	-	176,663,379.22	3,979,992,597.63
	Sokoto state youth Employment & social Support Operation(IDA)	27,635,716,800.00	-	15,140,126.88	25,834,627,800.00



Sokoto state Nigeria For Women Program Scale Up (IDA)	-	-	20,841,755.39	-
sokoto state agric community Development (100%) IFAD	5,822,075,616.03	-	576,180,324.70	5,241,196,210.82
sokoto state community Based Agric & Rural Dev prog (IFAD)	3,230,680,897.21		226,227,725.35	2,986,113,018.55
Exchange rate Differentials from Jan - Jun 2024	-		374,562,050.31	35,412,121,279.90
Sokoto State Agro Climatic Resillience in Semi-Arid Landscapes (ACReSAL) Project	-			9,098,651,614.66
Sokoto State Nigeria Erosion and Watershed Management Project 1	-			-
Sokoto State Rural Access and Agricultural Marketing Project (RAAMP) IDA	-			22,250,866,721.46
Total	78,304,304,298.78	-	3,133,070,965.25	134,801,283,066.34
Additional Notes				
The translation rate used to convert dollar into naira was 1,435.2571 /dollar according to CBN rate as at 31st December,2025. i.e \$ 93,921,349.05*1,435.2571 =N= 134,801,283,066.34				



20	FGN/STATE/LGC BONDS & TREASURY BONDS & OTHERS				
	List of Loans	Amount N	Amount N	N	Remarks N
		Balance as at 1/1/2025	Additional	Loan Paid Back	Balance as at 31/12/2025
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total loans	-	-	-	-
21	NIGERIAN TREASURY BILLS (NTB)	Amount N	Amount N	N	Remarks N
		Balance as at 1/1/2025	Additional	Loan Paid Back	Balance as at 31/12/2025
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
22	DEVELOPMENT LOAN STOCK	Amount N	Amount N	N	Remarks N
	List of Loans	Balance as at 1/1/2025	Additional	Loan Paid Back	Balance as at 31/12/2025
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total loans	-	-	-	-



23	OTHER INTERNAL LOANS (Promissory Note)				Remarks
	List of Loans	Amount N	Amount N	N	N
		Balance as at 1/1/2025	Additional	Loan Paid Back	Balance as at 31/12/2025
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total loans	-	-	-	-
24	OTHER INTERNAL LOANS FROM OTHER FUNDS				
		Amount N	Amount N	Amount N	Remarks N
	List of Loans	Balance as at 1/1/2025	Additional	Loan Paid Back	Balance as at 31/12/2025
	State Bonds SUKKUK (STATE BONDS)	6,428,571,428.57	-	1,428,571,428.57	5,000,000,000.00
	CBN Health Interventionn	1,333,333,333.28	-	222,222,222.24	1,111,111,111.04
	CBN Differentiated Cash Reserve Requirement	30,000,000,000.00	-	6,358,638,147.88	23,641,361,852.12
	Commercial Bank Loan	1,125,000,000.02	6,112,641,070.89	1,125,000,000.02	6,112,641,070.89
	Intervention of Capital Project	-	-	933,231,922.28	-
	Contractor Arrears	5,656,863,493.29	-	0.01	5,656,863,493.28
	Gratuity Arrears	10,866,065,889.19	-	4,996,875,194.09	5,869,190,695.10
	TOTAL	55,409,834,144.35	6,112,641,070.89	15,064,538,915.09	47,391,168,222.43



	BASIC EDUCATION EXPENDITURE						
25 A	MDA	Suppl. Notes	Programme	Function Code	Economic Classification	Descriptions	Amount
	SUBEB		Increase in access, retention, and completion rate at all levels	PRE-PRIMARY AND PRIMARY EDUCATION	PERSONNEL COST	SALARY	461,050,382.65
	MINISTRY OF BASIC EDUCATION		Equity and inclusiveness in the provision of educational services	PRIMARY EDUCATION	OVERHEAD COST	Books & Consumerbles	454,268,161.25
	SUBEB		Adequate infrastructure at all levels	PRE-PRIMARY AND PRIMARY EDUCATION	CAPITAL EXPENDITURE	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,997,603,677.97
	MINISTRY OF BASIC EDUCATION		Education Sector Expenditures Not Elsewhere Classified	PRIMARY EDUCATION	OVERHEAD COST	TEACHERS DEVELOPMENT & WELFARE PACKAGES	30,000,000.00
	Total Baic Education Expenditure						4,942,922,221.87



	PRIMARY HEALTH CARE EXPENDITURE						
25 B	MDA	Suppl. Notes	Programme	Function Code	Economic Classification	Descriptions	Amount
	PHC Development Agency		Effective governance of the health system	SPECIALIZED HOSPITAL SERVICES	PERSONNEL COST	SALARY	1,699,245,084.61
	Ministry of Health		Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	PUBLIC HEALTH SERVICES	OVERHEAD COST	Medicines	91,770,000.00
	PHC Development Agency		Provision of universal health coverage and financial risk protection for citizens	SPECIALIZED HOSPITAL SERVICES	CAPITAL EXPENDITURE	Hospital Consumerbles	472,270,934.72
	PHC Development Agency		Health Sector Expenditures Not Elsewhere Classified	PUBLIC HEALTH SERVICES	OVERHEAD COST	Hospital Consumerbles	22,442,500.00
	Total PHC Expenditure						2,285,728,519.33
	BED & PHC SUMMARY						
25 C	SECTOR	Suppl. Notes	Personnel Cost	Over Head Cost	Capital Expenditure	Total	
	Basic Education		461,050,382.65	484,268,161.25	3,997,603,677.97	4,942,922,221.87	
	Primary Health Care		1,699,245,084.61	114,212,500.00	472,270,934.72	2,285,728,519.33	
	Total BED & PHC Expenditure		2,160,295,467.26	598,480,661.25	4,469,874,612.69	7,228,650,741.20	



STATUTORY ALLOCATION 2024

NOTE A	STATUTORY ALLOCATION 2024			
	A	B	C	
MONTHS	NET RECEIPT	DEDUCTION AT SOURCE	ADDITIONAL SRA	TOTAL
	N	N	N	N
January	2,560,975,047.31	1,221,614,227.84	-	1,339,360,819.47
February	3,195,267,884.86	1,225,643,472.99	-	1,969,624,411.87
March	1,470,189,628.40	1,361,820,946.82	-	108,368,681.58
April	1,974,729,444.59	1,125,460,323.73	-	849,269,120.86
May	1,653,203,614.45	1,116,796,454.05	-	536,407,160.40
June	899,356,048.75	1,096,483,196.30	-	(197,127,147.55)
July	721,602,457.34	1,091,693,428.86	-	(370,090,971.52)
August	863,029,443.35	1,310,505,958.89	-	(447,476,515.54)
September	1,055,828,989.08	1,315,701,156.23	-	(259,872,167.15)
October	634,416,596.91	1,304,345,732.49	-	(669,929,135.58)
November	366,793,007.72	1,297,134,318.41	-	(930,341,310.69)
December	2,589,890,915.59	1,357,033,154.25	-	1,232,857,761.34
Total	17,985,283,078.35	14,824,232,370.86	-	3,161,050,707.49



STATUTORY ALLOCATION 2025

NOTE B	STATUTORY ALLOCATION 2025			
	A	B	B1	
MONTHS	GROSS RECEIPT	DEDUCTION AT SOURCE	ADDITIONAL SRA	NET RECEIPT
	N	N	N	N
January	2,471,948,213.48	1,254,519,887.99	-	1,217,428,325.49
February	5,065,250,089.43	1,280,000,061.62	-	3,785,250,027.81
March	5,399,151,447.97	1,288,997,403.62	-	4,110,154,044.35
April	6,227,932,323.48	1,311,329,822.42	-	4,916,602,501.06
May	6,357,988,583.24	1,314,834,332.42	-	5,043,154,250.82
June	5,800,924,096.15	1,299,823,612.70	-	4,501,100,483.45
July	6,994,035,222.48	1,331,973,313.71	-	5,662,061,908.77
August	9,048,218,502.69	1,330,845,307.79	-	7,717,373,194.90
September	10,089,776,625.00	1,358,911,240.22	-	8,730,865,384.78
October	8,574,539,739.96	1,318,081,503.79	-	7,256,458,236.17
November	9,591,796,630.87	1,345,492,617.62	-	8,246,304,013.25
December	9,852,063,159.41	1,352,505,787.55	-	8,499,557,371.86
Total	85,473,624,634.16	15,787,314,891.45	-	69,686,309,742.71



VALUE ADDED TAX (VAT) 2025

NOTE C	VALUE ADDED TAX (VAT) 2025			
MONTHS	C		C1	
	VAT 2025		ADDITIONAL VAT	
	N	N	N	N
January	6,742,387,340.11	-	-	6,742,387,340.11
February	8,454,105,464.26	-	-	8,454,105,464.26
March	7,159,485,769.27	-	-	7,159,485,769.27
April	6,837,804,471.41	-	-	6,837,804,471.41
May	6,966,428,998.65	-	-	6,966,428,998.65
June	7,962,694,443.26	-	-	7,962,694,443.26
July	7,259,387,218.21	-	-	7,259,387,218.21
August	7,639,904,051.04	-	-	7,639,904,051.04
September	7,637,173,348.44	-	-	7,637,173,348.44
October	9,501,777,662.15	-	-	9,501,777,662.15
November	7,907,880,747.45	-	-	7,907,880,747.45
December	5,669,141,199.45	-	-	5,669,141,199.45
Total	89,738,170,713.70	-	-	89,738,170,713.70



OTHER SOURCES OF REVENUE 2025

NOTE D	OTHER SOURCES OF REVENUE 2025			
MONTHS	D1	D2	D3	D4
	EXCESS CRUDE 2025	EXCHANGE DIFFERENTIAL 2025	REFUND OF BANK CHARGES 2025	NON OIL REVENUE 2025
	N	N	N	N
January	-	-	-	-
February	-	-	-	-
March	-	-	-	-
April	3,170,289,642.93	-	-	-
May	-	551,660,208.08	-	-
June	-	524,682,909.13	-	-
July	-	274,646,739.96	-	776,566,046.94
August	-	280,343,644.17	-	-
September	-	283,995,590.43	-	-
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
Total	3,170,289,642.93	1,915,329,091.77	-	776,566,046.94



NOTE D II				
MONTHS	D5	D6	D7	D8
	EXCHANGE GAIN 2025	AUGMENTATION 2025	BOND ISSUANCE PROGRAMME 2024	NON OIL REVENUE 2024
	N	N	N	N
January	2,697,964,020.02	-	-	-
February	-	1,445,810,666.20	-	-
March	-	-	-	-
April	192,239,847.48	-	-	-
May	-	-	-	-
June	-	-	-	-
July	-	-	-	-
August	-	-	-	-
September	-	-	-	-
October	-	-	-	-
November	-	-	-	1,133,460,921.81
December	-	2,000,000,000.00	-	755,640,614.54
Total	2,890,203,867.50	3,445,810,666.20	-	1,889,101,536.35



NOTE E				
MONTHS	D9 ECOLOGICAL FUNDS 2025	D10 EMTL 2025	E1 FOREX 2025	E2 SOLID MINERALS REVENUE 2025
				-
January	141,722,232.79	179,610,840.00	-	-
February	175,447,744.91	240,359,761.39	-	-
March	150,623,388.35	400,597,234.65	-	194,184,199.49
April	173,142,100.67	400,597,235.00	-	-
May	186,599,789.88	449,100,969.58	-	-
June	170,842,006.50	318,588,038.01	-	-
July	196,067,628.98	336,854,797.51	-	-
August	251,577,638.48	431,502,971.29	-	-
September	279,745,151.73	367,960,692.92	-	-
October	231,050,472.03	579,434,027.81	-	-
November	258,461,585.86	542,196,736.52	-	-
December	265,474,755.79	449,589,235.93	-	-
Total	2,480,754,495.97	4,696,392,540.61	-	194,184,199.49



NOTE E II				
MONTHS	E3 INFRASTRUCTURE & SECURITY DEV. FUNDS 2025	E4 PROJECT GAZETTE 2025	E5 NNLG 2025	E6 DEBT SWAP (NET OFF) 2025
January	-	-		
February	-	5,000,000,000.00		-
March	5,837,837,837.84	-	3,326,873,385.01	-
April	5,405,405,405.41	5,000,000,000.00	5,555,555,555.56	-
May	-	-	2,724,806,201.55	-
June	13,513,513,513.52	-	3,972,868,217.05	-
July	6,756,756,756.76	-	3,875,968,992.25	2,010,518,921.00
August	-	-	-	-
September	17,702,702,702.70	-	5,813,953,488.37	-
October	-	-	-	-
November	-	-	-	-
December	-	-	-	-
Total	49,216,216,216.23	10,000,000,000.00	25,270,025,839.79	2,010,518,921.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

	Administrative Sector					
	Government House					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100100100	21010101	Government House	SALARY	204,661,877.86	204,495,679.66	166,198.20
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100100100	22020101	Government House	LOCAL TRAVEL & TRANSPORT: TRAINING	299,445,066.00	147,763,767.00	151,681,299.00
011100100100	22020102	Government House	LOCAL TRAVEL & TRANSPORT: OTHERS	83,880,000.00	24,450,000.00	59,430,000.00
011100100100	22020301	Government House	OFFICE STATIONERIES / COMPUTER CONSUMABLES	38,500,000.00	2,700,000.00	35,800,000.00
011100100100	22020401	Government House	VEHICLE / TRANSPORT EQUIPMENT	50,615,680.00	38,850,000.00	11,765,680.00
011100100100	22020402	Government House	MAINTENANCE OF OFFICE FURNITURE	240,000,000.00	219,850,500.00	20,149,500.00
011100100100	22020406	Government House	OTHER MAINTENANCE SERVICES	993,030,430.00	985,821,405.00	7,209,025.00
011100100100	22020702	Government House	INFORMATION TECHNOLOGY CONSULTING	6,600,000.00	0.00	6,600,000.00
011100100100	22021003	Government House	PUBLICITY & ADVERTISEMENTS	30,000,000.00	25,111,924.00	4,888,076.00
011100100100	22021007	Government House	WELFARE PACKAGES	662,920,840.00	660,391,001.53	2,529,838.47
011100100100	22020803	Government House	PLANT / GENERATOR FUEL COST	245,191,400.00	242,781,529.00	2,409,871.00
011100100100	22020404	Government House	MAINTENANCE OF OFFICE / IT EQUIPMENTS	849,350,000.00	845,621,732.00	3,728,268.00
011100100100	22021004	Government House	MEDICAL EXPENSES-LOCAL	20,000,000.00	17,880,000.00	2,120,000.00



	Office of the Deputy Governor					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100100200	21010101	Office of the Deputy Governor	SALARY	11,190,999.00	11,190,240.99	758.01
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100100200	22020101	Office of the Deputy Governor	LOCAL TRAVEL & TRANSPORT: TRAINING	116,020,000.00	113,647,000.00	2,373,000.00
011100100200	22021007	Office of the Deputy Governor	WELFARE PACKAGES	190,000,000.00	180,600,000.00	9,400,000.00
011100100200	22020202	Office of the Deputy Governor	TELEPHONE CHARGES	4,000,000.00	3,000,000.00	1,000,000.00
011100100200	22020301	Office of the Deputy Governor	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	5,000,000.00	10,000,000.00
011100100200	22020402	Office of the Deputy Governor	MAINTENANCE OF OFFICE FURNITURE	62,000,000.00	51,000,000.00	11,000,000.00
011100100200	22030101	Office of the Deputy Governor	MOTOR CYCLE ADVANCES	3,000,000.00	0.00	3,000,000.00
011100100200	22020702	Office of the Deputy Governor	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	5,000,000.00	5,000,000.00
011100100200	22020102	Office of the Deputy Governor	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	39,000,000.00	1,000,000.00
011100100200	22020406	Office of the Deputy Governor	OTHER MAINTENANCE SERVICES	192,000,000.00	185,055,000.00	6,945,000.00
011100100200	22020401	Office of the Deputy Governor	VEHICLE / TRANSPORT EQUIPMENT	82,000,000.00	56,100,000.00	25,900,000.00
011100100200	22020305	Office of the Deputy Governor	PRINTING OF NON SECURITY DOCUMENTS	27,980,000.00	27,980,000.00	0.00
011100100200	22020801	Office of the Deputy Governor	MOTOR VEHICLE FUEL COST	21,000,000.00	20,520,000.00	480,000.00



	State Emergency Management Agency (SEMA)					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100800100	21010101	State Emergency Management Agency (SEMA)	SALARY	3,600,000.00	3,599,925.00	75.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100800100	22020101	State Emergency Management Agency (SEMA)	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,610,000.00	2,390,000.00
011100800100	22020103	State Emergency Management Agency (SEMA)	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	3,450,000.00	550,000.00
011100800100	22020701	State Emergency Management Agency (SEMA)	FINANCIAL CONSULTING	4,000,000.00	0.00	4,000,000.00
011100800100	22020802	State Emergency Management Agency (SEMA)	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	400,000.00	600,000.00
011100800100	22020404	State Emergency Management Agency (SEMA)	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	2,790,000.00	2,210,000.00
011100800100	22021003	State Emergency Management Agency (SEMA)	PHONE CITY & ADVERTISEMENTS	4,000,000.00	0.00	4,000,000.00
011100800100	22021007	State Emergency Management Agency (SEMA)	SOFTWARE PACKAGES	5,000,000.00	0.00	5,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011100800100	23010108	State Emergency Management Agency (SEMA)	PURCHASE OF BUSES	30,000,000.00	0.00	30,000,000.00
011100800100	23010139	State Emergency Management Agency (SEMA)	EMERGENCY RELIEF MATERIALS	3,427,750,000.00	3,415,072,000.00	12,678,000.00
011100800100	23010139	State Emergency Management Agency (SEMA)	EMERGENCY RELIEF MATERIALS	50,000,000.00	49,600,000.00	400,000.00
011100800100	23020101	State Emergency Management Agency (SEMA)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	13,500,000.00	6,500,000.00
011100800100	23040105	State Emergency Management Agency (SEMA)	WATER POLLUTION PREVENTION & CONTROL	50,000,000.00	36,070,000.00	13,930,000.00
011100800100	23010134	State Emergency Management Agency (SEMA)	PURCHASE OF DIVING EQUIPMENT	30,000,000.00	15,000,000.00	15,000,000.00
011100800100	23040102	State Emergency Management Agency (SEMA)	SESION & FLOOD CONTROL	415,000,000.00	21,889,840.00	393,110,160.00
011100800100	23020118	State Emergency Management Agency (SEMA)	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000.00	0.00	10,000,000.00



	Bureau for Public Procurement and Price Intelligence					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011101000100	21010101	Bureau for Public Procurement and Price Intelligence	SALARY	3,758,005.00	3,754,656.27	3,348.73
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011101000100	22020101	Bureau for Public Procurement and Price Intelligence	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	800,000.00	200,000.00
011101000100	22020102	Bureau for Public Procurement and Price Intelligence	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	1,500,000.00	1,500,000.00
011101000100	22020301	Bureau for Public Procurement and Price Intelligence	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	0.00	50,000.00
011101000100	22020201	Bureau for Public Procurement and Price Intelligence	ELECTRICITY CHARGES	1,850,000.00	900,000.00	950,000.00
011101000100	22020401	Bureau for Public Procurement and Price Intelligence	VEHICLE / TRANSPORT EQUIPMENT	800,000.00	0.00	800,000.00
011101000100	22020402	Bureau for Public Procurement and Price Intelligence	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	300,000.00	2,700,000.00
011101000100	22020404	Bureau for Public Procurement and Price Intelligence	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	0.00	300,000.00
011101000100	22020406	Bureau for Public Procurement and Price Intelligence	OTHER MAINTENANCE SERVICES	1,000,000.00	500,000.00	500,000.00
011101000100	22020501	Bureau for Public Procurement and Price Intelligence	LOCAL TRAINING	500,000.00	0.00	500,000.00
011101000100	22020803	Bureau for Public Procurement and Price Intelligence	PLANT / GENERATOR FUEL COST	400,000.00	0.00	400,000.00
011101000100	22021002	Bureau for Public Procurement and Price Intelligence	HONORARIUM & SITTING ALLOWANCE	100,000.00	0.00	100,000.00
011101000100	22021007	Bureau for Public Procurement and Price Intelligence	WELFARE PACKAGES	1,000,000.00	0.00	1,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011101000100	23010113	Bureau for Public Procurement and Price Intelligence	PURCHASE OF COMPUTERS	40,000,000.00	0.00	40,000,000.00
011101000100	23010119	Bureau for Public Procurement and Price Intelligence	PURCHASE OF POWER GENERATING SET	30,000,000.00	0.00	30,000,000.00
011101000100	23010105	Bureau for Public Procurement and Price Intelligence	PURCHASE OF MOTOR VEHICLES	80,000,000.00	0.00	80,000,000.00
011101000100	23020101			0.00	0.00	0.00
	POVERTY REDUCTION PROGRAMME					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011102000100	21010101	POVERTY REDUCTION PROGRAMME	SALARY	30,982,614.54	30,793,713.27	188,901.27
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011102000100	22020101	POVERTY REDUCTION PROGRAMME	LOCAL TRAVEL & TRANSPORT: TRAINING	9,000,000.00	1,150,000.00	7,850,000.00
011102000100	22020301	POVERTY REDUCTION PROGRAMME	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	450,000.00	9,550,000.00
011102000100	22020402	POVERTY REDUCTION PROGRAMME	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	0.00	15,000,000.00
011102000100	22020401	POVERTY REDUCTION PROGRAMME	VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	500,000.00	5,500,000.00
011102000100	22020601	POVERTY REDUCTION PROGRAMME	SECURITY SERVICES	5,000,000.00	0.00	5,000,000.00



011102000100	22020501	POVERTY REDUCTION PROGRAMME	LOCAL TRAINING	70,000,000.00	66,050,000.00	3,950,000.00
011102000100	22021007	POVERTY REDUCTION PROGRAMME	WELFARE PACKAGES	50,000,000.00	30,120,000.00	19,880,000.00
011102000100	22020801	POVERTY REDUCTION PROGRAMME	MOTOR VEHICLE FUEL COST	5,000,000.00	0.00	5,000,000.00
011102000100	22021003	POVERTY REDUCTION PROGRAMME	PUBLICITY & ADVERTISEMENTS	3,000,000.00	0.00	3,000,000.00
011102000100	22020305	POVERTY REDUCTION PROGRAMME	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	0.00	5,000,000.00
011102000100	22020311	POVERTY REDUCTION PROGRAMME	FOOD STUFF / CATERING MATERIALS SUPPLIES	15,000,000.00	0.00	15,000,000.00
011102000100	22021021	POVERTY REDUCTION PROGRAMME	SPECIAL DAYS/CELEBRATIONS	15,000,000.00	0.00	15,000,000.00
011102000100	22020103	POVERTY REDUCTION PROGRAMME	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	60,000,000.00	51,746,000.00	8,254,000.00
011102000100	22020803	POVERTY REDUCTION PROGRAMME	PLANT / GENERATOR FUEL COST	6,000,000.00	0.00	6,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011102000100	23010129	POVERTY REDUCTION PROGRAMME	PURCHASE OF INDUSTRIAL EQUIPMENT	500,000,000.00	28,000,000.00	472,000,000.00
011102000100	23010108	POVERTY REDUCTION PROGRAMME	PURCHASE OF BUSES	100,000,000.00	0.00	100,000,000.00
011102000100	23010129			0.00	0.00	0.00
011102000100	23010127	POVERTY REDUCTION PROGRAMME	PURCHASE OF AGRICULTURAL EQUIPMENT	350,000,000.00	0.00	350,000,000.00
011102000100	23010104	POVERTY REDUCTION PROGRAMME	PURCHASE MOTOR CYCLES	400,000,000.00	0.00	400,000,000.00
011102000100	23030118	POVERTY REDUCTION PROGRAMME	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	350,000,000.00	10,000,000.00	340,000,000.00
011102000100	23010113	POVERTY REDUCTION PROGRAMME	PURCHASE OF COMPUTERS	3,500,000.00	0.00	3,500,000.00
011102000100	23010129	POVERTY REDUCTION PROGRAMME	PURCHASE OF INDUSTRIAL EQUIPMENT	1,030,000,000.00	0.00	1,030,000,000.00
011102000100	23010104	POVERTY REDUCTION PROGRAMME	PURCHASE MOTOR CYCLES	350,000,000.00	0.00	350,000,000.00
011102000100	23010127	POVERTY REDUCTION PROGRAMME	PURCHASE OF AGRICULTURAL EQUIPMENT	135,000,000.00	0.00	135,000,000.00
011102000100	23030121	POVERTY REDUCTION PROGRAMME	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,000,000.00	0.00	12,000,000.00



	SOSACAT					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011103300100	21010101	SOSACAT	SALARY	23,954,320.00	23,954,191.87	128.13
220	OVERHEAD COST					
Admin Code	Economic Code			2025 Revised Budget	Actual 2025	Variance 2024
011103300100	22020101	SOSACAT	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	900,000.00	100,000.00
011103300100	22020301	SOSACAT	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	600,000.00	400,000.00
011103300100	22020403	SOSACAT	BUILDING / RESIDENTIAL QTRS	1,000,000.00	900,000.00	100,000.00
011103300100	22020401	SOSACAT	VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	200,000.00	800,000.00
011103300100	22021004	SOSACAT	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	0.00
011103300100	22020307	SOSACAT	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	900,000.00	9,100,000.00



	Primary School Staff Pension Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011103500200	21010101	Primary School Staff Pension Board	SALARY	39,338,250.00	39,336,881.56	1,368.44
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011103500200	22020101	Primary School Staff Pension Board	LOCAL TRAVEL & TRANSPORT:			
			TRAINING	2,000,000.00	0.00	2,000,000.00
011103500200	22020102	Primary School Staff Pension Board	LOCAL TRAVEL & TRANSPORT:			
			OTHERS	2,000,000.00	0.00	2,000,000.00
011103500200	22020301	Primary School Staff Pension Board	OFFICE STATIONERIES /			
			COMPUTER CONSUMABLES	2,000,000.00	0.00	2,000,000.00
011103500200	22020401	Primary School Staff Pension Board	MAINTENANCE OF MOTOR			
			VEHICLE / TRANSPORT	1,500,000.00	0.00	1,500,000.00
011103500200	22020402	Primary School Staff Pension Board	MAINTENANCE OF OFFICE			
			FURNITURE	1,000,000.00	0.00	1,000,000.00
011103500200	22020406	Primary School Staff Pension Board	OTHER MAINTENANCE			
			SERVICES	1,000,000.00	0.00	1,000,000.00
011103500200	22020803	Primary School Staff Pension Board	PLANT / GENERATOR FUEL			
			COST	1,000,000.00	0.00	1,000,000.00
230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011103500200	23010105	Primary School Staff Pension Board	PURCHASE OF MOTOR			
			VEHICLES	30,000,000.00	0.00	30,000,000.00



	Pilgrims Welfare Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011103700100	21010101	Pilgrims Welfare Agency	SALARY	35,521,094.01	35,520,798.89	295.12
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011103700100	22020101	Pilgrims Welfare Agency	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	0.00
011103700100	22020102	Pilgrims Welfare Agency	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	0.00
011103700100	22020301	Pilgrims Welfare Agency	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	600,000.00	1,400,000.00
011103700100	22020401	Pilgrims Welfare Agency	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	3,000,000.00	0.00
011103700100	22020402	Pilgrims Welfare Agency	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	0.00	1,000,000.00
011103700100	22020305	Pilgrims Welfare Agency	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	0.00
011103700100	22020405	Pilgrims Welfare Agency	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	0.00	3,000,000.00
011103700100	22020406	Pilgrims Welfare Agency	OTHER MAINTENANCE SERVICES	2,000,000.00	1,450,000.00	550,000.00
011103700100	22020801	Pilgrims Welfare Agency	MOTOR VEHICLE FUEL COST	1,200,000.00	0.00	1,200,000.00
011103700100	22021003	Pilgrims Welfare Agency	PUBLICITY & ADVERTISEMENTS	2,500,000.00	0.00	2,500,000.00
011103700100	22021007	Pilgrims Welfare Agency	WELFARE PACKAGES	3,500,000.00	450,000.00	3,050,000.00
011103700100	22020502	Pilgrims Welfare Agency	INTERNATIONAL TRAINING HONORARIUM & SITTING	10,000,000.00	9,425,000.00	575,000.00
011103700100	22021002	Pilgrims Welfare Agency	ALLOWANCE	3,000,000.00	0.00	3,000,000.00



	Ministry for Special Duties					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016700100100	21010101	Ministry for Special Duties	SALARY	8,000,138.00	7,999,822.78	315.22
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016700100100	22020101	Ministry for Special Duties	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00
016700100100	22020102	Ministry for Special Duties	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	4,000,000.00	1,000,000.00
016700100100	22020301	Ministry for Special Duties	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,500,000.00	500,000.00
016700100100	22020401	Ministry for Special Duties	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	2,600,000.00	400,000.00
016700100100	22020402	Ministry for Special Duties	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00
016700100100	22020305	Ministry for Special Duties	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	1,000,000.00	1,000,000.00
016700100100	22020405	Ministry for Special Duties	MAINTENANCE OF PLANTS/GENERATORS	4,300,000.00	3,600,000.00	700,000.00
016700100100	22020406	Ministry for Special Duties	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	0.00
016700100100	22020307	Ministry for Special Duties	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000.00	6,000,000.00	0.00
016700100100	22021007	Ministry for Special Duties	WELFARE PACKAGES	10,000,000.00	10,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016700100100	23010129	Ministry for Special Duties	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000.00	11,755,000.00	8,245,000.00
016700100100	23010105	Ministry for Special Duties	PURCHASE OF MOTOR VEHICLES	25,000,000.00	0.00	25,000,000.00
016700100100	23010105	Ministry for Special Duties	PURCHASE OF MOTOR VEHICLES	15,000,000.00	0.00	15,000,000.00
016700100100	23010108	Ministry for Special Duties	PURCHASE OF BUSES	20,000,000.00	0.00	20,000,000.00
016700100100	23050101	Ministry for Special Duties	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
016700100100	23010129	Ministry for Special Duties	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000.00	0.00	20,000,000.00



	SSG'S Office					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016100100100	21010101	SSG'S Office	SALARY	3,880,789,900.00	3,880,607,972.90	181,927.10
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016100100100	22020101	SSG'S Office	LOCAL TRAVEL & TRANSPORT: TRAINING	130,000,000.00	116,401,820.70	13,598,179.30
016100100100	22020102	SSG'S Office	LOCAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	59,836,162.40	20,163,837.60
016100100100	22020103	SSG'S Office	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	0.00
016100100100	22020104	SSG'S Office	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00	0.00
016100100100	22020203	SSG'S Office	INTERNET ACCESS CHARGES OFFICE STATIONERIES /	1,500,000.00	1,500,000.00	0.00
016100100100	22020301	SSG'S Office	COMPUTER CONSUMABLES PRINTING OF SECURITY	20,000,000.00	8,250,000.00	11,750,000.00
016100100100	22020306	SSG'S Office	DOCUMENTS	15,000,000.00	15,000,000.00	0.00
016100100100	22020401	SSG'S Office	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	9,726,748.16	273,251.84
016100100100	22020403	SSG'S Office	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	10,000,000.00	1,903,498.89	8,096,501.11
016100100100	22020405	SSG'S Office	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	0.00
016100100100	22020412	SSG'S Office	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,300,000,000.00	2,300,000,000.00	0.00
016100100100	22020604	SSG'S Office	SECURITY VOTE (INCLUDING OPERATIONS)	150,000,000.00	150,000,000.00	0.00
016100100100	22040109	SSG'S Office	GRANTS TO COMMUNITIES/NGOs	2,200,000,000.00	2,200,000,000.00	0.00
016100100100	22040107	SSG'S Office	GRANT TO PRIVATE COMPANIES - CURRENT	2,045,700,000.00	2,045,700,000.00	0.00
016100100100	22020902	SSG'S Office	INSURANCE PREMIUM	150,000,000.00	150,000,000.00	0.00
016100100100	22021007	SSG'S Office	WELFARE PACKAGES INFORMATION TECHNOLOGY	170,000,000.00	170,000,000.00	0.00
016100100100	22020702	SSG'S Office	CONSULTING	20,000,000.00	20,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016100100100	23030118	SSG'S Office	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	300,000,000.00	243,107,755.00	56,892,245.00
016100100100	23030101	SSG'S Office	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	100,000,000.00	0.00
016100100100	23030121	SSG'S Office	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
016100100100	23010112	SSG'S Office	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000.00	0.00	100,000,000.00
016100100100	23010104	SSG'S Office	PURCHASE MOTOR CYCLES	8,690,831,126.19	7,464,668,722.48	1,226,162,403.71
016100100100	23010105	SSG'S Office	PURCHASE OF MOTOR VEHICLES	2,850,000,000.00	2,514,360,542.00	335,639,458.00
016100100100	23030103	SSG'S Office	REHABILITATION / REPAIRS - HOUSING	180,000,000.00	150,156,250.00	29,843,750.00
016100100100	23020123	SSG'S Office	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	50,000,000.00	0.00	50,000,000.00
016100100100	23030103	SSG'S Office	REHABILITATION / REPAIRS - HOUSING	80,000,000.00	32,096,245.10	47,903,754.90
016100100100	23030101	SSG'S Office	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	300,000,000.00	300,000,000.00	0.00
016100100100	23020101	SSG'S Office	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000.00	150,000,000.00	0.00
016100100100	23050101	SSG'S Office	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
016100100100	23020104	SSG'S Office	CONSTRUCTION / PROVISION OF HOUSING	100,000,000.00	85,300,000.00	14,700,000.00
016100100100	23020104	SSG'S Office	CONSTRUCTION / PROVISION OF HOUSING	100,000,000.00	100,000,000.00	0.00
016100100100	23020101	SSG'S Office	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	0.00
016100100100	23010128	SSG'S Office	PURCHASE OF SECURITY EQUIPMENT	500,000,000.00	500,000,000.00	0.00
016100100100	23010102	SSG'S Office	PURCHASE OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	0.00
016100100100	23050101	SSG'S Office	RESEARCH AND DEVELOPMENT	50,000,000.00	50,000,000.00	0.00
016100100100	23030121	SSG'S Office	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00



016100100100	23010112	SSG'S Office	PURCHASE OF OFFICE FURNITURE AND FITTINGS	300,000,000.00	116,309,028.76	183,690,971.24
016100100100	23020106	SSG'S Office	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	150,000,000.00	150,000,000.00	0.00
016100100100	23050101	SSG'S Office	RESEARCH AND DEVELOPMENT	100,000,000.00	95,187,598.48	4,812,401.52
016100100100	23010105	SSG'S Office	PURCHASE OF MOTOR VEHICLES	3,760,000,000.00	3,563,999,749.01	196,000,250.99
016100100100	23020118	SSG'S Office	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	50,000,000.00	0.00
016100100100	23010112	SSG'S Office	PURCHASE OF OFFICE FURNITURE AND FITTINGS	250,000,000.00	250,000,000.00	0.00
016100100100	23010102	SSG'S Office	PURCHASE OF OFFICE BUILDINGS	600,000,000.00	508,213,755.54	91,786,244.46
016100100100	23020124	SSG'S Office	CONSTRUCTION OF MARKETS/PARKS	2,200,000,000.00	2,200,000,000.00	0.00
016100100100	23010105			0.00	0.00	0.00
016100100100	23020101	SSG'S Office	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,039,805,811.37	1,252,608,272.54	787,197,538.83



	Liaison Office ABUJA					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016102100200	21010101	Liaison Office ABUJA	SALARY	27,778,792.83	27,743,837.97	34,954.86
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
016102100200	22020101	Liaison Office ABUJA	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	0.00
016102100200	22020102	Liaison Office ABUJA	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00
016102100200	22020101	Liaison Office ABUJA	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	5,500,000.00	500,000.00
016102100200	22020202	Liaison Office ABUJA	TELEPHONE CHARGES	2,000,000.00	2,000,000.00	0.00
016102100200	22020203	Liaison Office ABUJA	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	0.00
016102100200	22020303	Liaison Office ABUJA	NEWSPAPERS	1,000,000.00	1,000,000.00	0.00
016102100200	22020301	Liaison Office ABUJA	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,500,000.00	500,000.00
016102100200	22020306	Liaison Office ABUJA	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	1,500,000.00	500,000.00
016102100200	22020401	Liaison Office ABUJA	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	3,000,000.00	0.00
016102100200	22020405	Liaison Office ABUJA	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,000,000.00	500,000.00



	Sokoto State House of Assembly					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011200300100	21010101	Sokoto State House of Assembly	SALARY	1,079,940,624.41	563,445,925.87	516,494,698.54
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011200300100	22020101	Sokoto State House of Assembly	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000,000.00	789,500,500.00	10,499,500.00
011200300100	22020102	Sokoto State House of Assembly	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	200,000,000.00	0.00
011200300100	22020103	Sokoto State House of Assembly	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	300,000,000.00	65,500,000.00	234,500,000.00
011200300100	22020104	Sokoto State House of Assembly	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00	0.00
011200300100	22020202	Sokoto State House of Assembly	TELEPHONE CHARGES	7,500,000.00	0.00	7,500,000.00
011200300100	22020203	Sokoto State House of Assembly	INTERNET ACCESS CHARGES	8,250,000.00	0.00	8,250,000.00
011200300100	22020208	Sokoto State House of Assembly	SOFTWARE CHARGES/ LICENSE RENEWAL	45,000,000.00	21,915,000.00	23,085,000.00
011200300100	22020301	Sokoto State House of Assembly	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,000,000.00	73,000,000.00	32,000,000.00
011200300100	22020305	Sokoto State House of Assembly	PRINTING OF NON SECURITY DOCUMENTS	150,000,000.00	127,500,000.00	22,500,000.00
011200300100	22020307	Sokoto State House of Assembly	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	0.00	15,000,000.00
011200300100	22020309	Sokoto State House of Assembly	UNIFORMS & OTHER CLOTHING	15,000,000.00	0.00	15,000,000.00
011200300100	22020401	Sokoto State House of Assembly	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	225,000,000.00	218,264,000.00	6,736,000.00
011200300100	22020402	Sokoto State House of Assembly	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	0.00	12,000,000.00
011200300100	22020403	Sokoto State House of Assembly	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	324,500,000.00	3,000,000.00	321,500,000.00



011200300100	22020404	Sokoto State House of Assembly	MAINTENANCE OF OFFICE / IT EQUIPMENTS	45,000,000.00	0.00	45,000,000.00
011200300100	22020405	Sokoto State House of Assembly	MAINTENANCE OF PLANTS/GENERATORS	30,000,000.00	0.00	30,000,000.00
011200300100	22020406	Sokoto State House of Assembly	OTHER MAINTENANCE SERVICES	170,500,000.00	60,000,000.00	110,500,000.00
011200300100	22020411	Sokoto State House of Assembly	MAINTENANCE OF COMMUNICATION	7,500,000.00	0.00	7,500,000.00
011200300100	22020601	Sokoto State House of Assembly	SECURITY SERVICES	15,000,000.00	0.00	15,000,000.00
011200300100	22020605	Sokoto State House of Assembly	CLEANING & FUMIGATION SERVICES	7,500,000.00	0.00	7,500,000.00
011200300100	22020701	Sokoto State House of Assembly	FINANCIAL CONSULTING	7,500,000.00	0.00	7,500,000.00
011200300100	22020702	Sokoto State House of Assembly	INFORMATION TECHNOLOGY CONSULTING	7,500,000.00	0.00	7,500,000.00
011200300100	22020703	Sokoto State House of Assembly	LEGAL SERVICES	7,500,000.00	0.00	7,500,000.00
011200300100	22020708	Sokoto State House of Assembly	MEDICAL CONSULTING	7,500,000.00	0.00	7,500,000.00
011200300100	22020801	Sokoto State House of Assembly	MOTOR VEHICLE FUEL COST	7,500,000.00	0.00	7,500,000.00
011200300100	22020803	Sokoto State House of Assembly	PLANT / GENERATOR FUEL COST	22,500,000.00	0.00	22,500,000.00
011200300100	22020901	Sokoto State House of Assembly	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	0.00	1,500,000.00
011200300100	22020902	Sokoto State House of Assembly	INSURANCE PREMIUM	100,000,000.00	0.00	100,000,000.00
011200300100	22021003	Sokoto State House of Assembly	PUBLICITY & ADVERTISEMENTS	75,000,000.00	69,000,000.00	6,000,000.00
011200300100	22021004	Sokoto State House of Assembly	MEDICAL EXPENSES-LOCAL	60,000,000.00	0.00	60,000,000.00
011200300100	22021007	Sokoto State House of Assembly	WELFARE PACKAGES	500,000,000.00	492,000,000.00	8,000,000.00
011200300100	22021008	Sokoto State House of Assembly	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000,000.00	0.00	50,000,000.00
011200300100	22021014	Sokoto State House of Assembly	BUDGET EXPENSES	50,000,000.00	0.00	50,000,000.00
011200300100	22021019	Sokoto State House of Assembly	MEDICAL EXPENSES-INTERNATIONAL	60,000,000.00	0.00	60,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011200300100	23010105	Sokoto State House of Assembly	PURCHASE OF MOTOR VEHICLES	3,690,000,000.00	3,682,850,000.00	7,150,000.00
011200300100	23010112	Sokoto State House of Assembly	PURCHASE OF OFFICE FURNITURE AND FITTINGS	67,500,000.00	0.00	67,500,000.00
011200300100	23010114	Sokoto State House of Assembly	PURCHASE OF COMPUTER PRINTERS	7,500,000.00	0.00	7,500,000.00
011200300100	23010115	Sokoto State House of Assembly	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	0.00	10,000,000.00
011200300100	23010118	Sokoto State House of Assembly	PURCHASE OF SCANNERS	7,000,000.00	0.00	7,000,000.00
011200300100	23010122	Sokoto State House of Assembly	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	22,500,000.00	0.00	22,500,000.00
011200300100	23010123	Sokoto State House of Assembly	PURCHASE OF FIRE FIGHTING EQUIPMENT	75,000,000.00	0.00	75,000,000.00
011200300100	23010125	Sokoto State House of Assembly	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	45,000,000.00	0.00	45,000,000.00
011200300100	23010128	Sokoto State House of Assembly	PURCHASE OF SECURITY EQUIPMENT	16,500,000.00	0.00	16,500,000.00
011200300100	23020106	Sokoto State House of Assembly	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH REHABILITATION / REPAIRS -	105,000,000.00	0.00	105,000,000.00
011200300100	23030104	Sokoto State House of Assembly	WATER FACILITIES REHABILITATION / REPAIRS -	30,000,000.00	0.00	30,000,000.00
011200300100	23030110	Sokoto State House of Assembly	LIBRARIES REHABILITATION / REPAIRS	6,250,000.00	0.00	6,250,000.00
011200300100	23030121	Sokoto State House of Assembly	OF OFFICE BUILDINGS REHABILITATION/REPAIRS-	0.00	0.00	0.00
011200300100	23030127	Sokoto State House of Assembly	ICT INFRASTRUCTURES	10,000,000.00	0.00	10,000,000.00
011200300100	23010108	Sokoto State House of Assembly	PURCHASE OF BUSES	0.00	0.00	0.00
011200300100	23010105	Sokoto State House of Assembly	PURCHASE OF MOTOR VEHICLES	118,000,000.00	0.00	118,000,000.00
011200300100	23020104	Sokoto State House of Assembly	CONSTRUCTION / PROVISION OF HOUSING	200,000,000.00	137,000,000.00	63,000,000.00
011200300100	23030113	Sokoto State House of Assembly	REHABILITATION / REPAIRS - ROADS	5,000,000.00	0.00	5,000,000.00



011200300100	23020118	Sokoto State House of Assembly	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	0.00	5,000,000.00
011200300100	23020119	Sokoto State House of Assembly	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	7,000,000.00	0.00	7,000,000.00
011200300100	23010114	Sokoto State House of Assembly	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	0.00	5,000,000.00
011200300100	23010105	Sokoto State House of Assembly	PURCHASE OF MOTOR VEHICLES	760,000,000.00	0.00	760,000,000.00
011200300100	23010119	Sokoto State House of Assembly	PURCHASE OF POWER GENERATING SET	100,000,000.00	0.00	100,000,000.00
011200300100	23030123	Sokoto State House of Assembly	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	100,000,000.00	0.00	100,000,000.00



	House of Assembly Service Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011200400100	21010101	House of Assembly Service Commission	SALARY	65,778,792.83	65,768,323.37	10,469.46
011200400100	21010103	House of Assembly Service Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,000,000.00	7,750,269.76	249,730.24
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011200400100	22020101	House of Assembly Service Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	800,000.00	200,000.00
011200400100	22020406	House of Assembly Service Commission	OTHER MAINTENANCE SERVICES	5,000,000.00	4,450,000.00	550,000.00
011200400100	22020301	House of Assembly Service Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,450,000.00	550,000.00
011200400100	22020402	House of Assembly Service Commission	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,560,000.00	440,000.00
011200400100	22020401	House of Assembly Service Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,500,000.00	1,000,000.00	500,000.00
011200400100	22020702	House of Assembly Service Commission	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	0.00	1,500,000.00
011200400100	22040101	House of Assembly Service Commission	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	1,500,000.00	500,000.00	1,000,000.00
011200400100	22020101	House of Assembly Service Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	500,000.00	3,000,000.00
011200400100	22021007	House of Assembly Service Commission	WELFARE PACKAGES	2,000,000.00	300,000.00	1,700,000.00
011200400100	22021003	House of Assembly Service Commission	PUBLICITY & ADVERTISEMENTS	5,000,000.00	0.00	5,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
011200400100	23010102	House of Assembly Service Commission	PURCHASE OF OFFICE BUILDINGS	1,000,000.00	0.00	1,000,000.00
011200400100	23010108	House of Assembly Service Commission	PURCHASE OF BUSES	5,000,000.00	0.00	5,000,000.00
011200400100	23010119	House of Assembly Service Commission	PURCHASE OF POWER GENERATING SET	3,000,000.00	0.00	3,000,000.00
011200400100	23010113	House of Assembly Service Commission	PURCHASE OF COMPUTERS	5,000,000.00	0.00	5,000,000.00
011200400100	23010125	House of Assembly Service Commission	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000.00	0.00	5,000,000.00
011200400100	23030121	House of Assembly Service Commission	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00



	Ministry of Information					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300100100	21010101	Ministry of Information	SALARY	75,043,331.97	75,006,266.28	37,065.69
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300100100	22020101	Ministry of Information	LOCAL TRAVEL & TRANSPORT: TRAINING	85,000,423.05	51,305,182.68	33,695,240.37
012300100100	22020102	Ministry of Information	LOCAL TRAVEL & TRANSPORT: OTHERS	605,000.00	0.00	605,000.00
012300100100	22020301	Ministry of Information	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	1,675,000.00	1,325,000.00
012300100100	22020304	Ministry of Information	MAGAZINES & PERIODICALS	7,000,000.00	1,100,000.00	5,900,000.00
012300100100	22021003	Ministry of Information	PUBLICITY & ADVERTISEMENTS	216,116,000.00	156,323,830.00	59,792,170.00
012300100100	22020401	Ministry of Information	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	500,000.00	1,500,000.00
012300100100	22020402	Ministry of Information	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	0.00	1,500,000.00
012300100100	22020406	Ministry of Information	OTHER MAINTENANCE SERVICES	1,000,000.00	0.00	1,000,000.00
012300100100	22020411	Ministry of Information	MAINTENANCE OF COMMUNICATION	5,500,000.00	1,408,124.00	4,091,876.00
012300100100	22020708	Ministry of Information	MEDICAL CONSULTING	500,000.00	0.00	500,000.00
012300100100	22021007	Ministry of Information	WELFARE PACKAGES	10,500,000.00	7,300,000.00	3,200,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300100100	23010129	Ministry of Information	PURCHASE OF INDUSTRIAL EQUIPMENT	114,900,233.00	45,000,000.00	69,900,233.00
012300100100	23010115	Ministry of Information	PURCHASE OF PHOTOCOPYING MACHINES	40,000,000.00	0.00	40,000,000.00
012300100100	23020101			0.00	0.00	0.00
012300100100	23010113	Ministry of Information	PURCHASE OF COMPUTERS	120,500,000.00	0.00	120,500,000.00
012300100100	23010112	Ministry of Information	PURCHASE OF OFFICE FURNITURE AND FITTINGS	22,000,000.00	19,824,589.88	2,175,410.12
012300100100	23010112			0.00	0.00	0.00
012300100100	23010105	Ministry of Information	PURCHASE OF MOTOR VEHICLES	200,000,000.00	47,000,000.00	153,000,000.00
012300100100	23010113	Ministry of Information	PURCHASE OF COMPUTERS	31,200,000.00	0.00	31,200,000.00
012300100100	23010113	Ministry of Information	PURCHASE OF COMPUTERS	110,000,000.00	0.00	110,000,000.00
012300100100	23010113	Ministry of Information	PURCHASE OF COMPUTERS	30,000,000.00	7,220,000.00	22,780,000.00
012300100100	23030121	Ministry of Information	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	9,614,931.16	385,068.84
012300100100	23010112	Ministry of Information	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	0.00	50,000,000.00
012300100100	23020125			0.00	0.00	0.00
012300100100	23020101	Ministry of Information	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
012300100100	23010112	Ministry of Information	PURCHASE OF OFFICE FURNITURE AND FITTINGS	140,000,000.00	0.00	140,000,000.00
012300100100	23010113	Ministry of Information	PURCHASE OF COMPUTERS	19,028,000.00	0.00	19,028,000.00
012300100100	23010112	Ministry of Information	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	0.00	10,000,000.00
012300100100	23010113	Ministry of Information	PURCHASE OF COMPUTERS	30,000,000.00	0.00	30,000,000.00
012300100100	23010129	Ministry of Information	PURCHASE OF INDUSTRIAL EQUIPMENT	260,000,000.00	0.00	260,000,000.00



012300100100	23010119	Ministry of Information	PURCHASE OF POWER GENERATING SET	50,000,000.00	3,088,931.68	46,911,068.32
012300100100	23050101	Ministry of Information	RESEARCH AND DEVELOPMENT	14,000,000.00	14,000,000.00	0.00
012300100100	23030127	Ministry of Information	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,000,000.00	0.00	5,000,000.00
012300100100	23010129	Ministry of Information	PURCHASE OF INDUSTRIAL EQUIPMENT	8,000,000.00	0.00	8,000,000.00
012300100100	23020101	Ministry of Information	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000.00	0.00	15,000,000.00
012300100100	23020101	Ministry of Information	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00
012300100100	23020101	Ministry of Information	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00
012300100100	23030121	Ministry of Information	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	145,000,000.00	0.00	145,000,000.00
012300100100	23010129	Ministry of Information	PURCHASE OF INDUSTRIAL EQUIPMENT	40,000,000.00	0.00	40,000,000.00
012300100100	23050101	Ministry of Information	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00



	Sokoto State Televiosn (Rtv)					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300300100	21010101	Sokoto State Televiosn (Rtv)	SALARY	103,863,192.60	103,817,612.80	45,579.80
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300300100	22020101	Sokoto State Televiosn (Rtv)	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00	1,000,000.00
012300300100	22020102	Sokoto State Televiosn (Rtv)	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	1,000,000.00
012300300100	22020301	Sokoto State Televiosn (Rtv)	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	1,000,000.00
012300300100	22020401	Sokoto State Televiosn (Rtv)	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,300,000.00	0.00	1,300,000.00
012300300100	22020402	Sokoto State Televiosn (Rtv)	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
012300300100	22020403	Sokoto State Televiosn (Rtv)	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,000,000.00	0.00	1,000,000.00
012300300100	22020406	Sokoto State Televiosn (Rtv)	OTHER MAINTENANCE SERVICES	1,000,000.00	0.00	1,000,000.00
012300300100	22020702	Sokoto State Televiosn (Rtv)	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	0.00	1,000,000.00
012300300100	22021007	Sokoto State Televiosn (Rtv)	WELFARE PACKAGES GRANT TO OTHER STATE	1,000,000.00	0.00	1,000,000.00
012300300100	22040101	Sokoto State Televiosn (Rtv)	GOVERNMENTS - CURRENT	1,500,000.00	0.00	1,500,000.00
012300300100	22020202	Sokoto State Televiosn (Rtv)	TELEPHONE CHARGES	1,000,000.00	0.00	1,000,000.00
012300300100	22020305	Sokoto State Televiosn (Rtv)	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	0.00	1,000,000.00
012300300100	22020801	Sokoto State Televiosn (Rtv)	MOTOR VEHICLE FUEL COST	3,000,000.00	0.00	3,000,000.00
012300300100	22020306	Sokoto State Televiosn (Rtv)	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	0.00	1,000,000.00
012300300100	22020901	Sokoto State Televiosn (Rtv)	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	0.00	1,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300300100	23030125	Sokoto State Televiosn (Rtv)	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	3,000,000.00	0.00	3,000,000.00
012300300100	23010112	Sokoto State Televiosn (Rtv)	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	0.00	10,000,000.00
012300300100	23010129	Sokoto State Televiosn (Rtv)	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000.00	0.00	10,000,000.00
012300300100	23010129	Sokoto State Televiosn (Rtv)	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	0.00	5,000,000.00
012300300100	23020104	Sokoto State Televiosn (Rtv)	CONSTRUCTION / PROVISION OF HOUSING	65,000,000.00	0.00	65,000,000.00



	Rima Radio					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300400100	21010101	Rima Radio	SALARY	120,971,313.02	120,953,473.58	17,839.44
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300400100	22020102	Rima Radio	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	3,000,000.00
012300400100	22020101	Rima Radio	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	0.00	4,000,000.00
012300400100	22020203	Rima Radio	INTERNET ACCESS CHARGES	2,000,000.00	0.00	2,000,000.00
012300400100	22020202	Rima Radio	TELEPHONE CHARGES	3,000,000.00	0.00	3,000,000.00
012300400100	22020301	Rima Radio	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	0.00	2,000,000.00
012300400100	22020401	Rima Radio	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
012300400100	22020702	Rima Radio	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	0.00	2,000,000.00
012300400100	22020402	Rima Radio	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
012300400100	22021007	Rima Radio	WELFARE PACKAGES OTHER MAINTENANCE	2,000,000.00	0.00	2,000,000.00
012300400100	22020406	Rima Radio	SERVICES	2,000,000.00	0.00	2,000,000.00
012300400100	22020305	Rima Radio	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	0.00	2,000,000.00
012300400100	22020801	Rima Radio	MOTOR VEHICLE FUEL COST	2,500,000.00	0.00	2,500,000.00
012300400100	22020306	Rima Radio	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	0.00	2,000,000.00
012300400100	22020901	Rima Radio	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	0.00	2,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012300400100	23010113	Rima Radio	PURCHASE OF COMPUTERS	15,000,000.00	0.00	15,000,000.00
012300400100	23030125	Rima Radio	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	10,000,000.00	0.00	10,000,000.00
012300400100	23010112	Rima Radio	PURCHASE OF OFFICE FURNITURE AND FITTINGS	18,000,000.00	0.00	18,000,000.00
012300400100	23020101	Rima Radio	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000.00	0.00	15,000,000.00
	State Newspaper Comp.(The PATH)					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012305500100	21010101	State Newspaper Comp.(The PATH)	SALARY	83,077,158.50	82,976,876.30	100,282.20
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012305500100	22020101	State Newspaper Comp.(The PATH)	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	750,000.00	1,250,000.00
012305500100	22020102	State Newspaper Comp.(The PATH)	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	550,000.00	450,000.00
012305500100	22020203	State Newspaper Comp.(The PATH)	INTERNET ACCESS CHARGES	1,000,000.00	300,000.00	700,000.00
012305500100	22020305	State Newspaper Comp.(The PATH)	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	0.00	2,000,000.00
012305500100	22020404	State Newspaper Comp.(The PATH)	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	500,000.00	500,000.00
012305500100	22020702	State Newspaper Comp.(The PATH)	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	0.00	1,000,000.00
012305500100	22020801	State Newspaper Comp.(The PATH)	MOTOR VEHICLE FUEL COST	1,000,000.00	150,000.00	850,000.00



	Office of Head of Service					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012500100100	21010101	Office of Head of Service	SALARY	965,992,673.38	939,926,686.40	26,065,986.98
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012500100100	22020101	Office of Head of Service	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	13,830,000.00	36,170,000.00
012500100100	22020102	Office of Head of Service	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	18,681,000.00	6,319,000.00
012500100100	22020301	Office of Head of Service	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000,000.00	19,229,543.75	20,770,456.25
012500100100	22020401	Office of Head of Service	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	9,915,000.00	85,000.00
012500100100	22020402	Office of Head of Service	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	0.00	15,000,000.00
012500100100	22020403	Office of Head of Service	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	15,000,000.00	11,895,000.00	3,105,000.00
012500100100	22020405	Office of Head of Service	MAINTENANCE OF PLANTS/GENERATORS	40,000,000.00	9,145,000.00	30,855,000.00
012500100100	22020406	Office of Head of Service	OTHER MAINTENANCE SERVICES	35,000,000.00	32,254,500.00	2,745,500.00
012500100100	22020501	Office of Head of Service	LOCAL TRAINING	50,000,000.00	48,607,000.00	1,393,000.00
012500100100	22020502	Office of Head of Service	INTERNATIONAL TRAINING	30,000,000.00	10,010,000.00	19,990,000.00
012500100100	22020601	Office of Head of Service	SECURITY SERVICES	50,000,000.00	11,895,000.00	38,105,000.00
012500100100	22021007	Office of Head of Service	WELFARE PACKAGES	380,000,000.00	71,150,000.00	308,850,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012500100100	23020118	Office of Head of Service	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	0.00	100,000,000.00
012500100100	23030121	Office of Head of Service	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
012500100100	23010105	Office of Head of Service	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00
012500100100	23030121	Office of Head of Service	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
012500100100	23010141	Office of Head of Service	PURCHASE OF PLATE NUMBER	30,000,000.00	0.00	30,000,000.00
012500100100	23010112	Office of Head of Service	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	0.00	20,000,000.00
012500100100	23030127	Office of Head of Service	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	10,000,000.00	0.00	10,000,000.00
012500100100	23030121	Office of Head of Service	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	32,000,000.00	0.00	32,000,000.00
012500100100	23030121	Office of Head of Service	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	700,000,000.00	120,000,000.00	580,000,000.00
012500100100	23020101	Office of Head of Service	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
012500100100	23020101	Office of Head of Service	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00
012500100100	23020127	Office of Head of Service	CONSTRUCTION OF ICT INFRASTRUCTURES	20,000,000.00	0.00	20,000,000.00
012500100100	23020101	Office of Head of Service	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
012500100100	23030121	Office of Head of Service	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	23,000,000.00	0.00	23,000,000.00
012500100100	23010104	Office of Head of Service	PURCHASE MOTOR CYCLES	0.00	0.00	0.00



	Office of Auditor General					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014000100100	21010101	Office of Auditor General	SALARY	175,867,209.02	173,267,088.11	2,600,120.91
014000100100	21010103	Office of Auditor General	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,400,000.00	7,750,269.76	2,649,730.24
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014000100100	22020101	Office of Auditor General	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	4,800,000.00	200,000.00
014000100100	22020301	Office of Auditor General	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00
014000100100	22020306	Office of Auditor General	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	14,800,000.00	200,000.00
014000100100	22020401	Office of Auditor General	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	7,000,000.00	6,800,000.00	200,000.00
014000100100	22020402	Office of Auditor General	MAINTENANCE OF OFFICE FURNITURE	5,500,000.00	5,000,000.00	500,000.00
014000100100	22020406	Office of Auditor General	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	0.00
014000100100	22020501	Office of Auditor General	LOCAL TRAINING	10,000,000.00	9,830,000.00	170,000.00
014000100100	22020701	Office of Auditor General	FINANCIAL CONSULTING PLANT / GENERATOR FUEL	60,000,000.00	59,108,099.90	891,900.10
014000100100	22020803	Office of Auditor General	COST HONORARIUM & SITTING	8,000,000.00	6,750,000.00	1,250,000.00
014000100100	22021002	Office of Auditor General	ALLOWANCE	2,000,000.00	1,960,000.00	40,000.00
014000100100	22021007	Office of Auditor General	WELFARE PACKAGES	5,000,000.00	4,900,000.00	100,000.00



	Local Government Audit					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014000200100	21010101	Local Government Audit	SALARY	71,569,979.02	69,728,430.84	1,841,548.18
014000200100	21010103	Local Government Audit	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,000,000.00	7,750,269.76	2,249,730.24
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014000200100	22020101	Local Government Audit	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	0.00	6,000,000.00
014000200100	22020102	Local Government Audit	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	1,000,000.00
014000200100	22020301	Local Government Audit	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	0.00	3,000,000.00
014000200100	22020305	Local Government Audit	PRINTING OF NON SECURITY DOCUMENTS	8,000,000.00	0.00	8,000,000.00
014000200100	22020306	Local Government Audit	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	0.00	10,000,000.00
014000200100	22020404	Local Government Audit	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	0.00	3,000,000.00
014000200100	22020701	Local Government Audit	FINANCIAL CONSULTING SUBSCRIPTION TO	10,000,000.00	0.00	10,000,000.00
014000200100	22021008	Local Government Audit	PROFESSIONAL BODIES HONORARIUM & SITTING	6,000,000.00	0.00	6,000,000.00
014000200100	22021002	Local Government Audit	ALLOWANCE PLANT / GENERATOR FUEL	10,000,000.00	0.00	10,000,000.00
014000200100	22020803	Local Government Audit	COST	3,000,000.00	0.00	3,000,000.00
014000200100	22021007	Local Government Audit	WELFARE PACKAGES POSTAGES & COURIER	1,000,000.00	0.00	1,000,000.00
014000200100	22021006	Local Government Audit	SERVICES	1,000,000.00	0.00	1,000,000.00



	Civil Service Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014700100100	21010101	Civil Service Commission	SALARY	88,050,000.43	86,875,671.82	1,174,328.61
014700100100	21010103	Civil Service Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,941,549.70	7,750,269.76	1,191,279.94
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014700100100	22020101	Civil Service Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	0.00
014700100100	22020102	Civil Service Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	2,452,700.00	4,547,300.00
014700100100	22020301	Civil Service Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	19,900,000.00	100,000.00
014700100100	22020401	Civil Service Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	5,000,000.00	0.00
014700100100	22020402	Civil Service Commission	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	6,835,500.00	1,164,500.00
014700100100	22021007	Civil Service Commission	WELFARE PACKAGES	4,000,000.00	4,000,000.00	0.00
014700100100	22020405	Civil Service Commission	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	0.00
014700100100	22020406	Civil Service Commission	OTHER MAINTENANCE SERVICES	4,000,000.00	0.00	4,000,000.00
014700100100	22020801	Civil Service Commission	MOTOR VEHICLE FUEL COST	6,000,000.00	6,000,000.00	0.00
014700100100	22021003	Civil Service Commission	PUBLICITY & ADVERTISEMENTS	4,000,000.00	0.00	4,000,000.00



	Local Government Service Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014900100100	21010101	Local Government Service Commission	SALARY	50,951,064.84	49,890,246.12	1,060,818.72
014900100100	21010103	Local Government Service Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	11,891,064.84	7,750,269.76	4,140,795.08
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014900100100	22020101	Local Government Service Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	0.00	200,000.00
014900100100	22020102	Local Government Service Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000.00	0.00	600,000.00
014900100100	22020301	Local Government Service Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	1,000,000.00
014900100100	22020401	Local Government Service Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	500,000.00	0.00	500,000.00
014900100100	22020402	Local Government Service Commission	MAINTENANCE OF OFFICE FURNITURE	500,000.00	0.00	500,000.00
014900100100	22021007	Local Government Service Commission	WELFARE PACKAGES	1,300,000.00	0.00	1,300,000.00
014900100100	22020406	Local Government Service Commission	OTHER MAINTENANCE SERVICES	28,150,000.00	28,150,000.00	0.00



	Local Government Pension Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014903500100	21010101	Local Government Pension Board	SALARY	40,676,491.00	35,307,567.30	5,368,923.70
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014903500100	22020101	Local Government Pension Board	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	0.00	4,000,000.00
014903500100	22020102	Local Government Pension Board	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	3,000,000.00
014903500100	22020301	Local Government Pension Board	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	0.00	2,000,000.00
014903500100	22020305	Local Government Pension Board	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	0.00	1,000,000.00
014903500100	22020401	Local Government Pension Board	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	0.00	3,000,000.00
014903500100	22020402	Local Government Pension Board	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
014903500100	22020702	Local Government Pension Board	INFORMATION TECHNOLOGY CONSULTING	500,000.00	0.00	500,000.00
014903500100	22020801	Local Government Pension Board	MOTOR VEHICLE FUEL COST	1,500,000.00	0.00	1,500,000.00



	Sokoto State Independent Electoral Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014800100100	21010101	Sokoto State Independent Electoral Commission	SALARY	81,438,991.08	75,419,420.56	6,019,570.52
014800100100	21010103	Sokoto State Independent Electoral Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	20,992,636.92	7,750,269.76	13,242,367.16
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014800100100	22020101	Sokoto State Independent Electoral Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	950,000.00	9,050,000.00
014800100100	22020102	Sokoto State Independent Electoral Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	5,852,500.00	4,147,500.00
014800100100	22020301	Sokoto State Independent Electoral Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	450,000.00	5,550,000.00
014800100100	22020202	Sokoto State Independent Electoral Commission	TELEPHONE CHARGES	5,000,000.00	0.00	5,000,000.00
014800100100	22020402	Sokoto State Independent Electoral Commission	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	900,000.00	3,100,000.00
014800100100	22020406	Sokoto State Independent Electoral Commission	OTHER MAINTENANCE SERVICES	5,000,000.00	0.00	5,000,000.00
014800100100	22021003	Sokoto State Independent Electoral Commission	PUBLICITY & ADVERTISEMENTS	5,000,000.00	100,000.00	4,900,000.00
014800100100	22021007	Sokoto State Independent Electoral Commission	WELFARE PACKAGES	5,000,000.00	100,000.00	4,900,000.00
014800100100	22020502	Sokoto State Independent Electoral Commission	INTERNATIONAL TRAINING	10,000,000.00	6,084,000.00	3,916,000.00
014800100100	22020801	Sokoto State Independent Electoral Commission	MOTOR VEHICLE FUEL COST HONORARIUM & SITTING	2,000,000.00	0.00	2,000,000.00
014800100100	22021002	Sokoto State Independent Electoral Commission	ALLOWANCE	200,000,000.00	66,690,300.00	133,309,700.00
014800100100	22020306	Sokoto State Independent Electoral Commission	PRINTING OF SECURITY DOCUMENTS	200,000,000.00	127,914,500.00	72,085,500.00
014800100100	22020401	Sokoto State Independent Electoral Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	0.00	5,000,000.00
014800100100	22020305	Sokoto State Independent Electoral Commission	PRINTING OF NON SECURITY DOCUMENTS	150,000,000.00	64,528,650.20	85,471,349.80



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
014800100100	23010129	Sokoto State Independent Electoral Commission	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	0.00	5,000,000.00
014800100100	23010105	Sokoto State Independent Electoral Commission	PURCHASE OF MOTOR VEHICLES	85,000,000.00	0.00	85,000,000.00
014800100100	23010112	Sokoto State Independent Electoral Commission	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	48,247,167.20	1,752,832.80
014800100100	23020127	Sokoto State Independent Electoral Commission	CONSTRUCTION OF ICT INFRASTRUCTURES	65,000,000.00	0.00	65,000,000.00
014800100100	23020101	Sokoto State Independent Electoral Commission	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
014800100100	23050101	Sokoto State Independent Electoral Commission	RESEARCH AND DEVELOPMENT	50,711,564.00	0.00	50,711,564.00
014800100100	23050101	Sokoto State Independent Electoral Commission	RESEARCH AND DEVELOPMENT	30,000,000.00	0.00	30,000,000.00
	Ministry for Home Affairs					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012400100100	21010101	Ministry for Home Affairs	SALARY	1,088,080,999.00	1,088,080,999.00	0.01
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012400100100	22020101	Ministry for Home Affairs	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	1,550,000.00	3,450,000.00
012400100100	22020102	Ministry for Home Affairs	LOCAL TRAVEL & TRANSPORT: OTHERS	5,535,871.00	2,700,000.00	2,835,871.00
012400100100	22020301	Ministry for Home Affairs	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	500,000.00	4,500,000.00
012400100100	22020401	Ministry for Home Affairs	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
012400100100	22020803	Ministry for Home Affairs	PLANT / GENERATOR FUEL COST	1,000,000.00	0.00	1,000,000.00
012400100100	22021007	Ministry for Home Affairs	WELFARE PACKAGES	3,000,000.00	3,000,000.00	0.00
012400100100	22021021	Ministry for Home Affairs	SPECIAL DAYS/CELEBRATIONS	115,500,000.00	103,122,550.00	12,377,450.00



230	CAPITAL EXPENDITURE						
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025	
012400100100	23010105	Ministry for Home Affairs	PURCHASE OF MOTOR VEHICLES	60,000,000.00	0.00	60,000,000.00	
012400100100	23010104	Ministry for Home Affairs	PURCHASE MOTOR CYCLES	100,000,000.00	0.00	100,000,000.00	
012400100100	23010119	Ministry for Home Affairs	PURCHASE OF POWER GENERATING SET	10,000,000.00	0.00	10,000,000.00	
012400100100	23010101	Ministry for Home Affairs	PURCHASE / ACQUISITION OF LAND	20,000,000.00	16,092,750.00	3,907,250.00	
012400100100	23020101	Ministry for Home Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00	
012400100100	23010106	Ministry for Home Affairs	PURCHASE OF VANS	50,000,000.00	0.00	50,000,000.00	
012400100100	23010106	Ministry for Home Affairs	PURCHASE OF VANS	22,396,000.00	18,496,000.00	3,900,000.00	
012400100100	23010105	Ministry for Home Affairs	PURCHASE OF MOTOR VEHICLES	415,711,564.00	67,142,000.00	348,569,564.00	
012400100100	23030102	Ministry for Home Affairs	REHABILITATION / REPAIRS - ELECTRICITY	30,000,000.00	0.00	30,000,000.00	
012400100100	23010107	Ministry for Home Affairs	PURCHASE OF TRUCKS	20,000,000.00	15,000,000.00	5,000,000.00	
012400100100	23010106	Ministry for Home Affairs	PURCHASE OF VANS	20,000,000.00	0.00	20,000,000.00	
012400100100	23050108	Ministry for Home Affairs	Workshops/Conferences/Seminars	30,000,000.00	0.00	30,000,000.00	
012400100100	23030121	Ministry for Home Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,000,000.00	29,500,000.00	5,500,000.00	
012400100100	23010101	Ministry for Home Affairs	PURCHASE / ACQUISITION OF LAND	20,000,000.00	0.00	20,000,000.00	
012400100100	23050102	Ministry for Home Affairs	COMPUTER SOFTWARE ACQUISITION	50,000,000.00	0.00	50,000,000.00	
012400100100	23030102	Ministry for Home Affairs	REHABILITATION / REPAIRS - ELECTRICITY	10,000,000.00	3,900,000.00	6,100,000.00	
012400100100	23030109	Ministry for Home Affairs	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	36,400,000.00	36,400,000.00	0.00	



	Fire Service					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012400800100	21010101	Fire Service	SALARY	198,770,361.16	194,503,672.29	4,266,688.87
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012400800100	22020101	Fire Service	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000.00	7,000,000.00	7,000,000.00
012400800100	22020801	Fire Service	MOTOR VEHICLE FUEL COST	15,000,000.00	9,000,000.00	6,000,000.00
012400800100	22020402	Fire Service	MAINTENANCE OF OFFICE FURNITURE	2,060,000.00	0.00	2,060,000.00
012400800100	22020406	Fire Service	OTHER MAINTENANCE SERVICES	3,000,000.00	1,500,000.00	1,500,000.00
012400800100	22021007	Fire Service	WELFARE PACKAGES	19,000,000.00	9,500,000.00	9,500,000.00
012400800100	22020501	Fire Service	LOCAL TRAINING	3,000,000.00	0.00	3,000,000.00
012400800100	22021004	Fire Service	MEDICAL EXPENSES-LOCAL OFFICE STATIONERIES /	2,000,000.00	0.00	2,000,000.00
012400800100	22020301	Fire Service	COMPUTER CONSUMABLES	2,000,000.00	0.00	2,000,000.00



	Government Printing Press					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012400900100	21010101	Government Printing Press	SALARY	21,400,000.00	21,400,000.00	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
012400900100	22020101	Government Printing Press	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	0.00
012400900100	22020208	Government Printing Press	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	0.00
012400900100	22020301	Government Printing Press	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000.00	500,000.00	300,000.00
012400900100	22020404	Government Printing Press	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	200,000.00	800,000.00
012400900100	22020401	Government Printing Press	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	0.00	1,000,000.00
012400900100	22021001	Government Printing Press	REFRESHMENT & MEALS	1,500,000.00	0.00	1,500,000.00
012400900100	22021007	Government Printing Press	WELFARE PACKAGES	2,000,000.00	0.00	2,000,000.00
012400900100	22030101	Government Printing Press	MOTOR CYCLE ADVANCES	2,000,000.00	0.00	2,000,000.00
012400900100	22020402	Government Printing Press	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
012400900100	22020301	Government Printing Press	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	0.00	1,500,000.00



	Department for Security Matters					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017000100200	21010101	Department for Security Matters	SALARY	51,369,857.98	49,485,666.15	1,884,191.83
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017000100200	22020101	Department for Security Matters	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	0.00	500,000.00
017000100200	22020102	Department for Security Matters	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	500,000.00
017000100200	22020103	Department for Security Matters	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	0.00	3,000,000.00
017000100200	22020202	Department for Security Matters	TELEPHONE CHARGES	50,000.00	0.00	50,000.00
017000100200	22020203	Department for Security Matters	INTERNET ACCESS CHARGES	4,000,000.00	0.00	4,000,000.00
017000100200	22020301	Department for Security Matters	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	0.00
017000100200	22020401	Department for Security Matters	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	0.00	1,000,000.00
017000100200	22020402	Department for Security Matters	MAINTENANCE OF OFFICE FURNITURE	500,000.00	0.00	500,000.00
017000100200	22020403	Department for Security Matters	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,000,000.00	0.00	1,000,000.00
017000100200	22020406	Department for Security Matters	OTHER MAINTENANCE SERVICES	15,000,000.00	15,000,000.00	0.00
017000100200	22020411	Department for Security Matters	MAINTENANCE OF COMMUNICATION	8,000,000.00	0.00	8,000,000.00
017000100200	22020601	Department for Security Matters	SECURITY SERVICES	2,302,384,633.00	2,294,880,555.00	7,504,078.00
017000100200	22020604	Department for Security Matters	SECURITY VOTE (INCLUDING OPERATIONS)	3,339,478,720.00	3,252,596,222.00	86,882,498.00
017000100200	22021001	Department for Security Matters	REFRESHMENT & MEALS	235,642,900.00	230,939,900.00	4,703,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017000100200	23020107	Department for Security Matters	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000.00	0.00	10,000,000.00
017000100200	23010104	Department for Security Matters	PURCHASE MOTOR CYCLES	156,000,000.00	0.00	156,000,000.00
017000100200	23010128	Department for Security Matters	PURCHASE OF SECURITY EQUIPMENT	10,000,000.00	0.00	10,000,000.00
017000100200	23010128	Department for Security Matters	PURCHASE OF SECURITY EQUIPMENT	10,000,000.00	0.00	10,000,000.00
017000100200	23010119	Department for Security Matters	PURCHASE OF POWER GENERATING SET	10,000,000.00	0.00	10,000,000.00
017000100200	23010105	Department for Security Matters	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
017000100200	23010105	Department for Security Matters	PURCHASE OF MOTOR VEHICLES	1,500,000,000.00	0.00	1,500,000,000.00



	Ministry for Religious Affairs					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200100100	21010101	Ministry for Religious Affairs	SALARY	73,357,198.38	73,196,407.54	160,790.84
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200100100	22020101	Ministry for Religious Affairs	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	0.00
017200100100	22021007	Ministry for Religious Affairs	WELFARE PACKAGES	1,310,000,000.00	980,000,000.00	330,000,000.00
017200100100	22020102	Ministry for Religious Affairs	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	0.00
017200100100	22020402	Ministry for Religious Affairs	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	9,330,000.00	670,000.00
017200100100	22020401	Ministry for Religious Affairs	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	0.00	10,000,000.00
017200100100	22020403	Ministry for Religious Affairs	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	60,000,000.00	56,758,055.00	3,241,945.00
017200100100	22020406	Ministry for Religious Affairs	OTHER MAINTENANCE SERVICES	60,000,000.00	50,526,000.00	9,474,000.00
017200100100	22020502	Ministry for Religious Affairs	INTERNATIONAL TRAINING OFFICE STATIONERIES /	60,000,000.00	42,900,000.00	17,100,000.00
017200100100	22020301	Ministry for Religious Affairs	COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00
017200100100	22021003	Ministry for Religious Affairs	PUBLICITY & ADVERTISEMENTS FOOD STUFF / CATERING	20,000,000.00	20,000,000.00	0.00
017200100100	22020311	Ministry for Religious Affairs	MATERIALS SUPPLIES TEACHING AIDS /	150,000,000.00	115,650,000.00	34,350,000.00
017200100100	22020310	Ministry for Religious Affairs	INSTRUCTION MATERIALS	40,000,000.00	24,811,200.00	15,188,800.00
017200100100	22020302	Ministry for Religious Affairs	BOOKS	50,000,000.00	30,695,000.00	19,305,000.00
017200100100	22020309	Ministry for Religious Affairs	UNIFORMS & OTHER CLOTHING DRUGS/LABORATORY/MEDICAL	60,000,000.00	57,000,000.00	3,000,000.00
017200100100	22020307	Ministry for Religious Affairs	SUPPLIES	30,000,000.00	17,000,000.00	13,000,000.00
017200100100	22020104	Ministry for Religious Affairs	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	0.00	30,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200100100	23030121	Ministry for Religious Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000,000.00	151,957,289.60	1,848,042,710.40
017200100100	23030121	Ministry for Religious Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000,000.00	0.00	2,000,000,000.00
017200100100	23030121	Ministry for Religious Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000,000.00	0.00	1,000,000,000.00
017200100100	23020118	Ministry for Religious Affairs	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000.00	848,077,912.35	151,922,087.65
017200100100	23020101	Ministry for Religious Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	600,000,000.00	0.00	600,000,000.00
017200100100	23010104	Ministry for Religious Affairs	PURCHASE MOTOR CYCLES	75,000,000.00	69,276,030.00	5,723,970.00
017200100100	23010112	Ministry for Religious Affairs	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,000,000.00	62,759,198.35	87,240,801.65
017200100100	23010112	Ministry for Religious Affairs	PURCHASE OF OFFICE FURNITURE AND FITTINGS	900,000,000.00	13,510,255.00	886,489,745.00
017200100100	23020101	Ministry for Religious Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00
017200100100	23020111	Ministry for Religious Affairs	CONSTRUCTION / PROVISION OF LIBRARIES	250,000,000.00	0.00	250,000,000.00
017200100100	23030121	Ministry for Religious Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	970,000,000.00	969,540,967.47	459,032.53
017200100100	23010140	Ministry for Religious Affairs	PURCHASE OF AGRICULTURAL INPUTS	1,300,000,000.00	1,229,000,000.00	71,000,000.00
017200100100	23050101	Ministry for Religious Affairs	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00
017200100100	23030126	Ministry for Religious Affairs	REHABILITATION/REPAIRS OF CEMETERIES	1,550,000,000.00	202,244,365.55	1,347,755,634.45
017200100100	23050101	Ministry for Religious Affairs	RESEARCH AND DEVELOPMENT	142,291,617.60	142,291,617.60	0.00



	ZAKAT and Endowment Commission (WAQF)					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200700100	21010101	ZAKAT and Endowment Commission (WAQF)	SALARY	11,450,000.00	10,458,792.69	991,207.31
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200700100	22020101	ZAKAT and Endowment Commission (WAQF)	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	0.00
017200700100	22020102	ZAKAT and Endowment Commission (WAQF)	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00	6,700,000.00	28,300,000.00
017200700100	22020301	ZAKAT and Endowment Commission (WAQF)	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,009.00	5,000,000.00	5,000,009.00
017200700100	22020401	ZAKAT and Endowment Commission (WAQF)	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	15,000,000.00	0.00	15,000,000.00
017200700100	22020402	ZAKAT and Endowment Commission (WAQF)	MAINTENANCE OF OFFICE FURNITURE	12,000,009.00	1,500,000.00	10,500,009.00
017200700100	22020406	ZAKAT and Endowment Commission (WAQF)	OTHER MAINTENANCE SERVICES	15,000,000.00	10,000,000.00	5,000,000.00
017200700100	22021007	ZAKAT and Endowment Commission (WAQF)	WELFARE PACKAGES GRANT TO OTHER STATE	60,000,000.00	56,800,000.00	3,200,000.00
017200700100	22040101	ZAKAT and Endowment Commission (WAQF)	GOVERNMENTS - CURRENT	10,000,000.00	0.00	10,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200700100	23020101	ZAKAT and Endowment Commission (Waqf)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	0.00
017200700100	23020113	ZAKAT and Endowment Commission (Waqf)	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	80,612,471.20	69,360,000.00	11,252,471.20
017200700100	23030121	ZAKAT and Endowment Commission (Waqf)	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70,000,000.00	50,000,000.00	20,000,000.00
017200700100	23010103	ZAKAT and Endowment Commission (Waqf)	PURCHASE OF RESIDENTIAL BUILDINGS	50,000,000.00	40,000,000.00	10,000,000.00
017200700100	23040101	ZAKAT and Endowment Commission (Waqf)	TREE PLANTING	20,000,000.00	0.00	20,000,000.00
017200700100	23040101	ZAKAT and Endowment Commission (Waqf)	TREE PLANTING	20,000,000.00	0.00	20,000,000.00
017200700100	23010129	ZAKAT and Endowment Commission (Waqf)	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000.00	0.00	20,000,000.00
017200700100	23050103	ZAKAT and Endowment Commission (Waqf)	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	0.00
017200700100	23030105	ZAKAT and Endowment Commission (Waqf)	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000.00	0.00	30,000,000.00
017200700100	23050103	ZAKAT and Endowment Commission (Waqf)	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	0.00
017200700100	23020101	ZAKAT and Endowment Commission (Waqf)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	10,000,000.00	10,000,000.00
017200700100	23020104	ZAKAT and Endowment Commission (Waqf)	CONSTRUCTION / PROVISION OF HOUSING	20,000,000.00	16,960,000.00	3,040,000.00
017200700100	23040101	ZAKAT and Endowment Commission (Waqf)	TREE PLANTING	10,000,000.00	0.00	10,000,000.00
017200700100	23050101	ZAKAT and Endowment Commission (Waqf)	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
017200700100	23050101	ZAKAT and Endowment Commission (Waqf)	RESEARCH AND DEVELOPMENT INDUSTRIAL POLLUTION	100,000,000.00	100,000,000.00	0.00
017200700100	23040104	ZAKAT and Endowment Commission (Waqf)	PREVENTION & CONTROL	43,000,000.00	10,500,000.00	32,500,000.00



	Hisbah Board Sokoto						
21	PERSONNEL COST						
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025	
017200700200	21010101	Hisbah Board Sokoto	SALARY	22,340,190.78	0.00	22,340,190.78	
017200700200	21020101	Hisbah Board Sokoto	NON REGULAR ALLOWANCES	10,000,000.00	0.00	10,000,000.00	
220	OVERHEAD COST						
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025	
017200700200	22020101	Hisbah Board Sokoto	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	0.00	10,000,000.00	
017200700200	22020102	Hisbah Board Sokoto	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	0.00	10,000,000.00	
017200700200	22020301	Hisbah Board Sokoto	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	0.00	20,000,000.00	
017200700200	22020309	Hisbah Board Sokoto	UNIFORMS & OTHER CLOTHING	30,000,000.00	0.00	30,000,000.00	
017200700200	22020401	Hisbah Board Sokoto	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	0.00	10,000,000.00	
017200700200	22020402	Hisbah Board Sokoto	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	0.00	10,000,000.00	
017200700200	22020403	Hisbah Board Sokoto	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	10,000,000.00	0.00	10,000,000.00	
017200700200	22021007	Hisbah Board Sokoto	WELFARE PACKAGES	20,000,000.00	0.00	20,000,000.00	
017200700200	22020104	Hisbah Board Sokoto	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	0.00	20,000,000.00	
017200700200	22021003	Hisbah Board Sokoto	PUBLICITY & ADVERTISEMENTS	10,000,000.00	0.00	10,000,000.00	
017200700200	22020302	Hisbah Board Sokoto	BOOKS	10,000,000.00	0.00	10,000,000.00	



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017200700200	23020104	Hisbah Board Sokoto	CONSTRUCTION / PROVISION OF HOUSING	50,000,000.00	0.00	50,000,000.00
017200700200	23010105	Hisbah Board Sokoto	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
017200700200	23050103	Hisbah Board Sokoto	MONITORING AND EVALUATION	65,000,000.00	0.00	65,000,000.00
017200700200	23010119	Hisbah Board Sokoto	PURCHASE OF POWER GENERATING SET	10,000,000.00	0.00	10,000,000.00
017200700200	23010104	Hisbah Board Sokoto	PURCHASE MOTOR CYCLES	70,000,000.00	0.00	70,000,000.00



	Department of Estbalishment and Pensions					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017300100100	21010101	Department of Estbalishment and Pensions	SALARY	473,217,842.27	466,217,842.26	7,000,000.01
017300100100	21030101	Department of Estbalishment and Pensions	GRATUITY	9,121,675,510.00	6,823,335,356.28	2,298,340,153.72
017300100100	21030102	Department of Estbalishment and Pensions	PENSION	5,670,831,981.00	3,530,511,954.52	2,140,320,026.48
017300100100	21030103	Department of Estbalishment and Pensions	DEATH BENEFITS	700,000,000.00	43,246,622.31	656,753,377.69
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
017300100100	22020101	Department of Estbalishment and Pensions	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	600,000.00	9,400,000.00
017300100100	22020102	Department of Estbalishment and Pensions	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	3,520,000.00	6,480,000.00
017300100100	22020103	Department of Estbalishment and Pensions	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	400,000.00	9,600,000.00
017300100100	22020305	Department of Estbalishment and Pensions	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	0.00	10,000,000.00
017300100100	22021007	Department of Estbalishment and Pensions	WELFARE PACKAGES	20,000,000.00	200,000.00	19,800,000.00
017300100100	22020301	Department of Estbalishment and Pensions	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	600,000.00	9,400,000.00
017300100100	22020302	Department of Estbalishment and Pensions	BOOKS	8,000,000.00	300,000.00	7,700,000.00
017300100100	22020401	Department of Estbalishment and Pensions	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,500,000.00	0.00	5,500,000.00
017300100100	22020402	Department of Estbalishment and Pensions	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	0.00	10,000,000.00
017300100100	22020403	Department of Estbalishment and Pensions	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	5,000,000.00	0.00	5,000,000.00
017300100100	22020406	Department of Estbalishment and Pensions	OTHER MAINTENANCE SERVICES	27,000,000.00	24,500,000.00	2,500,000.00



ECONOMIC SECTOR						
	Ministry of Agriculture & Natural Resource					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021500100100	21010101	Ministry of Agriculture & Natural Resource	SALARY	147,460,790.00	143,534,954.70	3,925,835.30
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021500100100	22020101	Ministry of Agriculture & Natural Resource	LOCAL TRAVEL & TRANSPORT: TRAINING	9,000,000.00	9,000,000.00	0.00
021500100100	22020102	Ministry of Agriculture & Natural Resource	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	3,496,500.00	6,503,500.00
021500100100	22020301	Ministry of Agriculture & Natural Resource	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	600,000.00	7,400,000.00
021500100100	22020401	Ministry of Agriculture & Natural Resource	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	5,530,000.00	4,470,000.00
021500100100	22020402	Ministry of Agriculture & Natural Resource	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	2,250,000.00	4,750,000.00
021500100100	22020403	Ministry of Agriculture & Natural Resource	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	8,000,000.00	0.00	8,000,000.00
021500100100	22020405	Ministry of Agriculture & Natural Resource	MAINTENANCE OF PLANTS/GENERATORS	8,000,000.00	1,000,000.00	7,000,000.00
021500100100	22020406	Ministry of Agriculture & Natural Resource	OTHER MAINTENANCE SERVICES	8,000,000.00	1,500,000.00	6,500,000.00
021500100100	22020801	Ministry of Agriculture & Natural Resource	MOTOR VEHICLE FUEL COST	7,000,000.00	0.00	7,000,000.00
021500100100	22021003	Ministry of Agriculture & Natural Resource	PUBLICITY & ADVERTISEMENTS	6,000,000.00	0.00	6,000,000.00
021500100100	22021007	Ministry of Agriculture & Natural Resource	WELFARE PACKAGES	8,000,000.00	0.00	8,000,000.00



230	Capital Expenditure					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000.00	0.00	100,000,000.00
021500100100	23050103	Ministry of Agriculture & Natural Resource	MONITORING AND EVALUATION	150,000,000.00	141,974,123.00	8,025,877.00
021500100100	23010109	Ministry of Agriculture & Natural Resource	PURCHASE OF SEA BOATS	50,000,000.00	0.00	50,000,000.00
021500100100	23050101	Ministry of Agriculture & Natural Resource	RESEARCH AND DEVELOPMENT CONSTRUCTION / PROVISION	30,000,000.00	0.00	30,000,000.00
021500100100	23020113	Ministry of Agriculture & Natural Resource	OF AGRICULTURAL FACILITIES	3,000,000,000.00	106,577,682.00	2,893,422,318.00
021500100100	23050101	Ministry of Agriculture & Natural Resource	RESEARCH AND DEVELOPMENT	100,000,000.00	47,912,715.93	52,087,284.07
021500100100	23050101	Ministry of Agriculture & Natural Resource	RESEARCH AND DEVELOPMENT CONSTRUCTION / PROVISION	15,000,000.00	0.00	15,000,000.00
021500100100	23020118	Ministry of Agriculture & Natural Resource	OF INFRASTRUCTURE MONITORING AND	101,603,317.25	12,044,812.50	89,558,504.75
021500100100	23050103	Ministry of Agriculture & Natural Resource	EVALUATION	10,000,000.00	0.00	10,000,000.00
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000.00	15,000,000.00	85,000,000.00
021500100100	23020118	Ministry of Agriculture & Natural Resource	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000.00	0.00	10,000,000.00
021500100100	23020118	Ministry of Agriculture & Natural Resource	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000.00	30,207,337.50	469,792,662.50
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	8,900,000,000.00	244,148,343.25	8,655,851,656.75
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	200,000,000.00	0.00	200,000,000.00
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000.00	45,902,841.00	54,097,159.00
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	96,000,000.00	0.00	96,000,000.00
021500100100	23020118	Ministry of Agriculture & Natural Resource	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	14,899,000.00	35,101,000.00
021500100100	23050101	Ministry of Agriculture & Natural Resource	RESEARCH AND DEVELOPMENT PURCHASE OF AGRICULTURAL	10,000,000.00	0.00	10,000,000.00
021500100100	23010127	Ministry of Agriculture & Natural Resource	EQUIPMENT	7,899,000,000.00	7,837,424,000.00	61,576,000.00



021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	1,520,000,000.00	0.00	1,520,000,000.00
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	15,000,000.00	0.00	15,000,000.00
021500100100	23010127	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL EQUIPMENT	26,000,000.00	0.00	26,000,000.00
021500100100	23010124	Ministry of Agriculture & Natural Resource	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
021500100100	23010105	Ministry of Agriculture & Natural Resource	PURCHASE OF MOTOR VEHICLES	20,000,000.00	0.00	20,000,000.00
021500100100	23010106	Ministry of Agriculture & Natural Resource	PURCHASE OF VANS	50,000,000.00	0.00	50,000,000.00
021500100100	23010140	Ministry of Agriculture & Natural Resource	PURCHASE OF AGRICULTURAL INPUTS	5,000,000.00	0.00	5,000,000.00
021500100100	23020101	Ministry of Agriculture & Natural Resource	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	47,912,715.93	0.00	47,912,715.93
021500100100	23020101	Ministry of Agriculture & Natural Resource	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00
021500100100	23050101	Ministry of Agriculture & Natural Resource	RESEARCH AND DEVELOPMENT	11,479,575.00	0.00	11,479,575.00
021500100100	23050101	Ministry of Agriculture & Natural Resource	RESEARCH AND DEVELOPMENT	45,902,841.00	0.00	45,902,841.00



	College of Agriculture Wurno					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021502100100	21010101	College of Agriculture Wurno	SALARY	240,075,690.31	236,093,752.54	3,981,937.77
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021502100100	22020101	College of Agriculture Wurno	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	0.00	5,000,000.00
021502100100	22020102	College of Agriculture Wurno	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	0.00	2,000,000.00
021502100100	22020301	College of Agriculture Wurno	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0.00	5,000,000.00
021502100100	22020304	College of Agriculture Wurno	MAGAZINES & PERIODICALS	2,000,000.00	0.00	2,000,000.00
021502100100	22020707	College of Agriculture Wurno	AGRICULTURAL CONSULTING	2,000,000.00	0.00	2,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021502100100	23020107	College of Agriculture Wurno	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	300,000,000.00	0.00	300,000,000.00
021502100100	23010105	College of Agriculture Wurno	PURCHASE OF MOTOR VEHICLES	12,000,000.00	0.00	12,000,000.00
021502100100	23050103	College of Agriculture Wurno	MONITORING AND EVALUATION	15,000,000.00	0.00	15,000,000.00
021502100100	23010124	College of Agriculture Wurno	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,000,000.00	0.00	25,000,000.00
021502100100	23020111	College of Agriculture Wurno	CONSTRUCTION / PROVISION OF LIBRARIES	21,000,000.00	0.00	21,000,000.00
021502100100	23020103	College of Agriculture Wurno	CONSTRUCTION / PROVISION OF ELECTRICITY	15,775,000.00	0.00	15,775,000.00
021502100100	23010126	College of Agriculture Wurno	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00	0.00	5,000,000.00
021502100100	23030112	College of Agriculture Wurno	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	3,000,000.00	0.00	3,000,000.00
021502100100	23030112	College of Agriculture Wurno	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	3,000,000.00	0.00	3,000,000.00
021502100100	23020113	College of Agriculture Wurno	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	10,000,000.00	0.00	10,000,000.00
021502100100	23030102	College of Agriculture Wurno	REHABILITATION / REPAIRS - ELECTRICITY	20,000,000.00	0.00	20,000,000.00
021502100100	23020105	College of Agriculture Wurno	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000.00	0.00	5,000,000.00
021502100100	23050103	College of Agriculture Wurno	MONITORING AND EVALUATION	15,000,000.00	0.00	15,000,000.00
021502100100	23030112	College of Agriculture Wurno	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	3,000,000.00	0.00	3,000,000.00



	State Agricultural Development Project					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021510200100	21010101	State Agricultural Development Project	SALARY	239,878,436.70	237,855,726.49	2,022,710.21
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021510200100	22020102	State Agricultural Development Project	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000.00	900,000.00	1,600,000.00
021510200100	22020406	State Agricultural Development Project	OTHER MAINTENANCE SERVICES	2,500,000.00	1,500,000.00	1,000,000.00
021510200100	22020301	State Agricultural Development Project	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	600,000.00	400,000.00
021510200100	22020402	State Agricultural Development Project	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	400,000.00	2,100,000.00
021510200100	22020401	State Agricultural Development Project	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
021510200100	22020101	State Agricultural Development Project	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	500,000.00	1,000,000.00
021510200100	22021007	State Agricultural Development Project	WELFARE PACKAGES	1,500,000.00	600,000.00	900,000.00
021510200100	22020707	State Agricultural Development Project	AGRICULTURAL CONSULTING	1,500,000.00	0.00	1,500,000.00



	International Fund for Agriculture					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021510200200	21010101	International Fund for Agriculture	SALARY	33,678,900.00	33,175,358.35	503,541.65
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021510200200	22020101	International Fund for Agriculture	LOCAL TRAVEL & TRANSPORT: TRAINING	2,129,000.00	800,000.00	1,329,000.00
021510200200	22020102	International Fund for Agriculture	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	200,000.00	1,800,000.00
021510200200	22020301	International Fund for Agriculture	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	600,000.00	1,400,000.00
021510200200	22020601	International Fund for Agriculture	SECURITY SERVICES	2,000,000.00	300,000.00	1,700,000.00
021510200200	22020307	International Fund for Agriculture	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00	600,000.00	1,400,000.00
021510200200	22020708	International Fund for Agriculture	MEDICAL CONSULTING	2,000,000.00	200,000.00	1,800,000.00
021510200200	22021004	International Fund for Agriculture	MEDICAL EXPENSES-LOCAL PLANT / GENERATOR FUEL	2,000,000.00	0.00	2,000,000.00
021510200200	22020803	International Fund for Agriculture	COST	2,000,000.00	0.00	2,000,000.00
021510200200	22021007	International Fund for Agriculture	WELFARE PACKAGES	2,000,000.00	0.00	2,000,000.00
021510200200	22020401	International Fund for Agriculture	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
021510200200	22020306	International Fund for Agriculture	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	0.00	2,000,000.00



	AFFORESTATION PROGRAMME					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021510900100	21010101	AFFORESTATION PROGRAMME	SALARY	15,338,250.00	13,459,273.60	1,878,976.40
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021510900100	22020101	AFFORESTATION PROGRAMME	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	0.00
021510900100	22020102	AFFORESTATION PROGRAMME	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	200,000.00	300,000.00
021510900100	22020301	AFFORESTATION PROGRAMME	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	300,000.00	300,000.00
021510900100	22020401	AFFORESTATION PROGRAMME	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	500,000.00	400,000.00	100,000.00
021510900100	22020402	AFFORESTATION PROGRAMME	MAINTENANCE OF OFFICE FURNITURE	500,000.00	200,000.00	300,000.00
021510900100	22020406	AFFORESTATION PROGRAMME	OTHER MAINTENANCE SERVICES	400,000.00	0.00	400,000.00
021510900100	22020803	AFFORESTATION PROGRAMME	PLANT / GENERATOR FUEL COST	500,000.00	0.00	500,000.00
021510900100	22020305	AFFORESTATION PROGRAMME	PRINTING OF NON SECURITY DOCUMENTS	900,000.00	0.00	900,000.00
021510900100	22021007	AFFORESTATION PROGRAMME	WELFARE PACKAGES	900,000.00	0.00	900,000.00



	Fertilizer and Agricultral Supplies Company					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021511000100	21010101	Fertilizer and Agricultral Supplies Company	SALARY	37,510,520.61	36,042,539.28	1,467,981.33
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
021511000100	22020101	Fertilizer and Agricultral Supplies Company	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	800,000.00	200,000.00
021511000100	22020102	Fertilizer and Agricultral Supplies Company	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	800,000.00	200,000.00
021511000100	22020301	Fertilizer and Agricultral Supplies Company	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	900,000.00	100,000.00
021511000100	22020401	Fertilizer and Agricultral Supplies Company	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	500,000.00	500,000.00
021511000100	22020402	Fertilizer and Agricultral Supplies Company	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	900,000.00	100,000.00
021511000100	22020406	Fertilizer and Agricultral Supplies Company	OTHER MAINTENANCE SERVICES	500,000.00	300,000.00	200,000.00
021511000100	22021003	Fertilizer and Agricultral Supplies Company	PUBLICITY & ADVERTISEMENTS	1,000,000.00	900,000.00	100,000.00
021511000100	22021007	Fertilizer and Agricultral Supplies Company	WELFARE PACKAGES	500,000.00	0.00	500,000.00
021511000100	22020707	Fertilizer and Agricultral Supplies Company	AGRICULTURAL CONSULTING	1,000,000.00	0.00	1,000,000.00



	Ministry of Finance					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022000100100	21010101	Ministry of Finance	SALARY	937,567,888.00	932,163,005.24	5,404,882.76
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022000100100	22020101	Ministry of Finance	LOCAL TRAVEL & TRANSPORT: TRAINING	158,000,000.00	156,565,000.00	1,435,000.00
022000100100	22020102	Ministry of Finance	LOCAL TRAVEL & TRANSPORT: OTHERS	53,510,000.00	50,952,500.00	2,557,500.00
022000100100	22020103	Ministry of Finance	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	70,715,000.00	64,769,543.24	5,945,456.76
022000100100	22020201	Ministry of Finance	ELECTRICITY CHARGES	619,124,543.24	614,557,599.11	4,566,944.13
022000100100	22020202	Ministry of Finance	TELEPHONE CHARGES	155,043,897.42	151,000,000.00	4,043,897.42
022000100100	22020301	Ministry of Finance	OFFICE STATIONERIES / COMPUTER CONSUMABLES	77,000,000.00	76,390,000.00	610,000.00
022000100100	22020307	Ministry of Finance	DRUGS/LABORATORY/MEDICAL SUPPLIES	23,500,000.00	20,000,000.00	3,500,000.00
022000100100	22020309	Ministry of Finance	UNIFORMS & OTHER CLOTHING	18,000,000.00	17,246,000.00	754,000.00
022000100100	22020401	Ministry of Finance	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	12,000,000.00	10,500,000.00	1,500,000.00
022000100100	22020402	Ministry of Finance	MAINTENANCE OF OFFICE FURNITURE	50,000,000.00	50,000,000.00	0.00
022000100100	22020404	Ministry of Finance	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000,000.00	15,000,000.00	5,000,000.00
022000100100	22020406	Ministry of Finance	OTHER MAINTENANCE SERVICES	430,000,000.00	410,604,000.00	19,396,000.00
022000100100	22020501	Ministry of Finance	LOCAL TRAINING	50,000,000.00	49,500,000.00	500,000.00
022000100100	22020502	Ministry of Finance	INTERNATIONAL TRAINING	60,000,000.00	46,100,000.00	13,900,000.00
022000100100	22020603	Ministry of Finance	RESIDENTIAL RENT	50,000,000.00	22,440,000.00	27,560,000.00



022000100100	22020701	Ministry of Finance	FINANCIAL CONSULTING	3,540,000,000.00	3,540,000,000.00	0.00
022000100100	22020708	Ministry of Finance	MEDICAL CONSULTING	7,000,000.00	6,750,000.00	250,000.00
022000100100	22020405	Ministry of Finance	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	19,000,000.00	1,000,000.00
022000100100	22020803	Ministry of Finance	PLANT / GENERATOR FUEL COST	30,000,000.00	20,000,000.00	10,000,000.00
022000100100	22020901	Ministry of Finance	BANK CHARGES (OTHER THAN INTEREST)	50,000,000.00	49,738,017.12	261,982.88
022000100100	22021002	Ministry of Finance	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	29,919,910.00	80,090.00
022000100100	22021003	Ministry of Finance	PUBLICITY & ADVERTISEMENTS	15,000,000.00	4,500,000.00	10,500,000.00
022000100100	22021006	Ministry of Finance	POSTAGES & COURIER SERVICES	1,500,000.00	0.00	1,500,000.00
022000100100	22021007	Ministry of Finance	WELFARE PACKAGES	31,000,000.00	28,874,935.00	2,125,065.00
022000100100	22021008	Ministry of Finance	SUBSCRIPTION TO PROFESSIONAL BODIES	53,000,000.00	52,800,000.00	200,000.00
022000100100	22060201	Ministry of Finance	DOMESTIC INTEREST /DISCOUNT - SHORT TERM	7,076,117,733.05	7,066,468,281.27	9,649,451.78
022000100100	22060202	Ministry of Finance	DOMESTIC INTEREST /DISCOUNT - LONG TERM	478,400,000.00	477,919,222.08	480,777.92
022000100100	22060202	Ministry of Finance	DOMESTIC INTEREST /DISCOUNT - LONG TERM	6,053,692,084.78	6,052,256,716.04	1,435,368.74
022000100100	22060301	Ministry of Finance	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	2,257,536,157.51	2,203,751,742.23	53,784,415.28
022000100100	22060302	Ministry of Finance	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	125,100,000.00	125,100,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022000100100	23010119	Ministry of Finance	PURCHASE OF POWER GENERATING SET	50,000,000.00	0.00	50,000,000.00
022000100100	23010113	Ministry of Finance	PURCHASE OF COMPUTERS	80,000,000.00	57,930,250.00	22,069,750.00
022000100100	23010104	Ministry of Finance	PURCHASE MOTOR CYCLES	150,000,000.00	30,639,500.00	119,360,500.00
022000100100	23030121	Ministry of Finance	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	55,000,000.00	0.00	55,000,000.00
022000100100	23030127	Ministry of Finance	REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	40,000,000.00	35,250,000.00	4,750,000.00
022000100100	23030121	Ministry of Finance	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	8,145,250.00	1,854,750.00
022000100100	23020101	Ministry of Finance	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
022000100100	23030121	Ministry of Finance	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	45,345,000.00	54,655,000.00
022000100100	23010104	Ministry of Finance	PURCHASE MOTOR CYCLES	25,000,000.00	23,550,250.00	1,449,750.00
022000100100	23050101	Ministry of Finance	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022000100100	23020101	Ministry of Finance	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	0.00	200,000,000.00
022000100100	23020101	Ministry of Finance	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
022000100100	23050101	Ministry of Finance	RESEARCH AND DEVELOPMENT	200,000,000.00	92,334,000.00	107,666,000.00
022000100100	23050101	Ministry of Finance	RESEARCH AND DEVELOPMENT	2,000,000,000.00	493,745,733.60	1,506,254,266.40



	Board of Internal Revenue					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022000800100	21010101	Board of Internal Revenue	SALARY	216,200,000.00	0.00	216,200,000.00
022000800100	21020101	Board of Internal Revenue	NON REGULAR ALLOWANCES	73,260,000.00	0.00	73,260,000.00
022000800100	21020201	Board of Internal Revenue	NHIS CONTRIBUTION	12,960,000.00	0.00	12,960,000.00
022000800100	21020202	Board of Internal Revenue	CONTRIBUTORY PENSION	14,400,000.00	0.00	14,400,000.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022000800100	22020101	Board of Internal Revenue	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000.00	0.00	40,000,000.00
022000800100	22020102	Board of Internal Revenue	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	0.00	30,000,000.00
022000800100	22020103	Board of Internal Revenue	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	0.00	30,000,000.00
022000800100	22020203	Board of Internal Revenue	INTERNET ACCESS CHARGES	3,000,000.00	0.00	3,000,000.00
022000800100	22020205	Board of Internal Revenue	WATER RATES	1,200,000.00	0.00	1,200,000.00
022000800100	22020208	Board of Internal Revenue	SOFTWARE CHARGES/ LICENSE RENEWAL	25,000,000.00	0.00	25,000,000.00
022000800100	22020301	Board of Internal Revenue	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	0.00	25,000,000.00
022000800100	22020306	Board of Internal Revenue	PRINTING OF SECURITY DOCUMENTS	75,000,000.00	0.00	75,000,000.00
022000800100	22020401	Board of Internal Revenue	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	25,000,000.00	0.00	25,000,000.00
022000800100	22020402	Board of Internal Revenue	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	0.00	5,000,000.00
022000800100	22020404	Board of Internal Revenue	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,000,000.00	0.00	12,000,000.00
022000800100	22020406	Board of Internal Revenue	OTHER MAINTENANCE SERVICES	20,000,000.00	0.00	20,000,000.00
022000800100	22020605	Board of Internal Revenue	CLEANING & FUMIGATION SERVICES	2,000,000.00	0.00	2,000,000.00
022000800100	22020803	Board of Internal Revenue	PLANT / GENERATOR FUEL COST	15,000,000.00	0.00	15,000,000.00
022000800100	22021003	Board of Internal Revenue	PUBLICITY & ADVERTISEMENTS	40,000,000.00	0.00	40,000,000.00
022000800100	22021007	Board of Internal Revenue	WELFARE PACKAGES	60,000,000.00	0.00	60,000,000.00
022000800100	22020701	Board of Internal Revenue	FINANCIAL CONSULTING	150,000,000.00	0.00	150,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022000800100	23010119	Board of Internal Revenue	PURCHASE OF POWER GENERATING SET	35,000,000.00	0.00	35,000,000.00
022000800100	23010105	Board of Internal Revenue	PURCHASE OF MOTOR VEHICLES	140,000,000.00	0.00	140,000,000.00
022000800100	23010112	Board of Internal Revenue	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	0.00	70,000,000.00
022000800100	23010113	Board of Internal Revenue	PURCHASE OF COMPUTERS	50,000,000.00	0.00	50,000,000.00
022000800100	23030121	Board of Internal Revenue	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	0.00	25,000,000.00



	Ministry of Commerce and Industry					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022200100100	21010101	Ministry of Commerce and Industry	SALARY	73,580,973.77	69,293,188.84	4,287,784.93
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022200100100	22020101	Ministry of Commerce and Industry	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00	0.00
022200100100	22020102	Ministry of Commerce and Industry	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	16,160,000.00	3,840,000.00
022200100100	22020301	Ministry of Commerce and Industry	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	300,000.00	2,700,000.00
022200100100	22020401	Ministry of Commerce and Industry	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	0.00	3,000,000.00
022200100100	22020402	Ministry of Commerce and Industry	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	300,000.00	2,700,000.00
022200100100	22020406	Ministry of Commerce and Industry	OTHER MAINTENANCE SERVICES	2,000,000.00	900,000.00	1,100,000.00
022200100100	22021003	Ministry of Commerce and Industry	PUBLICITY & ADVERTISEMENTS	30,000,000.00	26,322,000.00	3,678,000.00
022200100100	22021007	Ministry of Commerce and Industry	WELFARE PACKAGES	3,000,000.00	0.00	3,000,000.00
022200100100	22021021	Ministry of Commerce and Industry	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	0.00	5,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022200100100	23010129	Ministry of Commerce and Industry	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000.00	910,000.00	99,090,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	46,630,000.00	3,370,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	40,000,000.00	10,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022200100100	23020101	Ministry of Commerce and Industry	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000.00	0.00	70,000,000.00
022200100100	23020101	Ministry of Commerce and Industry	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00
022200100100	23030121	Ministry of Commerce and Industry	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	150,000,000.00	0.00	150,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	14,030,000.00	35,970,000.00
022200100100	23030121	Ministry of Commerce and Industry	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	150,000,000.00	0.00	150,000,000.00
022200100100	23020118	Ministry of Commerce and Industry	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00
022200100100	23020118	Ministry of Commerce and Industry	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00
022200100100	23050103	Ministry of Commerce and Industry	MONITORING AND EVALUATION	45,000,000.00	25,000,000.00	20,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
022200100100	23050108	Ministry of Commerce and Industry	Workshops/Conferences/Seminars	40,000,000.00	34,250,000.00	5,750,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00



022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022200100100	23050103	Ministry of Commerce and Industry	MONITORING AND EVALUATION	0.00	0.00	0.00
022200100100	23050103	Ministry of Commerce and Industry	MONITORING AND EVALUATION	20,000,000.00	0.00	20,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022200100100	23050101			0.00	0.00	0.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	200,000,000.00	0.00	200,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
022200100100	23050101	Ministry of Commerce and Industry	RESEARCH AND DEVELOPMENT	25,000,000.00	0.00	25,000,000.00



	Commodity Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022200200100	21010101	Commodity Board	SALARY	5,370,200.00	5,214,805.07	155,394.93
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022200200100	22020402	Commodity Board	MAINTENANCE OF OFFICE FURNITURE	2,600,000.00	800,000.00	1,800,000.00
022200200100	22020406	Commodity Board	OTHER MAINTENANCE SERVICES	1,000,000.00	800,000.00	200,000.00
022200200100	22020707	Commodity Board	AGRICULTURAL CONSULTING	1,000,000.00	300,000.00	700,000.00
022200200100	22021003	Commodity Board	PUBLICITY & ADVERTISEMENTS	1,000,000.00	300,000.00	700,000.00
022200200100	22021007	Commodity Board	WELFARE PACKAGES	1,000,000.00	500,000.00	500,000.00
022200200100	22020501	Commodity Board	LOCAL TRAINING	1,000,000.00	0.00	1,000,000.00

230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022200200100	23010139	Commodity Board	PURCHASE OF POVERTY AND EMERGENCY RELIEF	600,000,000.00	0.00	600,000,000.00



	Sokoto State SME Development Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022205100100	21010101	Sokoto State SME Development Agency	SALARY	23,587,287.28	22,645,914.40	941,372.88
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022205100100	22020101	Sokoto State SME Development Agency	LOCAL TRAVEL & TRANSPORT: TRAINING	5,500,000.00	2,000,000.00	3,500,000.00
022205100100	22020102	Sokoto State SME Development Agency	LOCAL TRAVEL & TRANSPORT: OTHERS	5,500,000.00	2,750,000.00	2,750,000.00
022205100100	22020203	Sokoto State SME Development Agency	INTERNET ACCESS CHARGES	3,500,000.00	0.00	3,500,000.00
022205100100	22020301	Sokoto State SME Development Agency	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,500,000.00	2,100,000.00	3,400,000.00
022205100100	22020401	Sokoto State SME Development Agency	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	500,000.00	0.00	500,000.00
022205100100	22020404	Sokoto State SME Development Agency	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	1,250,000.00	3,750,000.00
022205100100	22020406	Sokoto State SME Development Agency	OTHER MAINTENANCE SERVICES	5,000,000.00	0.00	5,000,000.00
022205100100	22020701	Sokoto State SME Development Agency	FINANCIAL CONSULTING	4,000,000.00	500,000.00	3,500,000.00
022205100100	22020702	Sokoto State SME Development Agency	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	400,000.00	2,600,000.00
022205100100	22020801	Sokoto State SME Development Agency	MOTOR VEHICLE FUEL COST	3,000,000.00	0.00	3,000,000.00
022205100100	22021003	Sokoto State SME Development Agency	PUBLICITY & ADVERTISEMENTS	3,000,000.00	0.00	3,000,000.00
022205100100	22021007	Sokoto State SME Development Agency	WELFARE PACKAGES	4,000,000.00	0.00	4,000,000.00
022205100100	22021021	Sokoto State SME Development Agency	SPECIAL DAYS/CELEBRATIONS	3,500,000.00	0.00	3,500,000.00
022205100100	22060201	Sokoto State SME Development Agency	DOMESTIC INTEREST /DISCOUNT - SHORT TERM	3,000,000.00	0.00	3,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022205100100	23050101	Sokoto State SME Development Agency	RESEARCH AND DEVELOPMENT	100,000,000.00	29,000,000.00	71,000,000.00
022205100100	23050101	Sokoto State SME Development Agency	RESEARCH AND DEVELOPMENT	2,500,000,000.00	2,500,000,000.00	0.00
022205100100	23010105	Sokoto State SME Development Agency	PURCHASE OF MOTOR VEHICLES	44,000,000.00	0.00	44,000,000.00
022205100100	23010105	Sokoto State SME Development Agency	PURCHASE OF MOTOR VEHICLES	25,000,000.00	0.00	25,000,000.00



	Sokoto Central Market					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022205500100	21010101	Sokoto Central Market	SALARY	20,233,229.00	0.00	20,233,229.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022205500100	22020401	Sokoto Central Market	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	0.00	1,000,000.00
022205500100	22020402	Sokoto Central Market	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
022205500100	22020403	Sokoto Central Market	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	5,000,000.00	0.00	5,000,000.00
022205500100	22020405	Sokoto Central Market	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	0.00	2,000,000.00
022205500100	22020404	Sokoto Central Market	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	0.00	2,000,000.00
022205500100	22020703	Sokoto Central Market	LEGAL SERVICES	1,000,000.00	0.00	1,000,000.00
022205500100	22020406	Sokoto Central Market	OTHER MAINTENANCE SERVICES	4,500,000.00	0.00	4,500,000.00
022205500100	22020201	Sokoto Central Market	ELECTRICITY CHARGES	2,000,000.00	0.00	2,000,000.00
022205500100	22020205	Sokoto Central Market	WATER RATES	1,000,000.00	0.00	1,000,000.00
022205500100	22020601	Sokoto Central Market	SECURITY SERVICES	7,000,000.00	0.00	7,000,000.00
022205500100	22020605	Sokoto Central Market	CLEANING & FUMIGATION SERVICES	1,000,000.00	0.00	1,000,000.00
022205500100	22020708	Sokoto Central Market	MEDICAL CONSULTING	1,000,000.00	0.00	1,000,000.00
022205500100	22021007	Sokoto Central Market	WELFARE PACKAGES	2,000,000.00	0.00	2,000,000.00
022205500100	22020901	Sokoto Central Market	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	0.00	1,000,000.00



	Fiscal Responsibility Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025000100100	21010101	Fiscal Responsibility Commission	SALARY	1,443,680.00	0.00	1,443,680.00
025000100100	21010103	Fiscal Responsibility Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,000,100.12	7,750,269.76	249,830.36
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025000100100	22020501	Fiscal Responsibility Commission	LOCAL TRAINING	4,000,000.00	0.00	4,000,000.00
025000100100	22020102	Fiscal Responsibility Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	0.00	12,000,000.00
025000100100	22020301	Fiscal Responsibility Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	0.00	2,000,000.00
025000100100	22020305	Fiscal Responsibility Commission	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	0.00	4,000,000.00
025000100100	22020401	Fiscal Responsibility Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	0.00	5,000,000.00
025000100100	22020402	Fiscal Responsibility Commission	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
025000100100	22020405	Fiscal Responsibility Commission	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	0.00	3,000,000.00
025000100100	22020406	Fiscal Responsibility Commission	OTHER MAINTENANCE SERVICES	2,000,000.00	0.00	2,000,000.00
025000100100	22020201	Fiscal Responsibility Commission	ELECTRICITY CHARGES	800,000.00	0.00	800,000.00
025000100100	22020204	Fiscal Responsibility Commission	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	0.00	400,000.00
025000100100	22020203	Fiscal Responsibility Commission	INTERNET ACCESS CHARGES	1,500,000.00	0.00	1,500,000.00
025000100100	22020601	Fiscal Responsibility Commission	SECURITY SERVICES	1,000,000.00	0.00	1,000,000.00
025000100100	22021007	Fiscal Responsibility Commission	WELFARE PACKAGES	4,000,000.00	0.00	4,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025000100100	23010113	Fiscal Responsibility Commission	PURCHASE OF COMPUTERS	3,000,000.00	0.00	3,000,000.00
025000100100	23010114	Fiscal Responsibility Commission	PURCHASE OF COMPUTER PRINTERS	1,400,000.00	0.00	1,400,000.00
025000100100	23010115	Fiscal Responsibility Commission	PURCHASE OF PHOTOCOPYING MACHINES	600,000.00	0.00	600,000.00
025000100100	23010112	Fiscal Responsibility Commission	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000.00	0.00	1,500,000.00
025000100100	23010105	Fiscal Responsibility Commission	PURCHASE OF MOTOR VEHICLES	90,000,000.00	0.00	90,000,000.00
025000100100	23010108	Fiscal Responsibility Commission	PURCHASE OF BUSES	60,000,000.00	0.00	60,000,000.00



	Ministry of Science and Technology					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022800100100	21010101	Ministry of Science and Technology	SALARY	1,315,121,445.00	1,288,789,793.38	26,331,651.62
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022800100100	22020101	Ministry of Science and Technology	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,800,000.00	2,200,000.00
022800100100	22020102	Ministry of Science and Technology	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,797,422.39	202,577.61
022800100100	22020301	Ministry of Science and Technology	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	1,600,000.00	2,400,000.00
022800100100	22020302	Ministry of Science and Technology	BOOKS	5,000,000.00	0.00	5,000,000.00
022800100100	22020309	Ministry of Science and Technology	UNIFORMS & OTHER CLOTHING	5,000,000.00	300,000.00	4,700,000.00
022800100100	22020310	Ministry of Science and Technology	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	1,200,000.00	2,800,000.00
022800100100	22020401	Ministry of Science and Technology	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	300,000.00	4,700,000.00
022800100100	22020402	Ministry of Science and Technology	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	0.00	3,000,000.00
022800100100	22020605	Ministry of Science and Technology	CLEANING & FUMIGATION SERVICES	4,000,000.00	0.00	4,000,000.00
022800100100	22020501	Ministry of Science and Technology	LOCAL TRAINING	5,000,000.00	5,000,000.00	0.00
022800100100	22021007	Ministry of Science and Technology	WELFARE PACKAGES	7,000,000.00	0.00	7,000,000.00
022800100100	22021009	Ministry of Science and Technology	SPORTING ACTIVITIES	5,000,000.00	3,000,000.00	2,000,000.00
022800100100	22021010	Ministry of Science and Technology	DIRECT TEACHING & LABORATORY COST	112,000,000.00	79,445,276.00	32,554,724.00
022800100100	22021021	Ministry of Science and Technology	SPECIAL DAYS/CELEBRATIONS MEAL SUBSIDY TO	144,508,700.00	144,508,700.00	0.00
022800100100	22050102	Ministry of Science and Technology	GOVERNMENT SCHOOLS DRUGS/LABORATORY/MEDICAL	260,000,000.00	210,474,647.50	49,525,352.50
022800100100	22020307	Ministry of Science and Technology	SUPPLIES	10,000,000.00	8,846,856.00	1,153,144.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
022800100100	23010112	Ministry of Science and Technology	PURCHASE OF OFFICE FURNITURE AND FITTINGS	660,000,000.00	650,233,992.00	9,766,008.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	40,000,000.00	0.00	40,000,000.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00
022800100100	23030106	Ministry of Science and Technology	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00
022800100100	23030106	Ministry of Science and Technology	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	40,000,000.00	0.00	40,000,000.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	19,500,000.00	500,000.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	45,000,000.00	22,000,000.00	23,000,000.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	45,000,000.00	29,000,000.00	16,000,000.00
022800100100	23020107	Ministry of Science and Technology	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	45,000,000.00	0.00	45,000,000.00
022800100100	23020107	Ministry of Science and Technology	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	0.00	35,000,000.00
022800100100	23020107	Ministry of Science and Technology	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	0.00	35,000,000.00
022800100100	23020107	Ministry of Science and Technology	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	0.00	35,000,000.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	0.00	10,000,000.00
022800100100	23010124	Ministry of Science and Technology	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	30,000,000.00	0.00
022800100100	23010112	Ministry of Science and Technology	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	0.00	30,000,000.00
022800100100	23010112	Ministry of Science and Technology	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	34,850,000.00	150,000.00
022800100100	23030106	Ministry of Science and Technology	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,100,000,000.00	1,074,373,553.84	25,626,446.16
022800100100	23030106	Ministry of Science and Technology	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70,000,000.00	13,647,900.00	56,352,100.00
022800100100	23010119	Ministry of Science and Technology	PURCHASE OF POWER GENERATING SET	30,000,000.00	0.00	30,000,000.00



	Ministry of Innovation and Digital Economy					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
027900100100	21010101	Ministry of Innovation and Digital Economy	SALARY	60,010,500.56	38,405,205.82	21,605,294.74
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
027900100100	22020103	Ministry of Innovation and Digital Economy	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	1,100,000.00	3,900,000.00
027900100100	22020102	Ministry of Innovation and Digital Economy	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	17,101,000.00	2,899,000.00
027900100100	22020203	Ministry of Innovation and Digital Economy	INTERNET ACCESS CHARGES	40,000,000.00	40,000,000.00	0.00
027900100100	22020404	Ministry of Innovation and Digital Economy	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00	0.00
027900100100	22020702	Ministry of Innovation and Digital Economy	INFORMATION TECHNOLOGY CONSULTING	15,000,000.00	14,800,000.00	200,000.00
027900100100	22020502	Ministry of Innovation and Digital Economy	INTERNATIONAL TRAINING	15,000,000.00	12,909,700.00	2,090,300.00
027900100100	22020501	Ministry of Innovation and Digital Economy	LOCAL TRAINING	30,000,000.00	30,000,000.00	0.00
027900100100	22021008	Ministry of Innovation and Digital Economy	SUBSCRIPTION TO PROFESSIONAL BODIES	7,500,000.00	7,500,000.00	0.00
027900100100	22021021	Ministry of Innovation and Digital Economy	SPECIAL DAYS/CELEBRATIONS	2,884,000.00	2,884,000.00	0.00
027900100100	22021007	Ministry of Innovation and Digital Economy	WELFARE PACKAGES	2,500,000.00	2,500,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
027900100100	23030121	Ministry of Innovation and Digital Economy	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	42,000,000.00	0.00	42,000,000.00
027900100100	23010112	Ministry of Innovation and Digital Economy	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	0.00	30,000,000.00
027900100100	23010113	Ministry of Innovation and Digital Economy	PURCHASE OF COMPUTERS	40,000,000.00	40,000,000.00	0.00
027900100100	23020101	Ministry of Innovation and Digital Economy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
027900100100	23020101	Ministry of Innovation and Digital Economy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
027900100100	23020101	Ministry of Innovation and Digital Economy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	90,000,000.00	0.00	90,000,000.00
027900100100	23020101	Ministry of Innovation and Digital Economy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
027900100100	23010112	Ministry of Innovation and Digital Economy	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	0.00	50,000,000.00
027900100100	23010108	Ministry of Innovation and Digital Economy	PURCHASE OF BUSES	80,000,000.00	0.00	80,000,000.00
027900100100	23020101	Ministry of Innovation and Digital Economy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	45,000,000.00	55,000,000.00
027900100100	23020101	Ministry of Innovation and Digital Economy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	42,900,000.00	0.00	42,900,000.00
027900100100	23010113	Ministry of Innovation and Digital Economy	PURCHASE OF COMPUTERS	100,000,000.00	11,560,000.00	88,440,000.00
027900100100	23010113	Ministry of Innovation and Digital Economy	PURCHASE OF COMPUTERS	100,000,000.00	0.00	100,000,000.00
027900100100	23010102	Ministry of Innovation and Digital Economy	PURCHASE OF OFFICE BUILDINGS	50,000,000.00	6,900,000.00	43,100,000.00
027900100100	23010113	Ministry of Innovation and Digital Economy	PURCHASE OF COMPUTERS	100,000,000.00	42,000,000.00	58,000,000.00



	Ministry of Energy and Petroleum Resources					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023100100100	21010101	Ministry of Energy and Petroleum Resources	SALARY	57,523,753.00	56,214,197.28	1,309,555.72
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023100100100	22020101	Ministry of Energy and Petroleum Resources	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	15,037,500.00	4,962,500.00
023100100100	22020102	Ministry of Energy and Petroleum Resources	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,500,000.00	2,500,000.00
023100100100	22020103	Ministry of Energy and Petroleum Resources	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	4,500,000.00	95,500,000.00
023100100100	22020104	Ministry of Energy and Petroleum Resources	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	0.00	5,000,000.00
023100100100	22020301	Ministry of Energy and Petroleum Resources	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	3,500,000.00	6,500,000.00
023100100100	22020401	Ministry of Energy and Petroleum Resources	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,000,000.00	500,000.00	19,500,000.00
023100100100	22020402	Ministry of Energy and Petroleum Resources	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	7,000,000.00	8,000,000.00
023100100100	22020406	Ministry of Energy and Petroleum Resources	OTHER MAINTENANCE SERVICES	10,000,000.00	0.00	10,000,000.00
023100100100	22021007	Ministry of Energy and Petroleum Resources	WELFARE PACKAGES HONORARIUM & SITTING	10,000,000.00	0.00	10,000,000.00
023100100100	22021002	Ministry of Energy and Petroleum Resources	ALLOWANCE MAINTENANCE OF	0.00	0.00	0.00
023100100100	22020405	Ministry of Energy and Petroleum Resources	PLANTS/GENERATORS	700,000,000.00	595,917,000.00	104,083,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023100100100	23010123	Ministry of Energy and Petroleum Resources		20,000,000.00	0.00	20,000,000.00
023100100100	23010105	Ministry of Energy and Petroleum Resources		120,000,000.00	0.00	120,000,000.00
023100100100	23020102	Ministry of Energy and Petroleum Resources		30,000,000.00	0.00	30,000,000.00
023100100100	23020101	Ministry of Energy and Petroleum Resources		35,000,000.00	11,616,105.15	23,383,894.85
023100100100	23050103	Ministry of Energy and Petroleum Resources		300,000,000.00	0.00	300,000,000.00
023100100100	23050101	Ministry of Energy and Petroleum Resources		50,000,000.00	0.00	50,000,000.00
023100100100	23010139	Ministry of Energy and Petroleum Resources		1,800,000,000.00	1,502,276,542.75	297,723,457.25
023100100100	23020123	Ministry of Energy and Petroleum Resources		800,000,000.00	451,825,172.69	348,174,827.31



	Department for Rural Electrification					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023100100200	21010101	Department for Rural Electrification	SALARY	108,918,624.88	105,790,990.41	3,127,634.47
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023100100200	22020101	Department for Rural Electrification	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	700,000.00	500,000.00
023100100200	22020102	Department for Rural Electrification	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	500,000.00	700,000.00
023100100200	22020301	Department for Rural Electrification	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,200,000.00	400,000.00	800,000.00
023100100200	22020305	Department for Rural Electrification	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	500,000.00	700,000.00
023100100200	22020401	Department for Rural Electrification	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,200,000.00	0.00	1,200,000.00
023100100200	22020402	Department for Rural Electrification	MAINTENANCE OF OFFICE FURNITURE	1,200,000.00	300,000.00	900,000.00
023100100200	22020403	Department for Rural Electrification	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	960,000.00	300,000.00	660,000.00
023100100200	22020405	Department for Rural Electrification	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	0.00	1,000,000.00
023100100200	22020406	Department for Rural Electrification	OTHER MAINTENANCE SERVICES	2,000,000.00	0.00	2,000,000.00
023100100200	22020706	Department for Rural Electrification	SURVEYING SERVICES PLANT / GENERATOR FUEL	950,000.00	0.00	950,000.00
023100100200	22020803	Department for Rural Electrification	COST BANK CHARGES (OTHER THAN	1,200,000.00	0.00	1,200,000.00
023100100200	22020901	Department for Rural Electrification	INTEREST)	600,000.00	0.00	600,000.00
023100100200	22021003	Department for Rural Electrification	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	1,000,000.00
023100100200	22021007	Department for Rural Electrification	WELFARE PACKAGES	1,200,000.00	0.00	1,200,000.00
023100100200	22021021	Department for Rural Electrification	SPECIAL DAYS/CELEBRATIONS INTERNATIONAL TRAVEL &	200,000.00	0.00	200,000.00
023100100200	22020104	Department for Rural Electrification	TRANSPORT: OTHERS	3,000,000.00	0.00	3,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023100100200	23020103	Department for Rural Electrification	CONSTRUCTION / PROVISION OF ELECTRICITY	600,000,000.00	0.00	600,000,000.00
023100100200	23030102	Department for Rural Electrification	REHABILITATION / REPAIRS - ELECTRICITY	1,000,000,000.00	80,084,200.00	919,915,800.00
023100100200	23010105	Department for Rural Electrification	PURCHASE OF MOTOR VEHICLES	100,000,000.00	0.00	100,000,000.00
023100100200	23030102	Department for Rural Electrification	REHABILITATION / REPAIRS - ELECTRICITY	900,000,000.00	0.00	900,000,000.00
023100100200	23030102	Department for Rural Electrification	REHABILITATION / REPAIRS - ELECTRICITY	300,000,000.00	0.00	300,000,000.00
023100100200	23030102	Department for Rural Electrification	REHABILITATION / REPAIRS - ELECTRICITY	250,000,000.00	0.00	250,000,000.00



	Ministry of Works & Transport					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023400100100	21010101	Ministry of Works & Transport	SALARY	451,711,972.96	451,711,972.96	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023400100100	22020101	Ministry of Works & Transport	LOCAL TRAVEL & TRANSPORT: TRAINING	28,826,420.00	28,826,420.00	0.00
023400100100	22020102	Ministry of Works & Transport	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,900,000.00	100,000.00
023400100100	22020301	Ministry of Works & Transport	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	450,000.00	550,000.00
023400100100	22020307			0.00	0.00	0.00
023400100100	22020401	Ministry of Works & Transport	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	2,000,000.00	0.00
023400100100	22020402	Ministry of Works & Transport	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	18,341,700.00	1,658,300.00
023400100100	22020406	Ministry of Works & Transport	OTHER MAINTENANCE SERVICES	2,000,000.00	1,950,000.00	50,000.00
023400100100	22020501			0.00	0.00	0.00
023400100100	22020701	Ministry of Works & Transport	FINANCIAL CONSULTING	300,000.00	0.00	300,000.00
023400100100	22020703			0.00	0.00	0.00
023400100100	22021003	Ministry of Works & Transport	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00
023400100100	22021007	Ministry of Works & Transport	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023400100100	23010107	Ministry of Works & Transport	PURCHASE OF TRUCKS	40,000,000.00	0.00	40,000,000.00
023400100100	23010107	Ministry of Works & Transport	PURCHASE OF TRUCKS	100,000,000.00	0.00	100,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	500,000,000.00	52,375,000.00	447,625,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	280,000,000.00	275,595,768.86	4,404,231.14
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	3,920,000,000.00	0.00	3,920,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	352,680,000.50	47,628,039.46	305,051,961.04
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	0.00	100,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	180,000,000.00	17,900,000.00	162,100,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23010108			0.00	0.00	0.00
023400100100	23010105	Ministry of Works & Transport	PURCHASE OF MOTOR VEHICLES	10,000,000.00	0.00	10,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00



023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	200,000,000.00	0.00	200,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	300,000,000.00	0.00	300,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	50,000,000.00	0.00	50,000,000.00
023400100100	23020103			0.00	0.00	0.00
023400100100	23010105	Ministry of Works & Transport	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
023400100100	23010128	Ministry of Works & Transport	PURCHASE OF SECURITY EQUIPMENT	100,000,000.00	0.00	100,000,000.00
023400100100	23020107	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	150,000,000.00	0.00	150,000,000.00
023400100100	23020101	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	22,449,106.75	27,550,893.25
023400100100	23020101	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	50,010,000.00	49,990,000.00
023400100100	23010102	Ministry of Works & Transport	PURCHASE OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
023400100100	23020102	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	25,000,000.00	0.00	25,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	150,000,000.00	0.00	150,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	0.00	100,000,000.00
023400100100	23020114			0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	0.00	100,000,000.00
023400100100	23020114			0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	0.00	100,000,000.00



023400100100	23020114			0.00	0.00	0.00
023400100100	23020114			0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	200,000,000.00	3,697,765.20	196,302,234.80
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00
023400100100	23030113			0.00	0.00	0.00
023400100100	23010107			0.00	0.00	0.00
023400100100	23010105			0.00	0.00	0.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	50,000,000.00	0.00	50,000,000.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	34,142,753.00	6,734,732.31	27,408,020.69
023400100100	23030113			0.00	0.00	0.00
023400100100	23030113			0.00	0.00	0.00
023400100100	23030113			0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	100,000,000.00	0.00	100,000,000.00
023400100100	23020114			0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00
023400100100	23020114			0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	2,900,000,000.00	0.00	2,900,000,000.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	1,900,000,000.00	0.00	1,900,000,000.00
023400100100	23030113			0.00	0.00	0.00



023400100100	23030113			0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	100,000,000.00	0.00	100,000,000.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00
023400100100	23030113			0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	300,000,000.00	152,694,844.46	147,305,155.54
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	50,000,000.00	0.00	50,000,000.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	40,000,000.00	0.00	40,000,000.00
023400100100	23010129			0.00	0.00	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	2,000,000,000.00	0.00	2,000,000,000.00
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023400100100	23020114			0.00	0.00	0.00
023400100100	23020118	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	104,868,700.94	104,868,700.94	0.00
023400100100	23020118	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	135,381,808.34	135,381,808.34	0.00
023400100100	23030113	Ministry of Works & Transport	REHABILITATION / REPAIRS - ROADS	5,074,999,990.76	4,635,167,007.04	439,832,983.72
023400100100	23020114	Ministry of Works & Transport	CONSTRUCTION / PROVISION OF ROADS	4,300,000,000.00	3,647,327,247.18	652,672,752.82



	Sokoto Road Maintenance Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023400400100	21010101	Sokoto Road Maintenance Agency	SALARY	43,000,000.00	42,744,074.80	255,925.20
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023400400100	22020101	Sokoto Road Maintenance Agency	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	200,000.00	100,000.00
023400400100	22020102	Sokoto Road Maintenance Agency	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	200,000.00	100,000.00
023400400100	22020301	Sokoto Road Maintenance Agency	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	300,000.00	100,000.00
023400400100	22020305	Sokoto Road Maintenance Agency	PRINTING OF NON SECURITY DOCUMENTS	450,000.00	0.00	450,000.00
023400400100	22020401	Sokoto Road Maintenance Agency	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,700,000.00	900,000.00	800,000.00
023400400100	22020402	Sokoto Road Maintenance Agency	MAINTENANCE OF OFFICE FURNITURE	1,400,000.00	900,000.00	500,000.00
023400400100	22020405	Sokoto Road Maintenance Agency	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	0.00	1,000,000.00
023400400100	22020406	Sokoto Road Maintenance Agency	OTHER MAINTENANCE SERVICES	800,000.00	200,000.00	600,000.00
023400400100	22020413	Sokoto Road Maintenance Agency	MINOR ROAD MAINTENANCE	3,650,000.00	1,700,000.00	1,950,000.00
023400400100	22020501	Sokoto Road Maintenance Agency	LOCAL TRAINING	500,000.00	0.00	500,000.00
023400400100	22020801	Sokoto Road Maintenance Agency	MOTOR VEHICLE FUEL COST PLANT / GENERATOR FUEL	400,000.00	0.00	400,000.00
023400400100	22020803	Sokoto Road Maintenance Agency	COST	550,000.00	0.00	550,000.00
023400400100	22021007	Sokoto Road Maintenance Agency	WELFARE PACKAGES	800,000.00	0.00	800,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023400400100	23030113	Sokoto Road Maintenance Agency	REHABILITATION / REPAIRS - ROADS	675,000,000.00	237,854,296.28	437,145,703.72
023400400100	23010107	Sokoto Road Maintenance Agency	PURCHASE OF TRUCKS	200,000,000.00	0.00	200,000,000.00
023400400100	23010105	Sokoto Road Maintenance Agency	PURCHASE OF MOTOR VEHICLES	35,000,000.00	0.00	35,000,000.00

	Works School Sokoto					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405400100	21010101	Works School Sokoto	SALARY	15,695,290.88	4,965,340.94	10,729,949.94



220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405400100	22020101	Works School Sokoto	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	0.00
023405400100	22020102	Works School Sokoto	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	100,000.00	300,000.00
023405400100	22020201	Works School Sokoto	ELECTRICITY CHARGES	300,000.00	250,000.00	50,000.00
023405400100	22020301	Works School Sokoto	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	400,000.00	100,000.00
023405400100	22020305	Works School Sokoto	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	0.00
023405400100	22020401	Works School Sokoto	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	300,000.00	250,000.00	50,000.00
023405400100	22020402	Works School Sokoto	MAINTENANCE OF OFFICE FURNITURE	200,000.00	0.00	200,000.00
023405400100	22020404	Works School Sokoto	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	0.00	300,000.00
023405400100	22020406	Works School Sokoto	OTHER MAINTENANCE SERVICES	600,000.00	150,000.00	450,000.00
023405400100	22020801	Works School Sokoto	MOTOR VEHICLE FUEL COST	600,000.00	0.00	600,000.00
023405400100	22020803	Works School Sokoto	PLANT / GENERATOR FUEL COST	800,000.00	0.00	800,000.00
023405400100	22021003	Works School Sokoto	PUBLICITY & ADVERTISEMENTS	400,000.00	0.00	400,000.00
023405400100	22021007	Works School Sokoto	WELFARE PACKAGES	500,000.00	0.00	500,000.00



	Sokoto Engineering Construction Company					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405600100	21010101	Sokoto Engineering Construction Company	SALARY	21,392,330.47	21,392,330.47	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405600100	22020101	Sokoto Engineering Construction Company	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00	1,000,000.00
023405600100	22020102	Sokoto Engineering Construction Company	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	1,000,000.00
023405600100	22020301	Sokoto Engineering Construction Company	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	1,000,000.00
023405600100	22020401	Sokoto Engineering Construction Company	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,200,000.00	0.00	1,200,000.00
023405600100	22020405	Sokoto Engineering Construction Company	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	0.00	1,000,000.00
023405600100	22021007	Sokoto Engineering Construction Company	WELFARE PACKAGES OTHER MAINTENANCE	1,000,000.00	0.00	1,000,000.00
023405600100	22020406	Sokoto Engineering Construction Company	SERVICES MAINTENANCE OF OFFICE / IT	1,200,000.00	0.00	1,200,000.00
023405600100	22020404	Sokoto Engineering Construction Company	EQUIPMENTS	1,000,000.00	0.00	1,000,000.00
023405600100	22021003	Sokoto Engineering Construction Company	PUBLICITY & ADVERTISEMENTS	1,200,000.00	0.00	1,200,000.00



	Department for Rural Roads					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405700100	21010101	Department for Rural Roads	SALARY	34,586,247.86	33,836,798.71	749,449.15
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405700100	22020101	Department for Rural Roads	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	800,000.00	1,200,000.00
023405700100	22020102	Department for Rural Roads	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,360,000.00	140,000.00
023405700100	22020301	Department for Rural Roads	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,360,000.00	600,000.00	2,760,000.00
023405700100	22020305	Department for Rural Roads	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	0.00	1,200,000.00
023405700100	22020401	Department for Rural Roads	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	300,000.00	2,700,000.00
023405700100	22020402	Department for Rural Roads	MAINTENANCE OF OFFICE FURNITURE	3,540,000.00	0.00	3,540,000.00
023405700100	22020403	Department for Rural Roads	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	960,000.00	200,000.00	760,000.00
023405700100	22020405	Department for Rural Roads	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	0.00	1,000,000.00
023405700100	22020406	Department for Rural Roads	OTHER MAINTENANCE SERVICES	2,000,000.00	600,000.00	1,400,000.00
023405700100	22020706	Department for Rural Roads	SURVEYING SERVICES	950,000.00	0.00	950,000.00
023405700100	22020803	Department for Rural Roads	PLANT / GENERATOR FUEL COST	2,640,000.00	0.00	2,640,000.00
023405700100	22020901	Department for Rural Roads	BANK CHARGES (OTHER THAN INTEREST)	600,000.00	0.00	600,000.00
023405700100	22021003	Department for Rural Roads	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	1,000,000.00
023405700100	22021007	Department for Rural Roads	WELFARE PACKAGES	1,200,000.00	0.00	1,200,000.00
023405700100	22021021	Department for Rural Roads	SPECIAL DAYS/CELEBRATIONS	200,000.00	0.00	200,000.00
023405700100	22020104	Department for Rural Roads	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	3,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023405700100	23020114	Department for Rural Roads	CONSTRUCTION / PROVISION OF ROADS	1,400,000,000.00	10,000,000.00	1,390,000,000.00
023405700100	23020114	Department for Rural Roads	CONSTRUCTION / PROVISION OF ROADS	800,000,000.00	400,000,000.00	400,000,000.00
023405700100	23030113	Department for Rural Roads	REHABILITATION / REPAIRS - ROADS	400,000,000.00	21,575,771.81	378,424,228.19
023405700100	23020114	Department for Rural Roads	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
023405700100	23020105	Department for Rural Roads	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000.00	0.00	500,000,000.00
023405700100	23020114	Department for Rural Roads	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	0.00	100,000,000.00

	Ministry of Culture & Tourism					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023600100100	21010101	Ministry of Culture & Tourism	SALARY	21,695,290.88	20,139,271.31	1,556,019.57



220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023600100100	22020101	Ministry of Culture & Tourism	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	9,325,000.00	675,000.00
023600100100	22020102	Ministry of Culture & Tourism	LOCAL TRAVEL & TRANSPORT: OTHERS	65,554,934.00	65,554,934.00	0.00
023600100100	22020301	Ministry of Culture & Tourism	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,950,000.00	50,000.00
023600100100	22020401	Ministry of Culture & Tourism	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	1,800,000.00	200,000.00
023600100100	22020402	Ministry of Culture & Tourism	MAINTENANCE OF OFFICE FURNITURE	4,500,000.00	4,400,000.00	100,000.00
023600100100	22021007	Ministry of Culture & Tourism	WELFARE PACKAGES	2,000,000.00	1,850,000.00	150,000.00
023600100100	22020305	Ministry of Culture & Tourism	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	150,000.00	850,000.00
023600100100	22020406	Ministry of Culture & Tourism	OTHER MAINTENANCE SERVICES	1,000,000.00	250,000.00	750,000.00
023600100100	22021003	Ministry of Culture & Tourism	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023600100100	23050101	Ministry of Culture & Tourism	RESEARCH AND DEVELOPMENT	11,000,000.00	0.00	11,000,000.00
023600100100	23020119	Ministry of Culture & Tourism	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	100,000,000.00	46,807,100.25	53,192,899.75
023600100100	23010101	Ministry of Culture & Tourism	PURCHASE / ACQUISITION OF LAND	11,000,000.00	0.00	11,000,000.00
023600100100	23030111	Ministry of Culture & Tourism	REHABILITATION / REPAIRS - SPORTING FACILITIES	20,000,000.00	10,089,000.00	9,911,000.00
023600100100	23030121	Ministry of Culture & Tourism	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
023600100100	23030121	Ministry of Culture & Tourism	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	190,000,000.00	189,282,665.19	717,334.81
023600100100	23010104	Ministry of Culture & Tourism	PURCHASE MOTOR CYCLES	5,000,000.00	0.00	5,000,000.00
023600100100	23010104	Ministry of Culture & Tourism	PURCHASE MOTOR CYCLES	0.00	0.00	0.00
023600100100	23010101	Ministry of Culture & Tourism	PURCHASE / ACQUISITION OF LAND	5,000,000.00	0.00	5,000,000.00
023600100100	23020102	Ministry of Culture & Tourism	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,000,000.00	0.00	5,000,000.00
023600100100	23030126	Ministry of Culture & Tourism	REHABILITATION/REPAIRS OF CEMETERIES	5,000,000.00	0.00	5,000,000.00



	Waziri Junaidu History and Culture Bureau					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023600200100	21010101	Waziri Junaidu History and Culture Bureau	SALARY	86,214,170.96	83,868,697.71	2,345,473.25
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023600200100	22020101	Waziri Junaidu History and Culture Bureau	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	100,000.00	100,000.00
023600200100	22020301	Waziri Junaidu History and Culture Bureau	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	250,000.00	150,000.00
023600200100	22020402	Waziri Junaidu History and Culture Bureau	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	100,000.00
023600200100	22020401	Waziri Junaidu History and Culture Bureau	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	200,000.00	150,000.00	50,000.00
023600200100	22020101	Waziri Junaidu History and Culture Bureau	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	0.00	200,000.00
023600200100	22021003	Waziri Junaidu History and Culture Bureau	PUBLICITY & ADVERTISEMENTS	2,000,000.00	1,300,000.00	700,000.00
023600200100	22021007	Waziri Junaidu History and Culture Bureau	WELFARE PACKAGES	1,500,000.00	0.00	1,500,000.00



	Ministry of Budget and Economic Planning					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023800100100	21010101	Ministry of Budget and Economic Planning	SALARY	111,934,841.70	103,233,139.66	8,701,702.04
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023800100100	22020101	Ministry of Budget and Economic Planning	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	16,550,000.00	33,450,000.00
023800100100	22020102	Ministry of Budget and Economic Planning	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	23,459,500.00	6,540,500.00
023800100100	22020301	Ministry of Budget and Economic Planning	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	1,000,000.00	19,000,000.00
023800100100	22020302	Ministry of Budget and Economic Planning	BOOKS	4,000,000.00	300,000.00	3,700,000.00
023800100100	22020305	Ministry of Budget and Economic Planning	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	6,700,000.00	13,300,000.00
023800100100	22020401	Ministry of Budget and Economic Planning	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,500,000.00	200,000.00	20,300,000.00
023800100100	22020402	Ministry of Budget and Economic Planning	MAINTENANCE OF OFFICE FURNITURE	11,000,000.00	10,000,000.00	1,000,000.00
023800100100	22020404	Ministry of Budget and Economic Planning	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	0.00	15,000,000.00
023800100100	22020406	Ministry of Budget and Economic Planning	OTHER MAINTENANCE SERVICES	35,000,000.00	0.00	35,000,000.00
023800100100	22020502	Ministry of Budget and Economic Planning	INTERNATIONAL TRAINING	70,000,000.00	0.00	70,000,000.00
023800100100	22020702	Ministry of Budget and Economic Planning	INFORMATION TECHNOLOGY CONSULTING	20,000,000.00	0.00	20,000,000.00
023800100100	22020703	Ministry of Budget and Economic Planning	LEGAL SERVICES	5,000,000.00	0.00	5,000,000.00
023800100100	22020706	Ministry of Budget and Economic Planning	SURVEYING SERVICES	10,000,000.00	0.00	10,000,000.00



023800100100	22021002	Ministry of Budget and Economic Planning	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	0.00	10,000,000.00
023800100100	22021007	Ministry of Budget and Economic Planning	WELFARE PACKAGES	28,802,000.00	28,802,000.00	0.00
023800100100	22021014	Ministry of Budget and Economic Planning	BUDGET EXPENSES	150,000,000.00	57,700,120.00	92,299,880.00
023800100100	22021022	Ministry of Budget and Economic Planning	Statistical Operations	5,000,000.00	610,000.00	4,390,000.00
023800100100	22021023	Ministry of Budget and Economic Planning	Management of Development Assistance	25,000,000.00	0.00	25,000,000.00
023800100100	22021024	Ministry of Budget and Economic Planning	Supervision and Monitoring of Capital Projects	50,000,000.00	5,000,000.00	45,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	200,000,000.00	0.00	200,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	30,000,000.00	0.00	30,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	25,000,000.00	0.00	25,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	10,090,000.00	0.00	10,090,000.00
023800100100	23010105	Ministry of Budget and Economic Planning	PURCHASE OF MOTOR VEHICLES	40,000,000.00	0.00	40,000,000.00
023800100100	23010112	Ministry of Budget and Economic Planning	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	0.00	5,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	500,000,000.00	266,879,000.00	233,121,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	140,644,093.88	0.00	140,644,093.88
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	40,000,000.00	0.00	40,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	25,000,000.00	0.00	25,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	5,000,000.00	0.00	5,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	10,000,000.00	0.00	10,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	10,000,000.00	0.00	10,000,000.00
023800100100	23020101	Ministry of Budget and Economic Planning	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	50,000,000.00	0.00	50,000,000.00
023800100100	23010113	Ministry of Budget and Economic Planning	PURCHASE OF COMPUTERS	10,000,000.00	0.00	10,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	100,000,000.00	14,000,000.00	86,000,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	150,000,000.00	7,500,000.00	142,500,000.00
023800100100	23050103	Ministry of Budget and Economic Planning	MONITORING AND EVALUATION	227,508,862.75	227,508,862.75	0.00
023800100100	23050102	Ministry of Budget and Economic Planning	COMPUTER SOFTWARE ACQUISITION	45,000,000.00	0.00	45,000,000.00



	State Bureau of Statistics					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023800400100	21010101	State Bureau of Statistics	SALARY	34,721,094.01	34,341,796.07	379,297.94
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023800400100	22020101	State Bureau of Statistics	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	1,050,000.00	8,950,000.00
023800400100	22020102	State Bureau of Statistics	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	200,000.00	2,800,000.00
023800400100	22020301	State Bureau of Statistics	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0.00	5,000,000.00
023800400100	22020401	State Bureau of Statistics	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	6,000,000.00	700,000.00	5,300,000.00
023800400100	22020402	State Bureau of Statistics	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	0.00	4,000,000.00
023800400100	22020305	State Bureau of Statistics	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	0.00	4,000,000.00
023800400100	22021007	State Bureau of Statistics	WELFARE PACKAGES	5,000,000.00	300,000.00	4,700,000.00
023800400100	22020706	State Bureau of Statistics	SURVEYING SERVICES	50,000,000.00	0.00	50,000,000.00
023800400100	22021022	State Bureau of Statistics	Statistical Operations HONORARIUM & SITTING	4,000,000.00	0.00	4,000,000.00
023800400100	22021002	State Bureau of Statistics	ALLOWANCE	5,000,000.00	0.00	5,000,000.00
023800400100	22020406	State Bureau of Statistics	OTHER MAINTENANCE SERVICES	2,000,000.00	0.00	2,000,000.00
023800400100	22020203	State Bureau of Statistics	INTERNET ACCESS CHARGES SOFTWARE CHARGES/ LICENSE	3,000,000.00	0.00	3,000,000.00
023800400100	22020208	State Bureau of Statistics	RENEWAL	3,000,000.00	0.00	3,000,000.00
023800400100	22020803	State Bureau of Statistics	PLANT / GENERATOR FUEL COST	2,000,000.00	0.00	2,000,000.00
023800400100	22021003	State Bureau of Statistics	PUBLICITY & ADVERTISEMENTS MAINTENANCE OF OFFICE	3,000,000.00	0.00	3,000,000.00
023800400100	22020403	State Bureau of Statistics	BUILDING / RESIDENTIAL	2,000,000.00	0.00	2,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023800400100	23010105	State Bureau of Statistics	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
023800400100	23010112	State Bureau of Statistics	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	0.00	50,000,000.00
023800400100	23010113	State Bureau of Statistics	PURCHASE OF COMPUTERS	40,000,000.00	0.00	40,000,000.00
023800400100	23020127	State Bureau of Statistics	CONSTRUCTION OF ICT INFRASTRUCTURES	25,000,000.00	0.00	25,000,000.00
023800400100	23010105	State Bureau of Statistics	PURCHASE OF MOTOR VEHICLES	20,000,000.00	0.00	20,000,000.00
023800400100	23010104	State Bureau of Statistics	PURCHASE MOTOR CYCLES	25,000,000.00	0.00	25,000,000.00



	Ministry of Solid Minerals and Natural Resources					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023300100100	21010101	Ministry of Solid Minerals and Natural Resources	SALARY	56,340,888.00	54,643,325.97	1,697,562.03
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023300100100	22020101	Ministry of Solid Minerals and Natural Resources	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00
023300100100	22020102	Ministry of Solid Minerals and Natural Resources	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	350,000.00	3,650,000.00
023300100100	22020203	Ministry of Solid Minerals and Natural Resources	INTERNET ACCESS CHARGES	3,000,000.00	0.00	3,000,000.00
023300100100	22020301	Ministry of Solid Minerals and Natural Resources	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,750,000.00	250,000.00
023300100100	22020304	Ministry of Solid Minerals and Natural Resources	MAGAZINES & PERIODICALS	1,000,000.00	0.00	1,000,000.00
023300100100	22020305	Ministry of Solid Minerals and Natural Resources	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	1,000,000.00	1,500,000.00
023300100100	22020401	Ministry of Solid Minerals and Natural Resources	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,500,000.00	800,000.00	1,700,000.00
023300100100	22020406	Ministry of Solid Minerals and Natural Resources	OTHER MAINTENANCE SERVICES	4,000,000.00	1,300,000.00	2,700,000.00
023300100100	22020501	Ministry of Solid Minerals and Natural Resources	LOCAL TRAINING	3,750,000.00	0.00	3,750,000.00
023300100100	22020704	Ministry of Solid Minerals and Natural Resources	ENGINEERING SERVICES	3,000,000.00	0.00	3,000,000.00
023300100100	22020706	Ministry of Solid Minerals and Natural Resources	SURVEYING SERVICES	3,000,000.00	0.00	3,000,000.00
023300100100	22020307	Ministry of Solid Minerals and Natural Resources	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00	0.00	2,000,000.00
023300100100	22021007	Ministry of Solid Minerals and Natural Resources	WELFARE PACKAGES	96,500,000.00	31,600,000.00	64,900,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
023300100100	23010129	Ministry of Solid Minerals and Natural Resources	PURCHASE OF INDUSTRIAL EQUIPMENT	15,000,000.00	0.00	15,000,000.00
023300100100	23020127	Ministry of Solid Minerals and Natural Resources	CONSTRUCTION OF ICT INFRASTRUCTURES	8,000,000.00	0.00	8,000,000.00
023300100100	23040104	Ministry of Solid Minerals and Natural Resources	INDUSTRIAL POLLUTION PREVENTION & CONTROL	20,000,000.00	0.00	20,000,000.00
023300100100	23020101	Ministry of Solid Minerals and Natural Resources	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
023300100100	23010129	Ministry of Solid Minerals and Natural Resources	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	0.00	5,000,000.00
023300100100	23010129	Ministry of Solid Minerals and Natural Resources	PURCHASE OF INDUSTRIAL EQUIPMENT	80,000,000.00	0.00	80,000,000.00
023300100100	23050101	Ministry of Solid Minerals and Natural Resources	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
023300100100	23010104	Ministry of Solid Minerals and Natural Resources	PURCHASE MOTOR CYCLES	70,000,000.00	0.00	70,000,000.00
023300100100	23020113	Ministry of Solid Minerals and Natural Resources	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	150,000,000.00	0.00	150,000,000.00
023300100100	23040104	Ministry of Solid Minerals and Natural Resources	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5,000,000.00	0.00	5,000,000.00
023300100100	23020101	Ministry of Solid Minerals and Natural Resources	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000.00	0.00	15,000,000.00
023300100100	23020101	Ministry of Solid Minerals and Natural Resources	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	65,000,000.00	0.00	65,000,000.00
023300100100	23020101	Ministry of Solid Minerals and Natural Resources	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,500,000.00	0.00	12,500,000.00
023300100100	23010105	Ministry of Solid Minerals and Natural Resources	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
023300100100	23030124	Ministry of Solid Minerals and Natural Resources	REHABILITATION/REPAIRS-MARKETS/PARKS	10,000,000.00	0.00	10,000,000.00
023300100100	23050101	Ministry of Solid Minerals and Natural Resources	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00



	Ministry of Water Resources					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025200100100	21010101	Ministry of Water Resources	SALARY	198,506,340.60	195,285,629.68	3,220,710.92
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025200100100	22020101	Ministry of Water Resources	LOCAL TRAVEL & TRANSPORT: TRAINING	30,500,000.00	27,352,500.00	3,147,500.00
025200100100	22020102	Ministry of Water Resources	LOCAL TRAVEL & TRANSPORT: OTHERS	16,000,000.00	8,500,000.00	7,500,000.00
025200100100	22020301	Ministry of Water Resources	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	12,550,000.00	2,450,000.00
025200100100	22020305	Ministry of Water Resources	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	0.00	3,000,000.00
025200100100	22020401	Ministry of Water Resources	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	5,150,000.00	4,850,000.00
025200100100	22020402	Ministry of Water Resources	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	0.00	5,000,000.00
025200100100	22020406	Ministry of Water Resources	OTHER MAINTENANCE SERVICES	50,400,000.00	25,460,000.00	24,940,000.00
025200100100	22020803	Ministry of Water Resources	PLANT / GENERATOR FUEL COST	300,000,000.00	99,150,000.00	200,850,000.00
025200100100	22021007	Ministry of Water Resources	WELFARE PACKAGES	3,500,000.00	0.00	3,500,000.00
025200100100	22020103	Ministry of Water Resources	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	0.00	20,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23010142	Ministry of Water Resources	PURCHASE OF WATER EQUIPMENT	8,314,500.00	0.00	8,314,500.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,131,274,752.00	10,069,144,533.69	62,130,218.31
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00
025200100100	23020105	Ministry of Water Resources	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00



	Water Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025210200100	21010101	Water Board	SALARY	604,380,552.00	601,986,287.22	2,394,264.78
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025210200100	22020402	Water Board	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	820,000.00	680,000.00
025210200100	22020404	Water Board	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,197,300.00	10,800,000.00	1,397,300.00
025210200100	22020405	Water Board	MAINTENANCE OF PLANTS/GENERATORS	58,548,605.73	44,826,000.00	13,722,605.73
025210200100	22020406	Water Board	OTHER MAINTENANCE SERVICES	210,000,000.00	210,000,000.00	0.00
025210200100	22020701	Water Board	FINANCIAL CONSULTING	2,000,000.00	0.00	2,000,000.00
025210200100	22020703	Water Board	LEGAL SERVICES	1,000,000.00	0.00	1,000,000.00
025210200100	22020801	Water Board	MOTOR VEHICLE FUEL COST	14,129,055.73	0.00	14,129,055.73
025210200100	22020803	Water Board	PLANT / GENERATOR FUEL COST	390,000,000.00	189,740,000.00	200,260,000.00
025210200100	22021001	Water Board	REFRESHMENT & MEALS	10,000,000.00	0.00	10,000,000.00
025210200100	22021003	Water Board	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	1,000,000.00
025210200100	22021004	Water Board	MEDICAL EXPENSES-LOCAL	1,000,000.00	0.00	1,000,000.00
025210200100	22021007	Water Board	WELFARE PACKAGES	7,000,000.00	0.00	7,000,000.00
025210200100	22021010	Water Board	DIRECT TEACHING & LABORATORY COST	4,000,000.00	0.00	4,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	7,050,000.00	0.00	7,050,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	22,050,000.00	0.00	22,050,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	17,000,000.00	0.00	17,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	2,000,000.00	0.00	2,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	2,000,000.00	0.00	2,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	22,000,000.00	0.00	22,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	5,000,000.00	0.00	5,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	18,000,000.00	0.00	18,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	25,000,000.00	0.00	25,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	20,000,000.00	0.00	20,000,000.00
025210200100	23010142	Water Board	PURCHASE OF WATER EQUIPMENT	15,000,000.00	0.00	15,000,000.00
025210200100	23030104	Water Board	REHABILITATION / REPAIRS - WATER FACILITIES	25,000,000.00	0.00	25,000,000.00
025210200100	23030104	Water Board	REHABILITATION / REPAIRS - WATER FACILITIES	25,000,000.00	0.00	25,000,000.00



	Department for Rural Water					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025210400100	21010101	Department for Rural Water	SALARY	34,805,630.48	34,805,630.48	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025210400100	22020101	Department for Rural Water	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	1,000,000.00	1,000,000.00
025210400100	22020102	Department for Rural Water	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	2,939,000.00	561,000.00
025210400100	22020301	Department for Rural Water	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,360,000.00	1,000,000.00	2,360,000.00
025210400100	22020305	Department for Rural Water	PRINTING OF NON SECURITY DOCUMENTS	1,200,000.00	0.00	1,200,000.00
025210400100	22020401	Department for Rural Water	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	300,000.00	2,700,000.00
025210400100	22020402	Department for Rural Water	MAINTENANCE OF OFFICE FURNITURE	3,540,000.00	3,500,000.00	40,000.00
025210400100	22020403	Department for Rural Water	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	960,000.00	0.00	960,000.00
025210400100	22020405	Department for Rural Water	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	800,000.00	200,000.00
025210400100	22020406	Department for Rural Water	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	0.00
025210400100	22020706	Department for Rural Water	SURVEYING SERVICES PLANT / GENERATOR FUEL	950,000.00	0.00	950,000.00
025210400100	22020803	Department for Rural Water	COST BANK CHARGES (OTHER THAN	2,640,000.00	2,500,000.00	140,000.00
025210400100	22020901	Department for Rural Water	INTEREST)	600,000.00	0.00	600,000.00
025210400100	22021003	Department for Rural Water	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00
025210400100	22021007	Department for Rural Water	WELFARE PACKAGES	1,200,000.00	800,000.00	400,000.00
025210400100	22021021	Department for Rural Water	SPECIAL DAYS/CELEBRATIONS	200,000.00	0.00	200,000.00
025210400100	22020104	Department for Rural Water	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025210400100	23020105	Department for Rural Water	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000.00	69,667,663.28	130,332,336.72
025210400100	23020105	Department for Rural Water	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,000,000,000.00	153,042,926.24	1,846,957,073.76
025210400100	23020105	Department for Rural Water	CONSTRUCTION / PROVISION OF WATER FACILITIES	300,000,000.00	0.00	300,000,000.00
025210400100	23010119	Department for Rural Water	PURCHASE OF POWER GENERATING SET	300,000,000.00	0.00	300,000,000.00
025210400100	23030104	Department for Rural Water	REHABILITATION / REPAIRS - WATER FACILITIES	300,000,000.00	0.00	300,000,000.00



	Min of Lands and Housing					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300100100	21010101	Min of Lands and Housing	SALARY	155,556,712.26	152,376,934.10	3,179,778.16
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300100100	22020101	Min of Lands and Housing	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00	0.00
025300100100	22020102	Min of Lands and Housing	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	0.00
025300100100	22020301	Min of Lands and Housing	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,243,070.00	756,930.00
025300100100	22020306	Min of Lands and Housing	PRINTING OF SECURITY DOCUMENTS	500,000.00	250,000.00	250,000.00
025300100100	22020401	Min of Lands and Housing	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	750,000.00	250,000.00
025300100100	22020402	Min of Lands and Housing	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	0.00	3,000,000.00
025300100100	22020406	Min of Lands and Housing	OTHER MAINTENANCE SERVICES	3,500,000.00	3,225,000.00	275,000.00
025300100100	22020103	Min of Lands and Housing	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	899,999.69	1,100,000.31
025300100100	22020102	Min of Lands and Housing	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	12,000,000.00	0.00
025300100100	22021007	Min of Lands and Housing	WELFARE PACKAGES	5,000,000.00	0.00	5,000,000.00
025300100100	22021021	Min of Lands and Housing	SPECIAL DAYS/CELEBRATIONS	50,000,000.00	50,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300100100	23050101	Min of Lands and Housing	RESEARCH AND DEVELOPMENT	100,000,000.00	0.00	100,000,000.00
025300100100	23050101	Min of Lands and Housing	RESEARCH AND DEVELOPMENT CONSTRUCTION / PROVISION	50,000,000.00	0.00	50,000,000.00
025300100100	23020104	Min of Lands and Housing	OF HOUSING CONSTRUCTION / PROVISION	3,600,000,000.00	324,650,000.00	3,275,350,000.00
025300100100	23020104	Min of Lands and Housing	OF HOUSING REHABILITATION / REPAIRS	2,500,000,000.00	2,466,166,032.95	33,833,967.05
025300100100	23030101	Min of Lands and Housing	OF RESIDENTIAL BUILDING CONSTRUCTION / PROVISION	30,000,000.00	0.00	30,000,000.00
025300100100	23020114	Min of Lands and Housing	OF ROADS CONSTRUCTION / PROVISION	150,000,000.00	0.00	150,000,000.00
025300100100	23020114	Min of Lands and Housing	OF ROADS CONSTRUCTION / PROVISION	75,000,000.00	0.00	75,000,000.00
025300100100	23020114	Min of Lands and Housing	OF ROADS CONSTRUCTION / PROVISION	450,000,000.00	0.00	450,000,000.00
025300100100	23020102	Min of Lands and Housing	OF RESIDENTIAL BUILDINGS CONSTRUCTION / PROVISION	717,000,000.00	496,857,641.04	220,142,358.96
025300100100	23020114	Min of Lands and Housing	OF ROADS CONSTRUCTION / PROVISION	50,000,000.00	0.00	50,000,000.00
025300100100	23020114	Min of Lands and Housing	OF ROADS CONSTRUCTION / PROVISION	283,000,000.00	281,170,442.88	1,829,557.12
025300100100	23020114	Min of Lands and Housing	OF ROADS CONSTRUCTION / PROVISION	11,500,000,000.00	7,784,229,446.38	3,715,770,553.62
025300100100	23020102	Min of Lands and Housing	OF RESIDENTIAL BUILDINGS	5,000,000.00	0.00	5,000,000.00
025300100100	23030121			0.00	0.00	0.00
025300100100	23020114			0.00	0.00	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00
025300100100	23020114			0.00	0.00	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	2,535,000,000.00	2,534,679,878.93	320,121.07



025300100100	23050101	Min of Lands and Housing	RESEARCH AND DEVELOPMENT	2,118,160,000.00	964,497,635.23	1,153,662,364.77
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	571,039,163.65	571,039,163.65	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	2,431,000,000.00	2,430,910,066.00	89,934.00
025300100100	23020114			0.00	0.00	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	4,277,534,511.81	140,281,551.30	4,137,252,960.51
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	200,000,000.00	37,000,000.00	163,000,000.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	8,610,000,000.00	8,120,178,726.07	489,821,273.93
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	4,000,000,000.00	914,686,506.65	3,085,313,493.35
025300100100	23020114			0.00	0.00	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	115,000,000.00	16,000,000.00	99,000,000.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	100,000,000.00	0.00	100,000,000.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	200,000,000.00	189,704,204.21	10,295,795.79
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	50,000,000.00	0.00	50,000,000.00
025300100100	23030113	Min of Lands and Housing	REHABILITATION / REPAIRS -			
025300100100	23030113	Min of Lands and Housing	ROADS	100,000,000.00	0.00	100,000,000.00
025300100100	23030113	Min of Lands and Housing	REHABILITATION / REPAIRS -			
025300100100	23030113	Min of Lands and Housing	ROADS	247,976,840.57	0.00	247,976,840.57
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	0.00	0.00	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	351,452,322.69	154,272,178.00	197,180,144.69
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	159,783,079.05	0.00	159,783,079.05
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION			
025300100100	23020114	Min of Lands and Housing	OF ROADS	350,000,000.00	49,433,606.02	300,566,393.98
025300100100	23050101	Min of Lands and Housing	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
025300100100	23010104	Min of Lands and Housing	PURCHASE MOTOR CYCLES	50,000,000.00	0.00	50,000,000.00



025300100100	23010104	Min of Lands and Housing	PURCHASE MOTOR CYCLES	5,000,000.00	0.00	5,000,000.00
025300100100	23020127	Min of Lands and Housing	CONSTRUCTION OF ICT	100,000,000.00	0.00	100,000,000.00
025300100100	23020127	Min of Lands and Housing	INFRASTRUCTURES	35,800,000.00	0.00	35,800,000.00
025300100100	23030121	Min of Lands and Housing	CONSTRUCTION OF ICT	20,000,000.00	0.00	20,000,000.00
025300100100	23030121	Min of Lands and Housing	INFRASTRUCTURES	200,000,000.00	0.00	200,000,000.00
025300100100	23020127	Min of Lands and Housing	REHABILITATION / REPAIRS	100,000,000.00	0.00	100,000,000.00
025300100100	23010108	Min of Lands and Housing	OF OFFICE BUILDINGS	25,000,000.00	0.00	25,000,000.00
025300100100	23010107	Min of Lands and Housing	REHABILITATION / REPAIRS	165,154,400.00	0.00	165,154,400.00
025300100100	23030114	Min of Lands and Housing	RAILWAYS	278,000,000.00	202,597,500.00	75,402,500.00
025300100100	23020124	Min of Lands and Housing	CONSTRUCTION OF	103,851,843.75	103,726,900.97	124,942.78
025300100100	23030113	Min of Lands and Housing	MARKETS/PARKS	1,270,000,000.00	1,261,939,188.24	8,060,811.76
025300100100	23020124	Min of Lands and Housing	REHABILITATION / REPAIRS -	82,174,343.75	24,652,303.13	57,522,040.62
025300100100	23020124	Min of Lands and Housing	ROADS	82,926,843.00	69,667,663.28	13,259,179.72
025300100100	23020124	Min of Lands and Housing	CONSTRUCTION OF	75,724,343.75	70,252,926.24	5,471,417.51
025300100100	23020114	Min of Lands and Housing	MARKETS/PARKS	1,437,961,511.60	719,226,335.24	718,735,176.36
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION	479,263,373.55	239,631,686.77	239,631,686.78
025300100100	23020114	Min of Lands and Housing	OF ROADS	195,002,595.04	195,002,595.04	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION	3,442,250,520.00	1,376,119,721.48	2,066,130,798.52
025300100100	23020114	Min of Lands and Housing	OF ROADS	100,000,000.00	100,000,000.00	0.00



025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	950,561,349.40	541,156,374.70	409,404,974.70
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	50,000,000.00	50,000,000.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	1,860,000,000.00	1,852,378,487.31	7,621,512.69
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	80,000,000.00	80,000,000.00	0.00
025300100100	23020114	Min of Lands and Housing	CONSTRUCTION / PROVISION OF ROADS	4,748,955,555.24	4,267,006,588.98	481,948,966.26
025300100100	23020102	Min of Lands and Housing	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	40,877,832.28	40,877,832.28	0.00
025300100100	23020124	Min of Lands and Housing	CONSTRUCTION OF MARKETS/PARKS	278,277,473.01	278,277,437.00	36.01



	Surveyor General Office					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300300100	21010101	Surveyor General Office	SALARY	14,146,171.00	12,586,826.50	1,559,344.50
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300300100	22020101	Surveyor General Office	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	750,000.00	4,250,000.00
025300300100	22020102	Surveyor General Office	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	750,000.00	2,250,000.00
025300300100	22020301	Surveyor General Office	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	200,000.00	800,000.00
025300300100	22020401	Surveyor General Office	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	200,000.00	200,000.00	0.00
025300300100	22020402	Surveyor General Office	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	500,000.00	500,000.00
025300300100	22020406	Surveyor General Office	OTHER MAINTENANCE SERVICES	2,000,000.00	0.00	2,000,000.00
025300300100	22020803	Surveyor General Office	PLANT / GENERATOR FUEL COST	500,000.00	0.00	500,000.00
025300300100	22020305	Surveyor General Office	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	0.00	500,000.00
025300300100	22021007	Surveyor General Office	WELFARE PACKAGES	2,500,000.00	0.00	2,500,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300300100	23020118	Surveyor General Office	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	0.00	20,000,000.00
025300300100	23020118	Surveyor General Office	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000.00	0.00	30,000,000.00
025300300100	23020122	Surveyor General Office	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	20,000,000.00	0.00	20,000,000.00
025300300100	23050101	Surveyor General Office	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
025300300100	23020122	Surveyor General Office	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000.00	0.00	10,000,000.00
025300300100	23050101	Surveyor General Office	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
025300300100	23020122	Surveyor General Office	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	11,500,000.00	0.00	11,500,000.00
025300300100	23030121	Surveyor General Office	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
025300300100	23010133	Surveyor General Office	PURCHASES OF SURVEYING EQUIPMENT	50,000,000.00	0.00	50,000,000.00
025300300100	23020101	Surveyor General Office	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00
025300300100	23020101	Surveyor General Office	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	0.00	7,000,000.00
025300300100	23050101	Surveyor General Office	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00



	Sokoto State Housing Cooperation					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300400100	21010101	Sokoto State Housing Cooperation	SALARY	21,333,333.34	20,388,016.80	945,316.54
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300400100	22020101	Sokoto State Housing Cooperation	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	900,000.00	1,100,000.00
025300400100	22020102	Sokoto State Housing Cooperation	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	600,000.00	1,400,000.00
025300400100	22020301	Sokoto State Housing Cooperation	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	300,000.00	700,000.00
025300400100	22020401	Sokoto State Housing Cooperation	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	0.00	1,000,000.00
025300400100	22020402	Sokoto State Housing Cooperation	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	0.00	3,000,000.00
025300400100	22020406	Sokoto State Housing Cooperation	OTHER MAINTENANCE SERVICES	3,000,000.00	0.00	3,000,000.00
025300400100	22021007	Sokoto State Housing Cooperation	WELFARE PACKAGES	1,000,000.00	0.00	1,000,000.00
025300400100	22020202			0.00	0.00	0.00
025300400100	22020205			0.00	0.00	0.00
025300400100	22020702	Sokoto State Housing Cooperation	INFORMATION TECHNOLOGY CONSULTING	500,000.00	200,000.00	300,000.00
025300400100	22020605	Sokoto State Housing Cooperation	CLEANING & FUMIGATION SERVICES	500,000.00	300,000.00	200,000.00
025300400100	22020703	Sokoto State Housing Cooperation	LEGAL SERVICES MAINTENANCE OF	500,000.00	0.00	500,000.00
025300400100	22020405	Sokoto State Housing Cooperation	PLANTS/GENERATORS MAINTENANCE OF OFFICE	3,000,000.00	400,000.00	2,600,000.00
025300400100	22020403	Sokoto State Housing Cooperation	BUILDING / RESIDENTIAL	2,500,000.00	0.00	2,500,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300400100	23020102	Sokoto State Housing Cooperation	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	818,000.00	0.00	818,000.00
025300400100	23030121	Sokoto State Housing Cooperation	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	150,000,000.00	6,483,750.00	143,516,250.00
025300400100	23010105	Sokoto State Housing Cooperation	PURCHASE OF MOTOR VEHICLES	60,000,000.00	0.00	60,000,000.00
025300400100	23010105	Sokoto State Housing Cooperation	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00	0.00
025300400100	23010105	Sokoto State Housing Cooperation	PURCHASE OF MOTOR VEHICLES	100,000,000.00	0.00	100,000,000.00
025300400100	23010119	Sokoto State Housing Cooperation	PURCHASE OF POWER GENERATING SET	30,000,000.00	0.00	30,000,000.00
025300400100	23010119	Sokoto State Housing Cooperation	PURCHASE OF POWER GENERATING SET	10,000,000.00	0.00	10,000,000.00
025300400100	23010119	Sokoto State Housing Cooperation	PURCHASE OF POWER GENERATING SET	10,000,000.00	0.00	10,000,000.00



	Sokoto Urban & Reg. Planning Department					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300500100	21010101	Sokoto Urban & Reg. Planning Department	SALARY	79,944,390.00	78,902,718.98	1,041,671.02
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300500100	22020101	Sokoto Urban & Reg. Planning Department	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	600,000.00	400,000.00
025300500100	22020102	Sokoto Urban & Reg. Planning Department	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	903,000.00	597,000.00
025300500100	22020301	Sokoto Urban & Reg. Planning Department	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	300,000.00	300,000.00
025300500100	22020401	Sokoto Urban & Reg. Planning Department	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	1,800,000.00	1,200,000.00
025300500100	22020402	Sokoto Urban & Reg. Planning Department	MAINTENANCE OF OFFICE FURNITURE	800,000.00	500,000.00	300,000.00
025300500100	22020406	Sokoto Urban & Reg. Planning Department	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	0.00
025300500100	22020703	Sokoto Urban & Reg. Planning Department	LEGAL SERVICES	300,000.00	0.00	300,000.00
025300500100	22021003	Sokoto Urban & Reg. Planning Department	PUBLICITY & ADVERTISEMENTS	400,000.00	0.00	400,000.00
025300500100	22021007	Sokoto Urban & Reg. Planning Department	WELFARE PACKAGES	1,000,000.00	0.00	1,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	20,000,000.00	0.00	20,000,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	20,000,000.00	0.00	20,000,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	232,000,000.00	0.00	232,000,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	40,000,000.00	36,780,000.00	3,220,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	48,250,000.00	51,750,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	60,000,000.00	15,254,000.00	44,746,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	120,000,000.00	0.00	120,000,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	45,500,000.00	54,500,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	29,470,000.00	70,530,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	23,500,000.00	0.00	23,500,000.00
025300500100	23020114	Sokoto Urban & Reg. Planning Department	CONSTRUCTION / PROVISION OF ROADS	50,536,000.00	27,850,000.00	22,686,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	25,000,000.00	24,750,000.00	250,000.00
025300500100	23010113	Sokoto Urban & Reg. Planning Department	PURCHASE OF COMPUTERS	25,000,000.00	0.00	25,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	60,000,000.00	0.00	60,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	25,000,000.00	0.00	25,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	70,000,000.00	50,252,000.00	19,748,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	45,000,000.00	0.00	45,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	60,000,000.00	0.00	60,000,000.00



025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	3,000,000.00	0.00	3,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	80,000,000.00	0.00	80,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	163,757,000.00	0.00	163,757,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	120,000,000.00	0.00	120,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	68,375,000.00	0.00	68,375,000.00
025300500100	23010107	Sokoto Urban & Reg. Planning Department	PURCHASE OF TRUCKS	35,000,000.00	0.00	35,000,000.00
025300500100	23010105	Sokoto Urban & Reg. Planning Department	PURCHASE OF MOTOR VEHICLES	60,000,000.00	0.00	60,000,000.00



	Ministry of Animals and Fisheries Development					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800100100	21010101	Ministry of Animals and Fisheries Development	SALARY	915,900,129.00	887,884,622.19	28,015,506.81
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800100100	22020102	Ministry of Animals and Fisheries Development	LOCAL TRAVEL & TRANSPORT: OTHERS	38,666,000.00	26,812,000.00	11,854,000.00
026800100100	22020103	Ministry of Animals and Fisheries Development	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,800,000.00	10,400,000.00	400,000.00
026800100100	22020301	Ministry of Animals and Fisheries Development	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,400,000.00	300,000.00	3,100,000.00
026800100100	22020801	Ministry of Animals and Fisheries Development	MOTOR VEHICLE FUEL COST OTHER TRANSPORT	2,300,000.00	100,000.00	2,200,000.00
026800100100	22020802	Ministry of Animals and Fisheries Development	EQUIPMENT FUEL COST MAINTENANCE OF MOTOR	950,000.00	900,000.00	50,000.00
026800100100	22020401	Ministry of Animals and Fisheries Development	VEHICLE / TRANSPORT OTHER MAINTENANCE	550,000.00	0.00	550,000.00
026800100100	22020406	Ministry of Animals and Fisheries Development	SERVICES	500,000.00	0.00	500,000.00
026800100100	22020501	Ministry of Animals and Fisheries Development	LOCAL TRAINING	40,204,000.00	5,900,000.00	34,304,000.00
026800100100	22020502	Ministry of Animals and Fisheries Development	INTERNATIONAL TRAINING CLEANING & FUMIGATION	5,900,000.00	4,700,000.00	1,200,000.00
026800100100	22020605	Ministry of Animals and Fisheries Development	SERVICES	450,000.00	0.00	450,000.00
026800100100	22020902	Ministry of Animals and Fisheries Development	INSURANCE PREMIUM	3,500,000.00	0.00	3,500,000.00
026800100100	22021001	Ministry of Animals and Fisheries Development	REFRESHMENT & MEALS	1,100,000.00	0.00	1,100,000.00
026800100100	22021007	Ministry of Animals and Fisheries Development	WELFARE PACKAGES	130,000.00	0.00	130,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800100100	23020113	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	20,000,000.00	8,291,662.00	11,708,338.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL INPUTS	40,000,000.00	17,753,000.00	22,247,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL INPUTS	20,000,000.00	20,000,000.00	0.00
026800100100	23020124	Ministry of Animals and Fisheries Development	CONSTRUCTION OF MARKETS/PARKS	50,000,000.00	0.00	50,000,000.00
026800100100	23010127	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000.00	12,220,000.00	37,780,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	25,000,000.00	0.00	25,000,000.00
026800100100	23020106	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	50,000,000.00	0.00	50,000,000.00
026800100100	23010122	Ministry of Animals and Fisheries Development	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000.00	0.00	30,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	40,000,000.00	0.00	40,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
026800100100	23030105	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	50,000,000.00	0.00	50,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	50,000,000.00	0.00	50,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000.00	0.00	50,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	30,000,000.00	0.00	30,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	15,000,000.00	0.00	15,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
026800100100	23010127	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL EQUIPMENT	30,000,000.00	0.00	30,000,000.00



026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	30,000,000.00	0.00	30,000,000.00
026800100100	23010127	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL EQUIPMENT	30,000,000.00	0.00	30,000,000.00
026800100100	23030105	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	20,000,000.00	0.00	20,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	23,000,000.00	11,972,000.00	11,028,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000.00	0.00	50,000,000.00
026800100100	23010122	Ministry of Animals and Fisheries Development	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000.00	9,775,000.00	20,225,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000.00	0.00	50,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	92,000,000.00	0.00	92,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL INPUTS	37,000,000.00	0.00	37,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,000,000.00	13,323,200.00	16,676,800.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	71,000,000.00	0.00	71,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	60,000,000.00	0.00	60,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	42,000,000.00	25,290,000.00	16,710,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	50,000,000.00	0.00	50,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	75,000,000.00	0.00	75,000,000.00
026800100100	23010127	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL EQUIPMENT	60,000,000.00	20,350,000.00	39,650,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL INPUTS	60,000,000.00	0.00	60,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000.00	0.00	50,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL INPUTS	50,000,000.00	0.00	50,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	50,000,000.00	0.00	50,000,000.00



026800100100	23050108	Ministry of Animals and Fisheries Development	Workshops/Conferences/Seminars	5,000,000.00	0.00	5,000,000.00
026800100100	23050108	Ministry of Animals and Fisheries Development	Workshops/Conferences/Seminars	10,000,000.00	0.00	10,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION	50,000,000.00	0.00	50,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	PROGRAMME AND PROJECTS	50,000,000.00	0.00	50,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	POVERTY REDUCTION	50,000,000.00	0.00	50,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS -	50,000,000.00	0.00	50,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	AGRICULTURAL FACILITIES	50,000,000.00	0.00	50,000,000.00
026800100100	23040105	Ministry of Animals and Fisheries Development	WATER POLLUTION	30,000,000.00	0.00	30,000,000.00
026800100100	23040105	Ministry of Animals and Fisheries Development	PREVENTION & CONTROL	10,000,000.00	0.00	10,000,000.00
026800100100	23040105	Ministry of Animals and Fisheries Development	WATER POLLUTION	10,000,000.00	0.00	10,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	PREVENTION & CONTROL	50,000,000.00	0.00	50,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION	50,000,000.00	0.00	50,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	OF AGRICULTURAL FACILITIES	20,000,000.00	0.00	20,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS -	20,000,000.00	0.00	20,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	AGRICULTURAL FACILITIES	20,000,000.00	0.00	20,000,000.00
026800100100	23050103	Ministry of Animals and Fisheries Development	MONITORING AND	80,000,000.00	0.00	80,000,000.00
026800100100	23050103	Ministry of Animals and Fisheries Development	EVALUATION	80,000,000.00	0.00	80,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION	45,000,000.00	0.00	45,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	PROGRAMME AND PROJECTS	45,000,000.00	0.00	45,000,000.00
026800100100	23050108	Ministry of Animals and Fisheries Development	Workshops/Conferences/Seminars	5,000,000.00	0.00	5,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION	10,000,000.00	0.00	10,000,000.00
026800100100	23020113	Ministry of Animals and Fisheries Development	OF AGRICULTURAL FACILITIES	10,000,000.00	0.00	10,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL	20,000,000.00	2,308,300.00	17,691,700.00
026800100100	23010140	Ministry of Animals and Fisheries Development	INPUTS	20,000,000.00	2,308,300.00	17,691,700.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION	15,000,000.00	0.00	15,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	PROGRAMME AND PROJECTS	15,000,000.00	0.00	15,000,000.00
026800100100	23030112	Ministry of Animals and Fisheries Development	REHABILITATION / REPAIRS -	0.00	0.00	0.00
026800100100	23030112	Ministry of Animals and Fisheries Development	AGRICULTURAL FACILITIES	0.00	0.00	0.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION	10,000,000.00	0.00	10,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	PROGRAMME AND PROJECTS	10,000,000.00	0.00	10,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL	50,000,000.00	18,000,000.00	32,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	INPUTS	50,000,000.00	18,000,000.00	32,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL	40,000,000.00	0.00	40,000,000.00
026800100100	23010140	Ministry of Animals and Fisheries Development	INPUTS	40,000,000.00	0.00	40,000,000.00



026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	30,000,000.00	19,965,000.00	10,035,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
026800100100	23010128	Ministry of Animals and Fisheries Development	PURCHASE OF SECURITY EQUIPMENT	25,000,000.00	0.00	25,000,000.00
026800100100	23020118	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000.00	4,835,000.00	25,165,000.00
026800100100	23010127	Ministry of Animals and Fisheries Development	PURCHASE OF AGRICULTURAL EQUIPMENT	25,000,000.00	0.00	25,000,000.00
026800100100	23050109	Ministry of Animals and Fisheries Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	25,000,000.00	0.00	25,000,000.00
026800100100	23050108	Ministry of Animals and Fisheries Development	Workshops/Conferences/Seminars	25,000,000.00	0.00	25,000,000.00
026800100100	23040102	Ministry of Animals and Fisheries Development	EROSION & FLOOD CONTROL	20,000,000.00	0.00	20,000,000.00
026800100100	23010113	Ministry of Animals and Fisheries Development	PURCHASE OF COMPUTERS	8,000,000.00	3,845,000.00	4,155,000.00
026800100100	23010114	Ministry of Animals and Fisheries Development	PURCHASE OF COMPUTER PRINTERS	15,000,000.00	0.00	15,000,000.00
026800100100	23010104	Ministry of Animals and Fisheries Development	PURCHASE MOTOR CYCLES REHABILITATION / REPAIRS -	10,000,000.00	0.00	10,000,000.00
026800100100	23030103	Ministry of Animals and Fisheries Development	HOUSING	25,000,000.00	0.00	25,000,000.00
026800100100	23020105	Ministry of Animals and Fisheries Development	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000.00	0.00	30,000,000.00
026800100100	23050102	Ministry of Animals and Fisheries Development	COMPUTER SOFTWARE ACQUISITION	443,414,250.00	0.00	443,414,250.00
026800100100	23050102	Ministry of Animals and Fisheries Development	COMPUTER SOFTWARE ACQUISITION	5,160,780,000.00	0.00	5,160,780,000.00
026800100100	23050102	Ministry of Animals and Fisheries Development	COMPUTER SOFTWARE ACQUISITION	93,000,000.00	0.00	93,000,000.00
026800100100	23050101	Ministry of Animals and Fisheries Development	RESEARCH AND DEVELOPMENT	5,000,000.00	0.00	5,000,000.00



	Livestock Development Programme					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800200100	21010101	Livestock Development Programme	SALARY	8,574,714.00	6,214,873.22	2,359,840.78
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800200100	22020101	Livestock Development Programme	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	0.00
026800200100	22020102	Livestock Development Programme	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	0.00
026800200100	22020301	Livestock Development Programme	OFFICE STATIONERIES / COMPUTER CONSUMABLES	550,000.00	400,000.00	150,000.00
026800200100	22020401	Livestock Development Programme	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	300,000.00	700,000.00
026800200100	22020402	Livestock Development Programme	MAINTENANCE OF OFFICE FURNITURE	210,000.00	0.00	210,000.00
026800200100	22020406	Livestock Development Programme	OTHER MAINTENANCE SERVICES	210,000.00	0.00	210,000.00
026800200100	22020501	Livestock Development Programme	LOCAL TRAINING	210,000.00	0.00	210,000.00
026800200100	22021007	Livestock Development Programme	WELFARE PACKAGES MAINTENANCE OF OFFICE	300,000.00	0.00	300,000.00
026800200100	22020403	Livestock Development Programme	BUILDING / RESIDENTIAL	900,000.00	0.00	900,000.00



	Poultry Development Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800300100	21010101	Poultry Development Agency	SALARY	3,924,540.00	3,790,313.85	134,226.15
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
026800300100	22020101	Poultry Development Agency	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00
026800300100	22020102	Poultry Development Agency	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	0.00
026800300100	22020103	Poultry Development Agency	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00
026800300100	22020201	Poultry Development Agency	ELECTRICITY CHARGES	200,000.00	200,000.00	0.00
026800300100	22020306	Poultry Development Agency	PRINTING OF SECURITY DOCUMENTS	100,000.00	0.00	100,000.00
026800300100	22020301	Poultry Development Agency	OFFICE STATIONERIES / COMPUTER CONSUMABLES	900,000.00	700,000.00	200,000.00
026800300100	22020307	Poultry Development Agency	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,400,000.00	900,000.00	500,000.00
026800300100	22020401	Poultry Development Agency	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,500,000.00	9,870,000.00	10,630,000.00
026800300100	22020402	Poultry Development Agency	MAINTENANCE OF OFFICE FURNITURE	300,000.00	152,100.00	147,900.00
026800300100	22020404	Poultry Development Agency	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	200,000.00	200,000.00
026800300100	22020406	Poultry Development Agency	OTHER MAINTENANCE SERVICES	700,000.00	0.00	700,000.00
026800300100	22021003	Poultry Development Agency	PUBLICITY & ADVERTISEMENTS	900,000.00	600,000.00	300,000.00
026800300100	22020708	Poultry Development Agency	MEDICAL CONSULTING PLANT / GENERATOR FUEL	400,000.00	0.00	400,000.00
026800300100	22020803	Poultry Development Agency	COST	200,000.00	0.00	200,000.00
026800300100	22021007	Poultry Development Agency	WELFARE PACKAGES	500,000.00	0.00	500,000.00



LAW AND JUSTICE SECTOR						
21	PERSONNEL COST					
	JUDICIAL SERVICE COMMISSION					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031801100100	21010101	JUDICIAL SERVICE COMMISSION	SALARY	74,300,359.64	73,754,432.80	545,926.84
031801100100	21010103	JUDICIAL SERVICE COMMISSION	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	20,206,286.88	7,750,269.76	12,456,017.12
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031801100100	22020101	JUDICIAL SERVICE COMMISSION	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	4,673,750.00	326,250.00
031801100100	22020102	JUDICIAL SERVICE COMMISSION	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	0.00
031801100100	22020103	JUDICIAL SERVICE COMMISSION	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	4,500,000.00	5,500,000.00
031801100100	22020301	JUDICIAL SERVICE COMMISSION	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	2,500,000.00	2,500,000.00
031801100100	22020401	JUDICIAL SERVICE COMMISSION	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,500,000.00	0.00	2,500,000.00
031801100100	22020402	JUDICIAL SERVICE COMMISSION	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	500,000.00	2,500,000.00
031801100100	22020404	JUDICIAL SERVICE COMMISSION	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	0.00	2,500,000.00
031801100100	22020403	JUDICIAL SERVICE COMMISSION	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	2,000,000.00	0.00	2,000,000.00
031801100100	22020406	JUDICIAL SERVICE COMMISSION	OTHER MAINTENANCE SERVICES	1,500,000.00	600,000.00	900,000.00
031801100100	22021003	JUDICIAL SERVICE COMMISSION	PUBLICITY & ADVERTISEMENTS	5,000,000.00	0.00	5,000,000.00
031801100100	22021007	JUDICIAL SERVICE COMMISSION	WELFARE PACKAGES MEDICAL EXPENSES-	10,000,000.00	900,000.00	9,100,000.00
031801100100	22021019	JUDICIAL SERVICE COMMISSION	INTERNATIONAL	20,000,000.00	0.00	20,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031801100100	23030121	JUDICIAL SERVICE COMMISSION	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	9,000,000.00	1,000,000.00
031801100100	23030121	JUDICIAL SERVICE COMMISSION	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	0.00	25,000,000.00
031801100100	23020101	JUDICIAL SERVICE COMMISSION	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
031801100100	23020101	JUDICIAL SERVICE COMMISSION	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
031801100100	23020101	JUDICIAL SERVICE COMMISSION	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	700,000.00	700,000.00	0.00
031801100100	23020101	JUDICIAL SERVICE COMMISSION	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,000,000.00	0.00	8,000,000.00
031801100100	23010105	JUDICIAL SERVICE COMMISSION	PURCHASE OF MOTOR VEHICLES	10,000,000.00	0.00	10,000,000.00
031801100100	23030110	JUDICIAL SERVICE COMMISSION	REHABILITATION / REPAIRS - LIBRARIES	15,000,000.00	0.00	15,000,000.00
031801100100	23010128	JUDICIAL SERVICE COMMISSION	PURCHASE OF SECURITY EQUIPMENT	50,000,000.00	0.00	50,000,000.00
031801100100	23020101	JUDICIAL SERVICE COMMISSION	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,000,000.00	0.00	6,000,000.00
031801100100	23030121	JUDICIAL SERVICE COMMISSION	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,000,000.00	0.00	9,000,000.00
031801100100	23030121	JUDICIAL SERVICE COMMISSION	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,000,000.00	6,000,000.00	0.00



	State High Court					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031805100100	21010101	State High Court	SALARY	490,000,000.00	478,400,896.56	11,599,103.44
031805100100	21010103	State High Court	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	50,000,000.00	7,750,269.76	42,249,730.24
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031805100100	22020101	State High Court	LOCAL TRAVEL & TRANSPORT: TRAINING	174,013,800.00	174,013,800.00	0.00
031805100100	22020102	State High Court	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	150,000,000.00	0.00
031805100100	22020101	State High Court	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00	0.00
031805100100	22020301	State High Court	OFFICE STATIONERIES / COMPUTER CONSUMABLES	75,000,000.00	40,500,000.00	34,500,000.00
031805100100	22020304	State High Court	MAGAZINES & PERIODICALS	15,000,000.00	15,000,000.00	0.00
031805100100	22020401	State High Court	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	50,000,000.00	5,000,000.00	45,000,000.00
031805100100	22020402	State High Court	MAINTENANCE OF OFFICE FURNITURE	75,000,000.00	52,000,000.00	23,000,000.00
031805100100	22020601	State High Court	SECURITY SERVICES	75,000,000.00	40,000,000.00	35,000,000.00
031805100100	22021002	State High Court	HONORARIUM & SITTING ALLOWANCE	75,000,000.00	75,000,000.00	0.00
031805100100	22021007	State High Court	WELFARE PACKAGES	75,000,000.00	60,000,000.00	15,000,000.00
031805100100	22040101	State High Court	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	20,000,000.00	0.00	20,000,000.00
031805100100	22021019	State High Court	MEDICAL EXPENSES- INTERNATIONAL	75,000,000.00	59,440,000.00	15,560,000.00
031805100100	22020602	State High Court	OFFICE RENT	50,000,000.00	0.00	50,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031805100100	23020101	State High Court	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	800,000,000.00	0.00	800,000,000.00
031805100100	23010119	State High Court	PURCHASE OF POWER GENERATING SET	40,000,000.00	0.00	40,000,000.00
031805100100	23020101	State High Court	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00
031805100100	23050101	State High Court	RESEARCH AND DEVELOPMENT CONSTRUCTION / PROVISION	25,000,000.00	0.00	25,000,000.00
031805100100	23020101	State High Court	OF OFFICE BUILDINGS	0.00	0.00	0.00
031805100100	23030121	State High Court	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	0.00	200,000,000.00
031805100100	23050102	State High Court	COMPUTER SOFTWARE ACQUISITION	70,000,000.00	0.00	70,000,000.00
031805100100	23030121	State High Court	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
031805100100	23010103	State High Court	PURCHASE OF RESIDENTIAL BUILDINGS	500,000,000.00	0.00	500,000,000.00
031805100100	23030101	State High Court	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	30,000,000.00	0.00	30,000,000.00
031805100100	23020101	State High Court	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
031805100100	23010102	State High Court	PURCHASE OF OFFICE BUILDINGS	60,000,000.00	0.00	60,000,000.00
031805100100	23030118	State High Court	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	50,000,000.00	0.00	50,000,000.00
031805100100	23020101	State High Court	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,000,000.00	0.00	2,000,000.00
031805100100	23020101	State High Court	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	45,000,000.00	0.00	45,000,000.00
031805100100	23010105	State High Court	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
031805100100	23020102	State High Court	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	15,000,000.00	0.00	15,000,000.00
031805100100	23010106	State High Court	PURCHASE OF VANS	30,000,000.00	0.00	30,000,000.00



031805100100	23050101	State High Court	RESEARCH AND DEVELOPMENT	35,000,000.00	0.00	35,000,000.00
031805100100	23030121	State High Court	REHABILITATION / REPAIRS			
031805100100	23030121	State High Court	OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
031805100100	23030121	State High Court	REHABILITATION / REPAIRS			
031805100100	23030121	State High Court	OF OFFICE BUILDINGS	150,000,000.00	0.00	150,000,000.00
031805100100	23010108	State High Court	PURCHASE OF BUSES	70,000,000.00	0.00	70,000,000.00
031805100100	23030121	State High Court	REHABILITATION / REPAIRS			
031805100100	23030121	State High Court	OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
031805100100	23010105	State High Court	PURCHASE OF MOTOR			
031805100100	23010105	State High Court	VEHICLES	500,000,000.00	0.00	500,000,000.00
031805100100	23010105	State High Court	PURCHASE OF MOTOR			
031805100100	23010105	State High Court	VEHICLES	150,000,000.00	0.00	150,000,000.00
031805100100	23030121	State High Court	REHABILITATION / REPAIRS			
031805100100	23030121	State High Court	OF OFFICE BUILDINGS	120,000,000.00	0.00	120,000,000.00



	Shari'a Court of Appeal					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031805500100	21010101	Shari'a Court of Appeal	SALARY	557,114,505.36	537,080,281.27	20,034,224.09
031805500100	21010103	Shari'a Court of Appeal	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	40,513,750.12	7,750,269.76	32,763,480.36
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031805500100	22020103	Shari'a Court of Appeal	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING OFFICE STATIONERIES /	86,000,000.00	51,050,000.00	34,950,000.00
031805500100	22020301	Shari'a Court of Appeal	COMPUTER CONSUMABLES	50,000,000.00	12,000,000.00	38,000,000.00
031805500100	22020402	Shari'a Court of Appeal	MAINTENANCE OF OFFICE FURNITURE	74,013,800.00	0.00	74,013,800.00
031805500100	22020401	Shari'a Court of Appeal	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	50,000,000.00	22,500,000.00	27,500,000.00
031805500100	22021007	Shari'a Court of Appeal	WELFARE PACKAGES	10,000,000.00	0.00	10,000,000.00
031805500100	22020403	Shari'a Court of Appeal	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	50,000,000.00	43,000,000.00	7,000,000.00
031805500100	22020501	Shari'a Court of Appeal	LOCAL TRAINING	5,000,000.00	0.00	5,000,000.00
031805500100	22020701	Shari'a Court of Appeal	FINANCIAL CONSULTING	2,000,000.00	0.00	2,000,000.00
031805500100	22020703	Shari'a Court of Appeal	LEGAL SERVICES	10,000,000.00	0.00	10,000,000.00
031805500100	22030101	Shari'a Court of Appeal	MOTOR CYCLE ADVANCES	30,000,000.00	22,500,000.00	7,500,000.00
031805500100	22020403	Shari'a Court of Appeal	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	10,000,000.00	0.00	10,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
031805500100	23020101	Shari'a Court of Appeal	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000.00	0.00	150,000,000.00
031805500100	23020101	Shari'a Court of Appeal	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
031805500100	23020101	Shari'a Court of Appeal	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
031805500100	23010119	Shari'a Court of Appeal	PURCHASE OF POWER GENERATING SET	50,000,000.00	0.00	50,000,000.00
031805500100	23020101	Shari'a Court of Appeal	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
031805500100	23030121	Shari'a Court of Appeal	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00
031805500100	23020101	Shari'a Court of Appeal	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00
031805500100	23010105	Shari'a Court of Appeal	PURCHASE OF MOTOR VEHICLES	300,000,000.00	0.00	300,000,000.00
031805500100	23020105	Shari'a Court of Appeal	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	0.00	20,000,000.00
031805500100	23010119	Shari'a Court of Appeal	PURCHASE OF POWER GENERATING SET	20,000,000.00	0.00	20,000,000.00
031805500100	23010119	Shari'a Court of Appeal	PURCHASE OF POWER GENERATING SET	20,000,000.00	0.00	20,000,000.00
031805500100	23030127	Shari'a Court of Appeal	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	30,000,000.00	0.00	30,000,000.00



	Ministry of Justice					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600100100	21010101	Ministry of Justice	SALARY	527,077,158.50	527,077,158.50	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600100100	22020306	Ministry of Justice	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	4,000,000.00	1,000,000.00
032600100100	22020401	Ministry of Justice	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	700,000.00	4,300,000.00
032600100100	22020402	Ministry of Justice	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	500,000.00	4,500,000.00
032600100100	22020404	Ministry of Justice	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	5,800,000.00	4,200,000.00
032600100100	22020302	Ministry of Justice	BOOKS	10,000,000.00	1,500,000.00	8,500,000.00
032600100100	22020102	Ministry of Justice	LOCAL TRAVEL & TRANSPORT: OTHERS	16,000,000.00	15,820,000.00	180,000.00
032600100100	22020702	Ministry of Justice	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	900,000.00	1,100,000.00
032600100100	22040101	Ministry of Justice	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	4,000,000.00	2,100,000.00	1,900,000.00
032600100100	22020101	Ministry of Justice	LOCAL TRAVEL & TRANSPORT: TRAINING	24,810,000.00	24,810,000.00	0.00
032600100100	22021007	Ministry of Justice	WELFARE PACKAGES	60,000,000.00	60,000,000.00	0.00
032600100100	22020406	Ministry of Justice	OTHER MAINTENANCE SERVICES	75,000,000.00	70,276,000.00	4,724,000.00
032600100100	22020703	Ministry of Justice	LEGAL SERVICES	89,500,000.00	84,650,000.00	4,850,000.00
032600100100	22020301	Ministry of Justice	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0.00	5,000,000.00
032600100100	22020501	Ministry of Justice	LOCAL TRAINING	5,000,000.00	2,344,000.00	2,656,000.00
032600100100	22020502	Ministry of Justice	INTERNATIONAL TRAINING	10,000,000.00	0.00	10,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600100100	23030101	Ministry of Justice	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000.00	0.00	10,000,000.00
032600100100	23020106	Ministry of Justice	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	30,000,000.00	0.00	30,000,000.00
032600100100	23020101	Ministry of Justice	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00
032600100100	23020101	Ministry of Justice	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
032600100100	23020101	Ministry of Justice	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
032600100100	23020101	Ministry of Justice	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
032600100100	23010104	Ministry of Justice	PURCHASE MOTOR CYCLES	20,000,000.00	0.00	20,000,000.00
032600100100	23030101	Ministry of Justice	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	30,000,000.00	0.00	30,000,000.00
032600100100	23030101	Ministry of Justice	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	40,000,000.00	0.00	40,000,000.00
032600100100	23020101	Ministry of Justice	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
032600100100	23020101	Ministry of Justice	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
032600100100	23050103	Ministry of Justice	MONITORING AND EVALUATION	130,000,000.00	0.00	130,000,000.00



	Law Reform Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600200100	21010101	Law Reform Commission	SALARY	42,077,158.50	40,895,780.03	1,181,378.47
032600200100	21010103	Law Reform Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	9,071,800.02	7,750,269.76	1,321,530.26
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600200100	22020101	Law Reform Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	800,000.00	200,000.00
032600200100	22020102	Law Reform Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	200,000.00	200,000.00
032600200100	22020301	Law Reform Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	0.00	400,000.00
032600200100	22020302	Law Reform Commission	BOOKS	400,000.00	400,000.00	0.00
032600200100	22020305	Law Reform Commission	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	300,000.00	100,000.00
032600200100	22020401	Law Reform Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	400,000.00	0.00	400,000.00
032600200100	22020402	Law Reform Commission	MAINTENANCE OF OFFICE FURNITURE	400,000.00	250,000.00	150,000.00
032600200100	22020404	Law Reform Commission	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	0.00	400,000.00
032600200100	22020406	Law Reform Commission	OTHER MAINTENANCE SERVICES	400,000.00	300,000.00	100,000.00
032600200100	22021007	Law Reform Commission	WELFARE PACKAGES	400,000.00	0.00	400,000.00
032600200100	22020702	Law Reform Commission	INFORMATION TECHNOLOGY CONSULTING	400,000.00	0.00	400,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600200100	23010125	Law Reform Commission	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000.00	0.00	5,000,000.00
032600200100	23050101	Law Reform Commission	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
032600200100	23050101	Law Reform Commission	RESEARCH AND DEVELOPMENT REHABILITATION / REPAIRS	5,000,000.00	0.00	5,000,000.00
032600200100	23030121	Law Reform Commission	OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00



	Sokoto College of Legal & Islamic Studies					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600600500	21010101	Sokoto College of Legal & Islamic St.	SALARY	163,922,668.00	163,922,668.00	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600600500	22020101	Sokoto College of Legal & Islamic St.	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00	1,000,000.00
032600600500	22020102	Sokoto College of Legal & Islamic St.	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	500,000.00
032600600500	22020103	Sokoto College of Legal & Islamic St.	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000.00	0.00	200,000.00
032600600500	22020201	Sokoto College of Legal & Islamic St.	ELECTRICITY CHARGES	1,000,000.00	0.00	1,000,000.00
032600600500	22020301	Sokoto College of Legal & Islamic St.	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	0.00	700,000.00
032600600500	22020401	Sokoto College of Legal & Islamic St.	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	500,000.00	0.00	500,000.00
032600600500	22020402	Sokoto College of Legal & Islamic St.	MAINTENANCE OF OFFICE FURNITURE	500,000.00	0.00	500,000.00
032600600500	22020404	Sokoto College of Legal & Islamic St.	MAINTENANCE OF OFFICE / IT EQUIPMENTS	800,000.00	0.00	800,000.00
032600600500	22020406	Sokoto College of Legal & Islamic St.	OTHER MAINTENANCE SERVICES	400,000.00	0.00	400,000.00
032600600500	22020501	Sokoto College of Legal & Islamic St.	LOCAL TRAINING HONORARIUM & SITTING	300,000.00	0.00	300,000.00
032600600500	22021002	Sokoto College of Legal & Islamic St.	ALLOWANCE PLANT / GENERATOR FUEL	800,000.00	0.00	800,000.00
032600600500	22020803	Sokoto College of Legal & Islamic St.	COST DIRECT TEACHING & LABORATORY COST	1,200,000.00	0.00	1,200,000.00
032600600500	22021010	Sokoto College of Legal & Islamic St.	LABORATORY COST	200,000.00	0.00	200,000.00
032600600500	22021009	Sokoto College of Legal & Islamic St.	SPORTING ACTIVITIES	500,000.00	0.00	500,000.00
032600600500	22021007	Sokoto College of Legal & Islamic St.	WELFARE PACKAGES	400,000.00	0.00	400,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600600500	23020107	Sokoto College of Legal & Islamic St.	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	300,000,000.00	0.00	300,000,000.00
032600600500	23010125	Sokoto College of Legal & Islamic St.	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	25,000,000.00	0.00	25,000,000.00
032600600500	23010119	Sokoto College of Legal & Islamic St.	PURCHASE OF POWER GENERATING SET	25,000,000.00	0.00	25,000,000.00
032600600500	23050104	Sokoto College of Legal & Islamic St.	ANNIVERSARIES/CELEBRATIO NS	15,000,000.00	0.00	15,000,000.00
032600600500	23010105	Sokoto College of Legal & Islamic St.	PURCHASE OF MOTOR VEHICLES	25,000,000.00	0.00	25,000,000.00
032600600500	23010108	Sokoto College of Legal & Islamic St.	PURCHASE OF BUSES ANNIVERSARIES/CELEBRATIO NS	15,000,000.00	0.00	15,000,000.00
032600600500	23050104	Sokoto College of Legal & Islamic St.	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	80,000,000.00	42,000,000.00	38,000,000.00
032600600500	23020106	Sokoto College of Legal & Islamic St.	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,000,000.00	0.00	70,000,000.00
032600600500	23010122	Sokoto College of Legal & Islamic St.	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,000,000.00	0.00	40,000,000.00
032600600500	23020107	Sokoto College of Legal & Islamic St.	PURCHASE OF MOTOR VEHICLES	100,000,000.00	0.00	100,000,000.00
032600600500	23010105	Sokoto College of Legal & Islamic St.	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	25,000,000.00	0.00	25,000,000.00
032600600500	23020107	Sokoto College of Legal & Islamic St.	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000.00	0.00	20,000,000.00



	Tenancy Control and Safety of Person Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600700500	21010101	Tenancy Control and Safety of Person Commission	SALARY	10,000,000.00	0.00	10,000,000.00
032600700500	21010103	Tenancy Control and Safety of Person Commission	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,000,000.00	7,750,269.76	249,730.24
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600700500	22020101	Tenancy Control and Safety of Person Commission	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	0.00	4,000,000.00
032600700500	22020102	Tenancy Control and Safety of Person Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	0.00	4,000,000.00
032600700500	22020103	Tenancy Control and Safety of Person Commission	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	0.00	5,000,000.00
032600700500	22020104	Tenancy Control and Safety of Person Commission	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	0.00	5,000,000.00
032600700500	22020301	Tenancy Control and Safety of Person Commission	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0.00	5,000,000.00
032600700500	22020401	Tenancy Control and Safety of Person Commission	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	0.00	5,000,000.00
032600700500	22020404	Tenancy Control and Safety of Person Commission	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	0.00	4,000,000.00
032600700500	22020406	Tenancy Control and Safety of Person Commission	OTHER MAINTENANCE SERVICES	5,000,000.00	0.00	5,000,000.00
032600700500	22021003	Tenancy Control and Safety of Person Commission	PUBLICITY & ADVERTISEMENTS	4,000,000.00	0.00	4,000,000.00
032600700500	22021007	Tenancy Control and Safety of Person Commission	WELFARE PACKAGES	6,000,000.00	0.00	6,000,000.00
032600700500	22021022	Tenancy Control and Safety of Person Commission	Statistical Operations	5,000,000.00	0.00	5,000,000.00
032600700500	22020803	Tenancy Control and Safety of Person Commission	PLANT / GENERATOR FUEL COST	4,000,000.00	0.00	4,000,000.00
032600700500	22020203	Tenancy Control and Safety of Person Commission	INTERNET ACCESS CHARGES	5,000,000.00	0.00	5,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
032600700500	23020101	Tenancy Control and Safety of Person Commission	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,000,000.00	0.00	12,000,000.00
032600700500	23020101	Tenancy Control and Safety of Person Commission	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
032600700500	23010105	Tenancy Control and Safety of Person Commission	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
032600700500	23020122	Tenancy Control and Safety of Person Commission	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000.00	0.00	10,000,000.00
032600700500	23010113	Tenancy Control and Safety of Person Commission	PURCHASE OF COMPUTERS	10,000,000.00	0.00	10,000,000.00



SOCIAL SECTOR						
21	PERSONNEL COST					
	Ministry of Youth and Sports Development					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051300100100	21010101	Ministry of Youth and Sports Development	SALARY	69,964,099.77	68,790,787.88	1,173,311.89
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051300100100	22020101	Ministry of Youth and Sports Development	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	0.00
051300100100	22020102	Ministry of Youth and Sports Development	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	0.00
051300100100	22020301	Ministry of Youth and Sports Development	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	1,000,000.00	4,000,000.00
051300100100	22020310	Ministry of Youth and Sports Development	TEACHING AIDS / INSTRUCTION MATERIALS	15,000,000.00	13,170,000.00	1,830,000.00
051300100100	22020401	Ministry of Youth and Sports Development	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	6,190,000.00	3,810,000.00
051300100100	22020402	Ministry of Youth and Sports Development	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	2,390,000.00	7,610,000.00
051300100100	22020406	Ministry of Youth and Sports Development	OTHER MAINTENANCE SERVICES	20,000,000.00	250,000.00	19,750,000.00
051300100100	22020501	Ministry of Youth and Sports Development	LOCAL TRAINING	50,000,000.00	38,870,000.00	11,130,000.00
051300100100	22020502	Ministry of Youth and Sports Development	INTERNATIONAL TRAINING	50,000,000.00	32,373,000.00	17,627,000.00
051300100100	22020708	Ministry of Youth and Sports Development	MEDICAL CONSULTING	5,000,000.00	0.00	5,000,000.00
051300100100	22020803	Ministry of Youth and Sports Development	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	0.00
051300100100	22021007	Ministry of Youth and Sports Development	WELFARE PACKAGES	370,000,000.00	367,940,000.00	2,060,000.00
051300100100	22021009	Ministry of Youth and Sports Development	SPORTING ACTIVITIES	100,000,000.00	100,000,000.00	0.00
051300100100	22021021	Ministry of Youth and Sports Development	SPECIAL DAYS/CELEBRATIONS GRANT TO LOCAL	20,000,000.00	18,155,000.00	1,845,000.00
051300100100	22040103	Ministry of Youth and Sports Development	GOVERNMENTS -CURRENT HONORARIUM & SITTING	50,000,000.00	35,109,000.00	14,891,000.00
051300100100	22021002	Ministry of Youth and Sports Development	ALLOWANCE	20,000,000.00	16,120,000.00	3,880,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051300100100	23020101	Ministry of Youth and Sports Development	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
051300100100	23050109	Ministry of Youth and Sports Development	POVERTY REDUCTION PROGRAMME AND PROJECTS	550,000,000.00	203,976,500.00	346,023,500.00
051300100100	23020112	Ministry of Youth and Sports Development	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00
051300100100	23020112	Ministry of Youth and Sports Development	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00
051300100100	23030101	Ministry of Youth and Sports Development	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000.00	10,000,000.00	0.00
051300100100	23010112	Ministry of Youth and Sports Development	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	4,000,000.00	1,000,000.00
051300100100	23030111	Ministry of Youth and Sports Development	REHABILITATION / REPAIRS - SPORTING FACILITIES	100,000,000.00	57,500,000.00	42,500,000.00
051300100100	23030118	Ministry of Youth and Sports Development	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	50,000,000.00	0.00	50,000,000.00
051300100100	23020101	Ministry of Youth and Sports Development	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	0.00
051300100100	23020112	Ministry of Youth and Sports Development	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	100,000,000.00	31,000,000.00	69,000,000.00
051300100100	23010108	Ministry of Youth and Sports Development	PURCHASE OF BUSES	80,000,000.00	59,300,000.00	20,700,000.00
051300100100	23010105	Ministry of Youth and Sports Development	PURCHASE OF MOTOR VEHICLES	45,000,000.00	0.00	45,000,000.00
051300100100	23030118	Ministry of Youth and Sports Development	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	50,000,000.00	0.00	50,000,000.00
051300100100	23030118	Ministry of Youth and Sports Development	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	50,000,000.00	0.00	50,000,000.00
051300100100	23020103	Ministry of Youth and Sports Development	CONSTRUCTION / PROVISION OF ELECTRICITY	10,000,000.00	0.00	10,000,000.00



	Commission for Persons Living With Disabilities					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051300300100	21010101	Commission for Persons Living With Disabilities	SALARY	21,327,000.00	18,840,432.41	2,486,567.59
051300300100	21010103	Commission for Persons Living With Disabilities	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,000,000.00	4,999,702.32	297.68
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051300300100	22020101	Commission for Persons Living With Disabilities	LOCAL TRAVEL & TRANSPORT: TRAINING	9,120,000.00	6,560,000.00	2,560,000.00
051300300100	22020102	Commission for Persons Living With Disabilities	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	300,000.00	4,700,000.00
051300300100	22020301	Commission for Persons Living With Disabilities	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	400,000.00	1,100,000.00
051300300100	22020401	Commission for Persons Living With Disabilities	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	100,000.00	900,000.00
051300300100	22020402	Commission for Persons Living With Disabilities	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	300,000.00	700,000.00
051300300100	22021007	Commission for Persons Living With Disabilities	WELFARE PACKAGES OTHER MAINTENANCE	103,105,000.00	8,757,000.00	94,348,000.00
051300300100	22020406	Commission for Persons Living With Disabilities	SERVICES	7,000,000.00	0.00	7,000,000.00
051300300100	22021021	Commission for Persons Living With Disabilities	SPECIAL DAYS/CELEBRATIONS	17,100,000.00	15,605,000.00	1,495,000.00
051300300100	22020309	Commission for Persons Living With Disabilities	UNIFORMS & OTHER CLOTHING TEACHING AIDS /	2,500,000.00	0.00	2,500,000.00
051300300100	22020310	Commission for Persons Living With Disabilities	INSTRUCTION MATERIALS	10,000,000.00	0.00	10,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051300300100	23010104	Commission for Persons Living With Disabilities	PURCHASE MOTOR CYCLES	30,000,000.00	0.00	30,000,000.00
051300300100	23010124	Commission for Persons Living With Disabilities	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	0.00	20,000,000.00
051300300100	23010124	Commission for Persons Living With Disabilities	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	15,000,000.00	0.00	15,000,000.00
051300300100	23020105	Commission for Persons Living With Disabilities	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000.00	0.00	20,000,000.00
051300300100	23030121	Commission for Persons Living With Disabilities	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
051300300100	23010129	Commission for Persons Living With Disabilities	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051300300100	23020101	Commission for Persons Living With Disabilities	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
051300300100	23020101	Commission for Persons Living With Disabilities	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00



	Ministry for Women Affairs					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051400100100	21010101	Ministry for Women Affairs	SALARY	108,210,000.00	107,286,938.56	923,061.44
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051400100100	22020102	Ministry for Women Affairs	LOCAL TRAVEL & TRANSPORT:			
			OTHERS	10,000,000.00	9,711,000.00	289,000.00
051400100100	22020301	Ministry for Women Affairs	OFFICE STATIONERIES /			
			COMPUTER CONSUMABLES	5,000,000.00	2,340,000.00	2,660,000.00
051400100100	22020401	Ministry for Women Affairs	MAINTENANCE OF MOTOR			
			VEHICLE / TRANSPORT	5,000,000.00	5,000,000.00	0.00
051400100100	22020402	Ministry for Women Affairs	MAINTENANCE OF OFFICE			
			FURNITURE	5,000,000.00	1,000,000.00	4,000,000.00
051400100100	22020406	Ministry for Women Affairs	OTHER MAINTENANCE			
			SERVICES	25,000,000.00	9,694,450.00	15,305,550.00
051400100100	22020501	Ministry for Women Affairs	LOCAL TRAINING	7,000,000.00	0.00	7,000,000.00
051400100100	22021004	Ministry for Women Affairs	MEDICAL EXPENSES-LOCAL	7,500,000.00	0.00	7,500,000.00
051400100100	22021007	Ministry for Women Affairs	WELFARE PACKAGES	10,000,000.00	200,000.00	9,800,000.00
051400100100	22021021	Ministry for Women Affairs	SPECIAL DAYS/CELEBRATIONS	1,535,890.00	100,000.00	1,435,890.00
051400100100	22020307	Ministry for Women Affairs	DRUGS/LABORATORY/MEDICAL			
			SUPPLIES	5,000,000.00	200,000.00	4,800,000.00
051400100100	22020309	Ministry for Women Affairs	UNIFORMS & OTHER CLOTHING	5,000,000.00	0.00	5,000,000.00
			FOOD STUFF / CATERING			
051400100100	22020311	Ministry for Women Affairs	MATERIALS SUPPLIES	10,000,000.00	5,000,000.00	5,000,000.00
051400100100	22020310	Ministry for Women Affairs	TEACHING AIDS /			
			INSTRUCTION MATERIALS	7,500,000.00	0.00	7,500,000.00
051400100100	22021003	Ministry for Women Affairs	PUBLICITY & ADVERTISEMENTS	21,000,000.00	0.00	21,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051400100100	23030106	Ministry for Women Affairs	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	80,000,000.00	0.00	80,000,000.00
051400100100	23030121	Ministry for Women Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
051400100100	23030106	Ministry for Women Affairs	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	0.00	50,000,000.00
051400100100	23020111	Ministry for Women Affairs	CONSTRUCTION / PROVISION OF LIBRARIES	60,000,000.00	0.00	60,000,000.00
051400100100	23020101			0.00	0.00	0.00
051400100100	23030121	Ministry for Women Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	76,425,000.00	23,575,000.00
051400100100	23010129	Ministry for Women Affairs	PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000.00	41,300,000.00	8,700,000.00
051400100100	23020101	Ministry for Women Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000.00	131,480,000.00	18,520,000.00
051400100100	23010129	Ministry for Women Affairs	PURCHASE OF INDUSTRIAL EQUIPMENT	60,000,000.00	51,650,000.00	8,350,000.00
051400100100	23010112	Ministry for Women Affairs	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	0.00	70,000,000.00
051400100100	23010129	Ministry for Women Affairs	PURCHASE OF INDUSTRIAL EQUIPMENT	90,000,000.00	0.00	90,000,000.00
051400100100	23030121	Ministry for Women Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	55,000,000.00	0.00	55,000,000.00
051400100100	23010129	Ministry for Women Affairs	PURCHASE OF INDUSTRIAL EQUIPMENT	1,150,000,000.00	0.00	1,150,000,000.00
051400100100	23030101	Ministry for Women Affairs	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	30,000,000.00	0.00	30,000,000.00
051400100100	23020118	Ministry for Women Affairs	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	0.00	20,000,000.00
051400100100	23030121	Ministry for Women Affairs	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
051400100100	23010122	Ministry for Women Affairs	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	90,000,000.00	0.00	90,000,000.00
051400100100	23010119	Ministry for Women Affairs	PURCHASE OF POWER GENERATING SET	50,000,000.00	0.00	50,000,000.00
051400100100	23030118	Ministry for Women Affairs	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	30,000,000.00	0.00	30,000,000.00
051400100100	23020101	Ministry for Women Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00



051400100100	23050102	Ministry for Women Affairs	COMPUTER SOFTWARE ACQUISITION	60,000,000.00	0.00	60,000,000.00
051400100100	23020101	Ministry for Women Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	90,000,000.00	0.00	90,000,000.00
051400100100	23050109	Ministry for Women Affairs	POVERTY REDUCTION PROGRAMME AND PROJECTS	1,622,000,000.00	0.00	1,622,000,000.00
051400100100	23050109	Ministry for Women Affairs	POVERTY REDUCTION PROGRAMME AND PROJECTS	80,000,000.00	0.00	80,000,000.00
051400100100	23020101	Ministry for Women Affairs	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	100,000,000.00
051400100100	23050109	Ministry for Women Affairs	POVERTY REDUCTION PROGRAMME AND PROJECTS	1,622,000,000.00	1,500,000,000.00	122,000,000.00
051400100100	23050101	Ministry for Women Affairs	RESEARCH AND DEVELOPMENT	150,180,964.00	0.00	150,180,964.00
051400100100	23050101	Ministry for Women Affairs	RESEARCH AND DEVELOPMENT	1,000,513,620.00	0.00	1,000,513,620.00
051400100100	23010112	Ministry for Women Affairs	PURCHASE OF OFFICE FURNITURE AND FITTINGS	80,000,000.00	0.00	80,000,000.00
051400100100	23010112	Ministry for Women Affairs	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	0.00	20,000,000.00
051400100100	23050101	Ministry for Women Affairs	RESEARCH AND DEVELOPMENT	85,000,000.00	0.00	85,000,000.00



	Ministry for Basic Education					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700100100	21010101	Ministry for Basic Education	SALARY	1,177,642,508.56	1,177,642,508.55	0.01
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700100100	22020101	Ministry for Basic Education	LOCAL TRAVEL & TRANSPORT: TRAINING	240,000,000.00	240,000,000.00	0.00
051700100100	22020102	Ministry for Basic Education	LOCAL TRAVEL & TRANSPORT: OTHERS	343,279,860.76	321,143,000.00	22,136,860.76
051700100100	22020203	Ministry for Basic Education	INTERNET ACCESS CHARGES OFFICE STATIONERIES /	2,000,000.00	0.00	2,000,000.00
051700100100	22020301	Ministry for Basic Education	COMPUTER CONSUMABLES	8,000,000.00	7,000,000.00	1,000,000.00
051700100100	22020309	Ministry for Basic Education	UNIFORMS & OTHER CLOTHING TEACHING AIDS /	0.00	0.00	0.00
051700100100	22020310	Ministry for Basic Education	INSTRUCTION MATERIALS PAYMENT OF EXAMINATION	155,000,000.00	155,000,000.00	0.00
051700100100	22020312	Ministry for Basic Education	FEES	969,199,678.75	967,450,112.25	1,749,566.50
051700100100	22020402	Ministry for Basic Education	MAINTENANCE OF OFFICE FURNITURE	40,000,000.00	40,000,000.00	0.00
051700100100	22020406	Ministry for Basic Education	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00	0.00
051700100100	22020707	Ministry for Basic Education	AGRICULTURAL CONSULTING	2,000,000.00	2,000,000.00	0.00
051700100100	22021004	Ministry for Basic Education	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	0.00
051700100100	22021007	Ministry for Basic Education	WELFARE PACKAGES MEAL SUBSIDY TO	306,000,352.00	306,000,352.00	0.00
051700100100	22050102	Ministry for Basic Education	GOVERNMENT SCHOOLS DIRECT TEACHING &	603,999,648.00	603,999,648.00	0.00
051700100100	22021010	Ministry for Basic Education	LABORATORY COST DRUGS/LABORATORY/MEDICAL	25,000,000.00	25,000,000.00	0.00
051700100100	22020307	Ministry for Basic Education	SUPPLIES	100,000,000.00	100,000,000.00	0.00
051700100100	22020501	Ministry for Basic Education	LOCAL TRAINING	306,849,860.00	306,849,860.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000.00	0.00	30,000,000.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	21,603,707.00	0.00	21,603,707.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	350,930,030.00	147,576,807.49	203,353,222.51
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	45,855,885.00	0.00	45,855,885.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	45,976,165.60	0.00	45,976,165.60
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,567,890.89	0.00	80,567,890.89
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	87,556,000.00	0.00	87,556,000.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	170,478,223.00	169,515,892.51	962,330.49
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00	0.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	160,000,000.00	0.00	160,000,000.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	60,843,132.96	0.00	60,843,132.96
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70,000,000.00	0.00	70,000,000.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	55,000,000.00	0.00	55,000,000.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,064,000.00	0.00	20,064,000.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	40,560,034.00	0.00	40,560,034.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	55,000,000.00	0.00	55,000,000.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	285,000,000.00	0.00	285,000,000.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	75,000,000.00	0.00	75,000,000.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	45,250,000.00	0.00	45,250,000.00



051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	483,063,822.18	479,444,001.50	3,619,820.68
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,119,538.00	0.00	20,119,538.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,601,040.00	0.00	50,601,040.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	150,000,000.00	0.00	150,000,000.00
051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	0.00	20,000,000.00
051700100100	23030106	Ministry for Basic Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,350,000.00	0.00	50,350,000.00
051700100100	23010124	Ministry for Basic Education	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,148,931.00	47,984,039.07	102,164,891.93
051700100100	23010119	Ministry for Basic Education	PURCHASE OF POWER GENERATING SET	80,950,000.00	0.00	80,950,000.00
051700100100	23010112	Ministry for Basic Education	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	7,672,500.00	12,327,500.00
051700100100	23010124	Ministry for Basic Education	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	250,000,000.00	171,251,607.00	78,748,393.00
051700100100	23010113	Ministry for Basic Education	PURCHASE OF COMPUTERS	92,364,000.00	0.00	92,364,000.00
051700100100	23010124	Ministry for Basic Education	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,800,000.00	0.00	10,800,000.00
051700100100	23050104	Ministry for Basic Education	ANNIVERSARIES/CELEBRATIO NS	50,500,000.00	0.00	50,500,000.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	150,000,000.00	0.00	150,000,000.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	100,000,000.00	0.00	100,000,000.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	193,318,000.00	0.00	193,318,000.00
051700100100	23010118	Ministry for Basic Education	PURCHASE OF SCANNERS	5,260,000.00	0.00	5,260,000.00
051700100100	23010114	Ministry for Basic Education	PURCHASE OF COMPUTER PRINTERS	5,575,000.00	0.00	5,575,000.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,722,814.00	0.00	10,722,814.00
051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	330,000,000.00	325,208,786.06	4,791,213.94



051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,284,073.00	0.00	50,284,073.00
051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	80,000,000.00	0.00	80,000,000.00
051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000.00	0.00	150,000,000.00
051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70,000,000.00	0.00	70,000,000.00
051700100100	23020118	Ministry for Basic Education	CONSTRUCTION / PROVISION OF INFRASTRUCTURE MONITORING AND	400,000,000.00	397,843,042.19	2,156,957.81
051700100100	23050103	Ministry for Basic Education	EVALUATION	600,000,000.00	89,330,500.00	510,669,500.00
051700100100	23010126	Ministry for Basic Education	PURCHASE OF SPORTING / GAMING EQUIPMENT	150,000,000.00	0.00	150,000,000.00
051700100100	23020101	Ministry for Basic Education	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	0.00	40,000,000.00
051700100100	23020101	Ministry for Basic Education	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	35,000,000.00	0.00	35,000,000.00
051700100100	23020101	Ministry for Basic Education	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	32,000,000.00	0.00	32,000,000.00
051700100100	23020101	Ministry for Basic Education	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	120,000,000.00	0.00	120,000,000.00
051700100100	23020101	Ministry for Basic Education	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000.00	0.00	70,000,000.00
051700100100	23020101	Ministry for Basic Education	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	55,443,069.00	0.00	55,443,069.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	3,000,000,000.00	0.00	3,000,000,000.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	686,984,800.00	0.00	686,984,800.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	3,922,640,000.00	0.00	3,922,640,000.00
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	1,029,124,038.74	0.00	1,029,124,038.74
051700100100	23050101	Ministry for Basic Education	RESEARCH AND DEVELOPMENT	13,608,529.00	13,608,529.00	0.00
051700100100	23020107	Ministry for Basic Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	86,156,578.20	86,156,578.20	0.00



	Sultan Maccido Institute for Qur'ani & General Studies					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700260100	21010101	Sultan Maccido Institute for Qur'ani & General Studies	SALARY	131,997,180.40	130,940,353.23	1,056,827.17
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700260100	22020101	Sultan Maccido Institute for Qur'ani & General Studies	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00	1,000,000.00
051700260100	22020102	Sultan Maccido Institute for Qur'ani & General Studies	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	0.00	2,000,000.00
051700260100	22020203	Sultan Maccido Institute for Qur'ani & General Studies	INTERNET ACCESS CHARGES	200,000.00	0.00	200,000.00
051700260100	22020301	Sultan Maccido Institute for Qur'ani & General Studies	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,800,000.00	0.00	2,800,000.00
051700260100	22020307	Sultan Maccido Institute for Qur'ani & General Studies	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,400,000.00	0.00	1,400,000.00
051700260100	22020308	Sultan Maccido Institute for Qur'ani & General Studies	FIELD & CAMPING MATERIALS SUPPLIES	1,000,000.00	0.00	1,000,000.00
051700260100	22020310	Sultan Maccido Institute for Qur'ani & General Studies	TEACHING AIDS / INSTRUCTION MATERIALS	1,600,000.00	0.00	1,600,000.00
051700260100	22020311	Sultan Maccido Institute for Qur'ani & General Studies	FOOD STUFF / CATERING MATERIALS SUPPLIES	104,353,400.00	40,838,000.00	63,515,400.00
051700260100	22020402	Sultan Maccido Institute for Qur'ani & General Studies	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	0.00	1,500,000.00
051700260100	22020405	Sultan Maccido Institute for Qur'ani & General Studies	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	0.00	3,000,000.00
051700260100	22020406	Sultan Maccido Institute for Qur'ani & General Studies	OTHER MAINTENANCE SERVICES	15,000,000.00	0.00	15,000,000.00
051700260100	22020701	Sultan Maccido Institute for Qur'ani & General Studies	FINANCIAL CONSULTING	1,500,000.00	0.00	1,500,000.00
051700260100	22020801	Sultan Maccido Institute for Qur'ani & General Studies	MOTOR VEHICLE FUEL COST	1,500,000.00	0.00	1,500,000.00
051700260100	22021003	Sultan Maccido Institute for Qur'ani & General Studies	PUBLICITY & ADVERTISEMENTS	2,000,000.00	0.00	2,000,000.00
051700260100	22021007	Sultan Maccido Institute for Qur'ani & General Studies	WELFARE PACKAGES	3,200,000.00	0.00	3,200,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700260100	23030106	Sultan Maccido Institute for Qur'ani & General Studies	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	222,240,000.00	0.00	222,240,000.00
051700260100	23030106	Sultan Maccido Institute for Qur'ani & General Studies	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	90,000,000.00	0.00	90,000,000.00
051700260100	23030106	Sultan Maccido Institute for Qur'ani & General Studies	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	190,000,000.00	0.00	190,000,000.00



	State Universal Basic Education Board (SUBEB)					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700300100	21010101	State Universal Basic Education Board (SUBEB)	SALARY	254,914,239.68	251,102,517.18	3,811,722.50
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700300100	22020101	State Universal Basic Education Board (SUBEB)	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	6,900,000.00	3,100,000.00
051700300100	22020401	State Universal Basic Education Board (SUBEB)	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	1,500,000.00	1,500,000.00
051700300100	22020702	State Universal Basic Education Board (SUBEB)	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	0.00
051700300100	22020301	State Universal Basic Education Board (SUBEB)	OFFICE STATIONERIES / COMPUTER CONSUMABLES	23,000,000.00	23,000,000.00	0.00
051700300100	22020302	State Universal Basic Education Board (SUBEB)	BOOKS	10,000,000.00	10,000,000.00	0.00
051700300100	22020404	State Universal Basic Education Board (SUBEB)	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	0.00
051700300100	22021009	State Universal Basic Education Board (SUBEB)	SPORTING ACTIVITIES	3,000,000.00	2,200,000.00	800,000.00
051700300100	22020201	State Universal Basic Education Board (SUBEB)	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	0.00
051700300100	22020501	State Universal Basic Education Board (SUBEB)	LOCAL TRAINING	10,000,000.00	7,800,000.00	2,200,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700300100	23020107	State Universal Basic Education Board (SUBEB)	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,111,872,489.78	2,104,642,584.46	7,229,905.32
051700300100	23020101	State Universal Basic Education Board (SUBEB)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	28,650,000.00	171,350,000.00
051700300100	23020101	State Universal Basic Education Board (SUBEB)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000.00	25,198,075.00	124,801,925.00
051700300100	23010104	State Universal Basic Education Board (SUBEB)	PURCHASE MOTOR CYCLES	1,200,692,752.20	1,125,000,000.00	75,692,752.20
051700300100	23010104	State Universal Basic Education Board (SUBEB)	PURCHASE MOTOR CYCLES	147,378,978.45	100,000,000.00	47,378,978.45
051700300100	23010104	State Universal Basic Education Board (SUBEB)	PURCHASE MOTOR CYCLES	360,278,560.69	352,969,713.00	7,308,847.69
051700300100	23010104	State Universal Basic Education Board (SUBEB)	PURCHASE MOTOR CYCLES	187,498,295.91	184,425,000.00	3,073,295.91
051700300100	23050101	State Universal Basic Education Board (SUBEB)	RESEARCH AND DEVELOPMENT	25,198,075.00	0.00	25,198,075.00



	State Agency for Mass Education					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051701000100	21010101	State Agency for Mass Education	SALARY	150,306,629.41	120,155,648.87	30,150,980.54
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051701000100	22020101	State Agency for Mass Education	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	0.00
051701000100	22020102	State Agency for Mass Education	LOCAL TRAVEL & TRANSPORT: OTHERS	2,300,000.00	2,100,000.00	200,000.00
051701000100	22020202	State Agency for Mass Education	TELEPHONE CHARGES OFFICE STATIONERIES /	1,000,000.00	100,000.00	900,000.00
051701000100	22020301	State Agency for Mass Education	COMPUTER CONSUMABLES TEACHING AIDS /	1,000,000.00	1,000,000.00	0.00
051701000100	22020310	State Agency for Mass Education	INSTRUCTION MATERIALS MAINTENANCE OF MOTOR	3,000,000.00	3,000,000.00	0.00
051701000100	22020401	State Agency for Mass Education	VEHICLE / TRANSPORT MAINTENANCE OF OFFICE	1,000,000.00	1,000,000.00	0.00
051701000100	22020402	State Agency for Mass Education	FURNITURE MAINTENANCE OF OFFICE	1,000,000.00	1,000,000.00	0.00
051701000100	22020403	State Agency for Mass Education	BUILDING / RESIDENTIAL	600,000.00	200,000.00	400,000.00
051701000100	22020501	State Agency for Mass Education	LOCAL TRAINING INFORMATION TECHNOLOGY	600,000.00	400,000.00	200,000.00
051701000100	22020702	State Agency for Mass Education	CONSULTING	600,000.00	0.00	600,000.00
051701000100	22021001	State Agency for Mass Education	REFRESHMENT & MEALS	600,000.00	0.00	600,000.00
051701000100	22021003	State Agency for Mass Education	PUBLICITY & ADVERTISEMENTS	700,000.00	0.00	700,000.00
051701000100	22021007	State Agency for Mass Education	WELFARE PACKAGES	10,813,000.00	10,813,000.00	0.00
051701000100	22021021	State Agency for Mass Education	SPECIAL DAYS/CELEBRATIONS	800,000.00	0.00	800,000.00
051701000100	22021022	State Agency for Mass Education	Statistical Operations Supervision and Monitoring of	1,000,000.00	0.00	1,000,000.00
051701000100	22021024	State Agency for Mass Education	Capital Projects	1,000,000.00	0.00	1,000,000.00
051701000100	22020706	State Agency for Mass Education	SURVEYING SERVICES	800,000.00	0.00	800,000.00
051701000100	22020701	State Agency for Mass Education	FINANCIAL CONSULTING	800,000.00	0.00	800,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051701000100	23020127	State Agency for Mass Education	CONSTRUCTION OF ICT INFRASTRUCTURES	14,000,000.00	13,867,000.00	133,000.00
051701000100	23030106	State Agency for Mass Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	13,000,000.00	7,000,000.00	6,000,000.00
051701000100	23030106	State Agency for Mass Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	17,000,000.00	16,626,000.00	374,000.00
051701000100	23010113	State Agency for Mass Education	PURCHASE OF COMPUTERS	21,000,000.00	20,441,125.00	558,875.00
051701000100	23020107	State Agency for Mass Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000.00	18,824,850.00	1,175,150.00
051701000100	23010104	State Agency for Mass Education	PURCHASE MOTOR CYCLES	39,000,000.00	32,357,500.00	6,642,500.00
051701000100	23030106	State Agency for Mass Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	13,000,000.00	13,000,000.00	0.00
051701000100	23050101	State Agency for Mass Education	RESEARCH AND DEVELOPMENT	5,000,000.00	0.00	5,000,000.00



	State Agency for Normadic Education1					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051701100100	21010101	State Agency for Normadic Education1	SALARY	173,995,882.05	168,954,612.39	5,041,269.66
051701100100	21020101	State Agency for Normadic Education1	NON REGULAR ALLOWANCES	35,000,000.00	35,000,000.00	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051701100100	22020101	State Agency for Normadic Education1	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	1,320,000.00	1,680,000.00
051701100100	22020104	State Agency for Normadic Education1	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	700,000.00	2,300,000.00
051701100100	22020301	State Agency for Normadic Education1	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	0.00	3,000,000.00
051701100100	22020401	State Agency for Normadic Education1	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	3,000,000.00	200,000.00	2,800,000.00
051701100100	22020402	State Agency for Normadic Education1	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	0.00	3,000,000.00
051701100100	22020201	State Agency for Normadic Education1	ELECTRICITY CHARGES	500,000.00	100,000.00	400,000.00
051701100100	22021007	State Agency for Normadic Education1	WELFARE PACKAGES	20,000,000.00	19,805,000.00	195,000.00
051701100100	22020501	State Agency for Normadic Education1	LOCAL TRAINING	9,000,000.00	9,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051701100100	23020107	State Agency for Normadic Education1	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,000,000.00	0.00	30,000,000.00
051701100100	23030106	State Agency for Normadic Education1	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	15,000,000.00	0.00	15,000,000.00
051701100100	23020107	State Agency for Normadic Education1	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	0.00	100,000,000.00
051701100100	23020107	State Agency for Normadic Education1	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000.00	0.00	50,000,000.00
051701100100	23020105	State Agency for Normadic Education1	CONSTRUCTION / PROVISION OF WATER FACILITIES	46,421,231.00	0.00	46,421,231.00
051701100100	23020107	State Agency for Normadic Education1	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	18,500,788.00	0.00	18,500,788.00
051701100100	23020107	State Agency for Normadic Education1	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	18,500,788.00	0.00	18,500,788.00
051701100100	23010105	State Agency for Normadic Education1	PURCHASE OF MOTOR VEHICLES	70,890,000.00	0.00	70,890,000.00



	State Library Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700800100	21010101	State Library Board	SALARY	43,999,038.29	42,162,803.82	1,836,234.47
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700800100	22020102	State Library Board	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	400,000.00	100,000.00
051700800100	22020601	State Library Board	SECURITY SERVICES	1,000,000.00	1,000,000.00	0.00
051700800100	22020402	State Library Board	MAINTENANCE OF OFFICE FURNITURE	600,000.00	600,000.00	0.00
051700800100	22020401	State Library Board	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,331,000.00	1,331,000.00	0.00
051700800100	22040101	State Library Board	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	400,000.00	0.00	400,000.00
051700800100	22020301	State Library Board	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	250,000.00	50,000.00
051700800100	22020303	State Library Board	NEWSPAPERS	500,000.00	0.00	500,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051700800100	23020107	State Library Board	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	55,000,000.00	0.00	55,000,000.00
051700800100	23010125	State Library Board	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	55,000,000.00	0.00	55,000,000.00
051700800100	23030106	State Library Board	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000.00	0.00	30,000,000.00
051700800100	23010105	State Library Board	PURCHASE OF MOTOR VEHICLES	30,000,000.00	0.00	30,000,000.00
051700800100	23010125	State Library Board	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000.00	18,000,000.00	22,000,000.00
051700800100	23030110	State Library Board	REHABILITATION / REPAIRS - LIBRARIES	40,000,000.00	0.00	40,000,000.00
051700800100	23030110	State Library Board	REHABILITATION / REPAIRS - LIBRARIES	40,000,000.00	0.00	40,000,000.00



	Teachers Service Board(Secondary Edu. Board)					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705400200	21010101	Teachers Service Board(Secondary Edu. Board)	SALARY	5,991,810,674.90	5,726,238,768.54	265,571,906.36
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705400200	22020102	Teachers Service Board(Secondary Edu. Board)	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	1,250,000.00	2,250,000.00
051705400200	22020301	Teachers Service Board(Secondary Edu. Board)	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,719,000.00	1,150,000.00	569,000.00
051705400200	22020402	Teachers Service Board(Secondary Edu. Board)	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	0.00	2,500,000.00
051705400200	22020801	Teachers Service Board(Secondary Edu. Board)	MOTOR VEHICLE FUEL COST PLANT / GENERATOR FUEL	2,200,000.00	900,000.00	1,300,000.00
051705400200	22020803	Teachers Service Board(Secondary Edu. Board)	COST MAINTENANCE OF MOTOR	200,000.00	0.00	200,000.00
051705400200	22020401	Teachers Service Board(Secondary Edu. Board)	VEHICLE / TRANSPORT MAINTENANCE OF	2,300,000.00	600,000.00	1,700,000.00
051705400200	22020405	Teachers Service Board(Secondary Edu. Board)	PLANTS/GENERATORS	100,530.00	0.00	100,530.00
051705400200	22021007	Teachers Service Board(Secondary Edu. Board)	WELFARE PACKAGES	1,700,000.00	600,000.00	1,100,000.00
051705400200	22020701	Teachers Service Board(Secondary Edu. Board)	FINANCIAL CONSULTING	1,000,000.00	0.00	1,000,000.00
051705400200	22021003	Teachers Service Board(Secondary Edu. Board)	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	1,000,000.00



	Female Education Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705700100	21010101	Female Education Board	SALARY	45,353,725.32	45,353,725.32	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705700100	22020309	Female Education Board	UNIFORMS & OTHER CLOTHING	100,000.00	0.00	100,000.00
051705700100	22020310	Female Education Board	TEACHING AIDS / INSTRUCTION MATERIALS	2,500,000.00	2,500,000.00	0.00
051705700100	22020311	Female Education Board	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000.00	0.00	200,000.00
051705700100	22020401	Female Education Board	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	2,000,000.00	3,000,000.00
051705700100	22020406	Female Education Board	OTHER MAINTENANCE SERVICES	5,000,000.00	3,100,000.00	1,900,000.00
051705700100	22020101	Female Education Board	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	400,000.00	4,600,000.00
051705700100	22020803	Female Education Board	PLANT / GENERATOR FUEL COST	5,000,000.00	700,000.00	4,300,000.00
051705700100	22021007	Female Education Board	WELFARE PACKAGES	5,000,000.00	300,000.00	4,700,000.00
051705700100	22020501	Female Education Board	LOCAL TRAINING MEAL SUBSIDY TO	87,500,000.00	86,978,250.00	521,750.00
051705700100	22050102	Female Education Board	GOVERNMENT SCHOOLS	5,000,000.00	2,350,500.00	2,649,500.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705700100	23030121	Female Education Board	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
051705700100	23010112	Female Education Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	0.00	30,000,000.00
051705700100	23010129	Female Education Board	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010129	Female Education Board	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	0.00	5,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23010124	Female Education Board	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	30,000,000.00	0.00	30,000,000.00
051705700100	23030106	Female Education Board	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	0.00	100,000,000.00



	Arabic and Islamic Education Commission					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705800100	21010101	Arabic and Islamic Education Commission	SALARY	1,271,190,351.59	1,268,474,382.47	2,715,969.12
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705800100	22020102	Arabic and Islamic Education Commission	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,000,000.00	1,000,000.00
051705800100	22020201	Arabic and Islamic Education Commission	ELECTRICITY CHARGES OFFICE STATIONERIES /	500,000.00	500,000.00	0.00
051705800100	22020301	Arabic and Islamic Education Commission	COMPUTER CONSUMABLES MAINTENANCE OF MOTOR	3,000,000.00	2,100,000.00	900,000.00
051705800100	22020401	Arabic and Islamic Education Commission	VEHICLE / TRANSPORT MAINTENANCE OF OFFICE	1,000,000.00	0.00	1,000,000.00
051705800100	22020402	Arabic and Islamic Education Commission	FURNITURE	1,000,000.00	0.00	1,000,000.00
051705800100	22021001	Arabic and Islamic Education Commission	REFRESHMENT & MEALS	2,000,000.00	400,000.00	1,600,000.00
051705800100	22020501	Arabic and Islamic Education Commission	LOCAL TRAINING BANK CHARGES (OTHER THAN	2,000,000.00	0.00	2,000,000.00
051705800100	22020901	Arabic and Islamic Education Commission	INTEREST) TEACHING AIDS /	1,500,000.00	0.00	1,500,000.00
051705800100	22020310	Arabic and Islamic Education Commission	INSTRUCTION MATERIALS GRANTS TO	2,380,000.00	1,310,800.00	1,069,200.00
051705800100	22040109	Arabic and Islamic Education Commission	COMMUNITIES/NGOs HONORARIUM & SITTING	1,000,000.00	250,000.00	750,000.00
051705800100	22021002	Arabic and Islamic Education Commission	ALLOWANCE	2,000,000.00	0.00	2,000,000.00



051705800100	22021003	Arabic and Islamic Education Commission	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	1,000,000.00
051705800100	22021007	Arabic and Islamic Education Commission	WELFARE PACKAGES	1,000,000.00	0.00	1,000,000.00
051705800100	22020311	Arabic and Islamic Education Commission	FOOD STUFF / CATERING	1,000,000.00	0.00	1,000,000.00
051705800100	22020311	Arabic and Islamic Education Commission	MATERIALS SUPPLIES	1,000,000.00	0.00	1,000,000.00
051705800100	22020309	Arabic and Islamic Education Commission	UNIFORMS & OTHER CLOTHING	1,000,000.00	0.00	1,000,000.00
051705800100	22020302	Arabic and Islamic Education Commission	BOOKS	1,000,000.00	0.00	1,000,000.00
051705800100	22020502	Arabic and Islamic Education Commission	INTERNATIONAL TRAINING	1,000,000.00	0.00	1,000,000.00
230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
051705800100	23030106	Arabic and Islamic Education Commission	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	600,000,000.00	0.00	600,000,000.00



	Ministry for Higher Education					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900100100	21010101	Ministry for Higher Education	SALARY	35,769,221.96	34,784,269.34	984,952.62
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900100100	22020101	Ministry for Higher Education	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,400,000.00	2,600,000.00
056900100100	22020102	Ministry for Higher Education	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	3,065,000.00	1,935,000.00
056900100100	22020202	Ministry for Higher Education	TELEPHONE CHARGES	5,000,000.00	5,000,000.00	0.00
056900100100	22020301	Ministry for Higher Education	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00
056900100100	22020401	Ministry for Higher Education	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	9,400,000.00	9,225,200.00	174,800.00
056900100100	22020402	Ministry for Higher Education	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	0.00
056900100100	22020406	Ministry for Higher Education	OTHER MAINTENANCE SERVICES	15,000,000.00	14,887,500.00	112,500.00
056900100100	22020703	Ministry for Higher Education	LEGAL SERVICES	4,000,000.00	4,000,000.00	0.00
056900100100	22021007	Ministry for Higher Education	WELFARE PACKAGES DIRECT TEACHING &	5,000,000.00	2,000,000.00	3,000,000.00
056900100100	22021010	Ministry for Higher Education	LABORATORY COST	5,000,000.00	0.00	5,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900100100	23020107	Ministry for Higher Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	106,322,321.76	105,326,308.00	996,013.76
056900100100	23010125	Ministry for Higher Education	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	75,000,000.00	40,739,200.00	34,260,800.00
056900100100	23010124	Ministry for Higher Education	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	38,000,000.00	37,800,000.00	200,000.00
056900100100	23030106	Ministry for Higher Education	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	641,623,938.52	619,800,419.20	21,823,519.32
056900100100	23010122	Ministry for Higher Education	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000.00	110,724,044.76	89,275,955.24
056900100100	23030127	Ministry for Higher Education	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	100,000,000.00	16,850,000.00	83,150,000.00
056900100100	23010119	Ministry for Higher Education	PURCHASE OF POWER GENERATING SET	60,000,000.00	0.00	60,000,000.00
056900100100	23010105	Ministry for Higher Education	PURCHASE OF MOTOR VEHICLES	75,000,000.00	0.00	75,000,000.00
056900100100	23010105	Ministry for Higher Education	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00
056900100100	23020107	Ministry for Higher Education	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	99,795,321.23	60,103,602.21	39,691,719.02
056900100100	23010124	Ministry for Higher Education	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	46,000,000.00	45,987,596.00	12,404.00



	Sokoto State Polytechnic					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900200100	21010101	Sokoto State Polytechnic	SALARY	1,350,363,751.00	1,350,363,751.00	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900200100	22020102	Sokoto State Polytechnic	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	0.00	2,000,000.00
056900200100	22020201	Sokoto State Polytechnic	ELECTRICITY CHARGES	2,000,000.00	0.00	2,000,000.00
056900200100	22020202	Sokoto State Polytechnic	TELEPHONE CHARGES	2,000,000.00	0.00	2,000,000.00
056900200100	22020203	Sokoto State Polytechnic	INTERNET ACCESS CHARGES	2,000,000.00	0.00	2,000,000.00
056900200100	22020205	Sokoto State Polytechnic	WATER RATES	2,000,000.00	0.00	2,000,000.00
056900200100	22020301	Sokoto State Polytechnic	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	0.00	2,000,000.00
056900200100	22020303	Sokoto State Polytechnic	NEWSPAPERS	2,000,000.00	0.00	2,000,000.00
056900200100	22020305	Sokoto State Polytechnic	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	0.00	2,000,000.00
056900200100	22020306	Sokoto State Polytechnic	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	0.00	2,000,000.00
056900200100	22020307	Sokoto State Polytechnic	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	0.00	1,000,000.00
056900200100	22020309	Sokoto State Polytechnic	UNIFORMS & OTHER CLOTHING	1,000,000.00	0.00	1,000,000.00
056900200100	22020401	Sokoto State Polytechnic	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	0.00	5,000,000.00
056900200100	22020402	Sokoto State Polytechnic	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	0.00	2,000,000.00
056900200100	22020403	Sokoto State Polytechnic	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	2,000,000.00	0.00	2,000,000.00
056900200100	22020404	Sokoto State Polytechnic	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	0.00	2,000,000.00
056900200100	22020101	Sokoto State Polytechnic	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	0.00	2,000,000.00



056900200100	22020701	Sokoto State Polytechnic	FINANCIAL CONSULTING	2,000,000.00	0.00	2,000,000.00
056900200100	22021008	Sokoto State Polytechnic	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	0.00	2,000,000.00
056900200100	22021009	Sokoto State Polytechnic	SPORTING ACTIVITIES	2,000,000.00	0.00	2,000,000.00
056900200100	22021002	Sokoto State Polytechnic	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	0.00	2,000,000.00
056900200100	22021001	Sokoto State Polytechnic	REFRESHMENT & MEALS	2,000,000.00	0.00	2,000,000.00
230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900200100	23030106	Sokoto State Polytechnic	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	150,000,000.00	0.00	150,000,000.00
056900200100	23050103	Sokoto State Polytechnic	MONITORING AND EVALUATION	35,000,000.00	0.00	35,000,000.00
056900200100	23050104	Sokoto State Polytechnic	ANNIVERSARIES/CELEBRATIO NS	40,000,000.00	0.00	40,000,000.00
056900200100	23050104			0.00	0.00	0.00
056900200100	23030106	Sokoto State Polytechnic	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,000,000.00	0.00	25,000,000.00
056900200100	23050104	Sokoto State Polytechnic	ANNIVERSARIES/CELEBRATIO NS	20,000,000.00	0.00	20,000,000.00
056900200100	23050103	Sokoto State Polytechnic	MONITORING AND EVALUATION	30,000,000.00	0.00	30,000,000.00
056900200100	23040101	Sokoto State Polytechnic	TREE PLANTING	20,000,000.00	0.00	20,000,000.00
056900200100	23020107	Sokoto State Polytechnic	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00	0.00



	Collage of Education Sokoto					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900300100	21010101	Collage of Education Sokoto	SALARY	2,457,935,108.70	2,457,935,108.70	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900300100	22020101	Collage of Education Sokoto	LOCAL TRAVEL & TRANSPORT:			
			TRAINING	3,000,000.00	0.00	3,000,000.00
056900300100	22020301	Collage of Education Sokoto	OFFICE STATIONERIES /			
			COMPUTER CONSUMABLES	3,000,000.00	0.00	3,000,000.00
056900300100	22020201	Collage of Education Sokoto	ELECTRICITY CHARGES	3,000,000.00	0.00	3,000,000.00
056900300100	22020401	Collage of Education Sokoto	MAINTENANCE OF MOTOR			
			VEHICLE / TRANSPORT	3,000,000.00	0.00	3,000,000.00
056900300100	22021004	Collage of Education Sokoto	MEDICAL EXPENSES-LOCAL	3,000,000.00	0.00	3,000,000.00
056900300100	22020402	Collage of Education Sokoto	MAINTENANCE OF OFFICE			
			FURNITURE	1,500,000.00	0.00	1,500,000.00
056900300100	22020405	Collage of Education Sokoto	MAINTENANCE OF			
			PLANTS/GENERATORS	2,500,000.00	0.00	2,500,000.00
056900300100	22020406	Collage of Education Sokoto	OTHER MAINTENANCE			
			SERVICES	2,000,000.00	0.00	2,000,000.00
056900300100	22021007	Collage of Education Sokoto	WELFARE PACKAGES	5,000,000.00	0.00	5,000,000.00
056900300100	22021002	Collage of Education Sokoto	HONORARIUM & SITTING			
			ALLOWANCE	1,750,000.00	0.00	1,750,000.00
056900300100	22021003	Collage of Education Sokoto	PUBLICITY & ADVERTISEMENTS	4,000,000.00	0.00	4,000,000.00
056900300100	22021009	Collage of Education Sokoto	SPORTING ACTIVITIES	2,340,000.00	0.00	2,340,000.00
056900300100	22021009	Collage of Education Sokoto	SPORTING ACTIVITIES	2,000,000.00	0.00	2,000,000.00
056900300100	22020102	Collage of Education Sokoto	LOCAL TRAVEL & TRANSPORT:			
			OTHERS	3,000,000.00	0.00	3,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900300100	23030106	Collage of Education Sokoto	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	200,000,000.00	0.00	200,000,000.00
056900300100	23010124	Collage of Education Sokoto	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,000,000.00	0.00	25,000,000.00
056900300100	23020107	Collage of Education Sokoto	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	0.00	100,000,000.00
056900300100	23020107	Collage of Education Sokoto	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	25,000,000.00	0.00	25,000,000.00
056900300100	23020114	Collage of Education Sokoto	CONSTRUCTION / PROVISION OF ROADS	20,000,000.00	0.00	20,000,000.00
056900300100	23010105	Collage of Education Sokoto	PURCHASE OF MOTOR VEHICLES	50,000,000.00	0.00	50,000,000.00
056900300100	23020107	Collage of Education Sokoto	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	0.00	100,000,000.00
056900300100	23010124	Collage of Education Sokoto	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,000,000.00	0.00	25,000,000.00
056900300100	23050101	Collage of Education Sokoto	RESEARCH AND DEVELOPMENT CONSTRUCTION / PROVISION	100,000,000.00	0.00	100,000,000.00
056900300100	23020107	Collage of Education Sokoto	OF PUBLIC SCHOOLS	0.00	0.00	0.00
056900300100	23010124	Collage of Education Sokoto	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	40,000,000.00	0.00	40,000,000.00
056900300100	23010124	Collage of Education Sokoto	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	15,000,000.00	0.00	15,000,000.00
056900300100	23030113	Collage of Education Sokoto	REHABILITATION / REPAIRS - ROADS	20,000,000.00	0.00	20,000,000.00



	Sokoto State University					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900400100	21010101	Sokoto State University	SALARY	2,294,000,000.00	1,667,156,137.64	626,843,862.36
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900400100	22020101	Sokoto State University	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	0.00
056900400100	22020102	Sokoto State University	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00
056900400100	22020301	Sokoto State University	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00
056900400100	22020306	Sokoto State University	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	0.00
056900400100	22020305	Sokoto State University	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	0.00
056900400100	22020402	Sokoto State University	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	0.00
056900400100	22020405	Sokoto State University	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	4,500,000.00	500,000.00
056900400100	22020404	Sokoto State University	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	9,500,000.00	500,000.00
056900400100	22020801	Sokoto State University	MOTOR VEHICLE FUEL COST	12,000,000.00	12,000,000.00	0.00
056900400100	22020703	Sokoto State University	LEGAL SERVICES	5,000,000.00	4,500,000.00	500,000.00
056900400100	22021007	Sokoto State University	WELFARE PACKAGES	5,000,000.00	4,800,000.00	200,000.00
056900400100	22020201	Sokoto State University	ELECTRICITY CHARGES	5,000,000.00	4,200,000.00	800,000.00



056900400100	22021003	Sokoto State University	PUBLICITY & ADVERTISEMENTS	1,000,000.00	0.00	1,000,000.00
056900400100	22021001	Sokoto State University	REFRESHMENT & MEALS	3,200,000.00	0.00	3,200,000.00
056900400100	22021002	Sokoto State University	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	0.00
056900400100	22021004	Sokoto State University	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	0.00
056900400100	22021006	Sokoto State University	POSTAGES & COURIER SERVICES	2,000,000.00	0.00	2,000,000.00
056900400100	22021008	Sokoto State University	SUBSCRIPTION TO PROFESSIONAL BODIES	1,500,000.00	0.00	1,500,000.00
056900400100	22021009	Sokoto State University	SPORTING ACTIVITIES	2,000,000.00	0.00	2,000,000.00
056900400100	22021010	Sokoto State University	DIRECT TEACHING & LABORATORY COST	3,000,000.00	0.00	3,000,000.00
056900400100	22020302	Sokoto State University	BOOKS	10,000,000.00	0.00	10,000,000.00
056900400100	22020303	Sokoto State University	NEWSPAPERS	1,000,000.00	0.00	1,000,000.00
056900400100	22020406	Sokoto State University	OTHER MAINTENANCE SERVICES	5,000,000.00	0.00	5,000,000.00
056900400100	22020701	Sokoto State University	FINANCIAL CONSULTING	2,000,000.00	0.00	2,000,000.00
056900400100	22020203	Sokoto State University	INTERNET ACCESS CHARGES	8,000,000.00	0.00	8,000,000.00
056900400100	22020204	Sokoto State University	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	0.00	1,000,000.00
056900400100	22020601	Sokoto State University	SECURITY SERVICES	4,000,000.00	0.00	4,000,000.00
056900400100	22020605	Sokoto State University	CLEANING & FUMIGATION SERVICES	3,000,000.00	0.00	3,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900400100	23010105			0.00	0.00	0.00
056900400100	23010107	Sokoto State University	PURCHASE OF TRUCKS	41,874,000.00	0.00	41,874,000.00
056900400100	23020107	Sokoto State University	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,300,446.09	0.00	200,300,446.09
056900400100	23020107	Sokoto State University	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	564,182,208.55	0.00	564,182,208.55
056900400100	23020107	Sokoto State University	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,574,028.59	0.00	15,574,028.59
056900400100	23020107	Sokoto State University	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	150,000,000.00	0.00	150,000,000.00
056900400100	23020107	Sokoto State University	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	300,425,971.41	0.00	300,425,971.41
056900400100	23050103	Sokoto State University	MONITORING AND EVALUATION	100,000,000.00	0.00	100,000,000.00



	State college of basic and remedial studies					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900500100	21010101	State college of basic and remedial studies	SALARY	233,114,513.34	233,114,513.34	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900500100	22020101	State college of basic and remedial studies	LOCAL TRAVEL & TRANSPORT: TRAINING	740,740.00	0.00	740,740.00
056900500100	22020102	State college of basic and remedial studies	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	0.00	800,000.00
056900500100	22020203	State college of basic and remedial studies	INTERNET ACCESS CHARGES	370,000.00	0.00	370,000.00
056900500100	22020301	State college of basic and remedial studies	OFFICE STATIONERIES / COMPUTER CONSUMABLES	888,000.00	0.00	888,000.00
056900500100	22020302	State college of basic and remedial studies	BOOKS	400,000.00	0.00	400,000.00
056900500100	22020303	State college of basic and remedial studies	NEWSPAPERS	200,000.00	0.00	200,000.00
056900500100	22020304	State college of basic and remedial studies	MAGAZINES & PERIODICALS	74,000.00	0.00	74,000.00
056900500100	22020305	State college of basic and remedial studies	PRINTING OF NON SECURITY DOCUMENTS	135,400.00	0.00	135,400.00
056900500100	22020307	State college of basic and remedial studies	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,080,000.00	0.00	1,080,000.00
056900500100	22020309	State college of basic and remedial studies	UNIFORMS & OTHER CLOTHING	518,000.00	0.00	518,000.00
056900500100	22020401	State college of basic and remedial studies	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,056,000.00	0.00	1,056,000.00



056900500100	22020402	State college of basic and remedial studies	MAINTENANCE OF OFFICE FURNITURE	720,000.00	0.00	720,000.00
056900500100	22020403	State college of basic and remedial studies	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	740,000.00	0.00	740,000.00
056900500100	22020404	State college of basic and remedial studies	MAINTENANCE OF OFFICE / IT EQUIPMENTS	924,000.00	0.00	924,000.00
056900500100	22020405	State college of basic and remedial studies	MAINTENANCE OF PLANTS/GENERATORS	824,000.00	0.00	824,000.00
056900500100	22020406	State college of basic and remedial studies	OTHER MAINTENANCE SERVICES	740,000.00	0.00	740,000.00
056900500100	22020501	State college of basic and remedial studies	LOCAL TRAINING	400,000.00	0.00	400,000.00
056900500100	22020601	State college of basic and remedial studies	SECURITY SERVICES	80,000.00	0.00	80,000.00
056900500100	22020605	State college of basic and remedial studies	CLEANING & FUMIGATION SERVICES	502,000.00	0.00	502,000.00
056900500100	22020701	State college of basic and remedial studies	FINANCIAL CONSULTING	48,000.00	0.00	48,000.00
056900500100	22020702	State college of basic and remedial studies	INFORMATION TECHNOLOGY CONSULTING	80,000.00	0.00	80,000.00
056900500100	22020703	State college of basic and remedial studies	LEGAL SERVICES	200,000.00	0.00	200,000.00
056900500100	22020801	State college of basic and remedial studies	MOTOR VEHICLE FUEL COST	870,060.00	0.00	870,060.00
056900500100	22020803	State college of basic and remedial studies	PLANT / GENERATOR FUEL COST	986,000.00	0.00	986,000.00
056900500100	22020901	State college of basic and remedial studies	BANK CHARGES (OTHER THAN INTEREST)	37,000.00	0.00	37,000.00
056900500100	22021001	State college of basic and remedial studies	REFRESHMENT & MEALS	1,111,000.00	0.00	1,111,000.00
056900500100	22021002	State college of basic and remedial studies	HONORARIUM & SITTING ALLOWANCE	3,306,600.00	0.00	3,306,600.00
056900500100	22021003	State college of basic and remedial studies	PUBLICITY & ADVERTISEMENTS	400,000.00	0.00	400,000.00
056900500100	22021006	State college of basic and remedial studies	POSTAGES & COURIER SERVICES	200,000.00	0.00	200,000.00
056900500100	22021007	State college of basic and remedial studies	WELFARE PACKAGES	207,200.00	0.00	207,200.00
056900500100	22021008	State college of basic and remedial studies	SUBSCRIPTION TO PROFESSIONAL BODIES	340,000.00	0.00	340,000.00
056900500100	22021009	State college of basic and remedial studies	SPORTING ACTIVITIES	400,000.00	0.00	400,000.00
056900500100	22021010	State college of basic and remedial studies	DIRECT TEACHING & LABORATORY COST	400,000.00	0.00	400,000.00
056900500100	22021014	State college of basic and remedial studies	BUDGET EXPENSES	222,000.00	0.00	222,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056900500100	23020107	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000.00	0.00	20,000,000.00
056900500100	23030106	State college of basic and remedial studies	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000.00	0.00	30,000,000.00
056900500100	23010124	State college of basic and remedial studies	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	50,000,000.00	0.00	50,000,000.00
056900500100	23020107	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	0.00	35,000,000.00
056900500100	23010107	State college of basic and remedial studies	PURCHASE OF TRUCKS	35,000,000.00	0.00	35,000,000.00
056900500100	23010125	State college of basic and remedial studies	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	15,000,000.00	0.00	15,000,000.00
056900500100	23010125	State college of basic and remedial studies	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	15,000,000.00	0.00	15,000,000.00
056900500100	23030127	State college of basic and remedial studies	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	34,200,000.00	0.00	34,200,000.00
056900500100	23010124	State college of basic and remedial studies	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	0.00	10,000,000.00
056900500100	23020105	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,000,000.00	0.00	17,000,000.00
056900500100	23010105	State college of basic and remedial studies	PURCHASE OF MOTOR VEHICLES	30,500,000.00	0.00	30,500,000.00
056900500100	23020107	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	0.00	35,000,000.00
056900500100	23020107	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000.00	0.00	15,000,000.00
056900500100	23020107	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	13,200,000.00	0.00	13,200,000.00
056900500100	23010124	State college of basic and remedial studies	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,500,000.00	0.00	5,500,000.00
056900500100	23020127	State college of basic and remedial studies	CONSTRUCTION OF ICT INFRASTRUCTURES	45,000,000.00	0.00	45,000,000.00
056900500100	23010125	State college of basic and remedial studies	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	15,000,000.00	0.00	15,000,000.00
056900500100	23020107	State college of basic and remedial studies	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	12,100,000.00	0.00	12,100,000.00
056900500100	23050103	State college of basic and remedial studies	MONITORING AND EVALUATION	35,000,000.00	0.00	35,000,000.00
056900500100	23010124	State college of basic and remedial studies	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	0.00	20,000,000.00



	Sokoto State Scholarship and Students Matters					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056905500100	21010101	Sokoto State Scholarship and Students Matters	SALARY	39,779,620.83	37,203,235.30	2,576,385.53
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056905500100	22020101	Sokoto State Scholarship and Students Matters	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	600,000.00	900,000.00
056905500100	22020102	Sokoto State Scholarship and Students Matters	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	13,018,000.00	1,982,000.00
056905500100	22020301	Sokoto State Scholarship and Students Matters	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000.00	600,000.00	1,000,000.00
056905500100	22020305	Sokoto State Scholarship and Students Matters	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	1,200,000.00	8,800,000.00
056905500100	22020401	Sokoto State Scholarship and Students Matters	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	10,000,000.00	600,000.00	9,400,000.00
056905500100	22020402	Sokoto State Scholarship and Students Matters	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	0.00	5,000,000.00
056905500100	22020406	Sokoto State Scholarship and Students Matters	OTHER MAINTENANCE SERVICES	8,500,000.00	1,800,000.00	6,700,000.00
056905500100	22021007	Sokoto State Scholarship and Students Matters	WELFARE PACKAGES DIRECT TEACHING &	5,000,000.00	3,130,000.00	1,870,000.00
056905500100	22021010	Sokoto State Scholarship and Students Matters	LABORATORY COST INTERNATIONAL TRAVEL &	5,800,000.00	0.00	5,800,000.00
056905500100	22020104	Sokoto State Scholarship and Students Matters	TRANSPORT: OTHERS FOREIGN SCHOLARSHIP	60,000,000.00	57,001,000.00	2,999,000.00
056905500100	22021020	Sokoto State Scholarship and Students Matters	SCHEME	1,300,000,000.00	1,289,978,802.26	10,021,197.74
056905500100	22021025	Sokoto State Scholarship and Students Matters	Domestic Scholarship	800,000,000.00	757,070,732.42	42,929,267.58



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056905500100	23010105	Sokoto State Scholarship and Students Matters		50,000,000.00	0.00	50,000,000.00
056905500100	23010108	Sokoto State Scholarship and Students Matters		70,000,000.00	0.00	70,000,000.00
056905500100	23050102	Sokoto State Scholarship and Students Matters		15,400,000.00	0.00	15,400,000.00
056905500100	23030121	Sokoto State Scholarship and Students Matters		16,059,000.00	0.00	16,059,000.00



	Shehu Shagari University of Education					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056905600100	21010101	Shehu Shagari University of Education	SALARY	506,179,517.76	496,239,827.12	9,939,690.64
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056905600100	22020101	Shehu Shagari University of Education	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000.00	0.00	40,000,000.00
056905600100	22020102	Shehu Shagari University of Education	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	0.00	40,000,000.00
056905600100	22020301	Shehu Shagari University of Education	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	0.00	30,000,000.00
056905600100	22020307	Shehu Shagari University of Education	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000.00	0.00	30,000,000.00
056905600100	22020310	Shehu Shagari University of Education	TEACHING AIDS / INSTRUCTION MATERIALS	30,000,000.00	0.00	30,000,000.00
056905600100	22020401	Shehu Shagari University of Education	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	20,000,000.00	0.00	20,000,000.00
056905600100	22020402	Shehu Shagari University of Education	MAINTENANCE OF OFFICE FURNITURE	30,000,000.00	0.00	30,000,000.00
056905600100	22020403	Shehu Shagari University of Education	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	10,000,000.00	0.00	10,000,000.00
056905600100	22020404	Shehu Shagari University of Education	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	0.00	10,000,000.00
056905600100	22020405	Shehu Shagari University of Education	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	0.00	20,000,000.00
056905600100	22020406	Shehu Shagari University of Education	OTHER MAINTENANCE SERVICES	30,000,000.00	0.00	30,000,000.00
056905600100	22020701	Shehu Shagari University of Education	FINANCIAL CONSULTING	30,000,000.00	0.00	30,000,000.00
056905600100	22020801	Shehu Shagari University of Education	MOTOR VEHICLE FUEL COST	30,000,000.00	0.00	30,000,000.00



056905600100	22021001	Shehu Shagari University of Education	REFRESHMENT & MEALS	500,000.00	0.00	500,000.00
056905600100	22021002	Shehu Shagari University of Education	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	0.00	30,000,000.00
056905600100	22021003	Shehu Shagari University of Education	PUBLICITY & ADVERTISEMENTS	10,000,000.00	0.00	10,000,000.00
056905600100	22021004	Shehu Shagari University of Education	MEDICAL EXPENSES-LOCAL	500,000.00	0.00	500,000.00
056905600100	22021006	Shehu Shagari University of Education	POSTAGES & COURIER SERVICES	10,000,000.00	0.00	10,000,000.00
056905600100	22021007	Shehu Shagari University of Education	WELFARE PACKAGES	25,000,000.00	0.00	25,000,000.00
056905600100	22021008	Shehu Shagari University of Education	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000,000.00	0.00	10,000,000.00
056905600100	22021009	Shehu Shagari University of Education	SPORTING ACTIVITIES	10,000,000.00	0.00	10,000,000.00
056905600100	22021010	Shehu Shagari University of Education	DIRECT TEACHING & LABORATORY COST	50,000,000.00	0.00	50,000,000.00
056905600100	22021014	Shehu Shagari University of Education	BUDGET EXPENSES	500,000.00	0.00	500,000.00
056905600100	22021021	Shehu Shagari University of Education	SPECIAL DAYS/CELEBRATIONS	50,000,000.00	0.00	50,000,000.00
056905600100	22020201	Shehu Shagari University of Education	ELECTRICITY CHARGES	10,000,000.00	0.00	10,000,000.00
056905600100	22020302	Shehu Shagari University of Education	BOOKS	70,000,000.00	0.00	70,000,000.00
056905600100	22020305	Shehu Shagari University of Education	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	0.00	10,000,000.00
056905600100	22020306	Shehu Shagari University of Education	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	0.00	10,000,000.00
056905600100	22020309	Shehu Shagari University of Education	UNIFORMS & OTHER CLOTHING	500,000.00	0.00	500,000.00
056905600100	22020202	Shehu Shagari University of Education	TELEPHONE CHARGES	10,000,000.00	0.00	10,000,000.00
056905600100	22020501	Shehu Shagari University of Education	LOCAL TRAINING	10,000,000.00	0.00	10,000,000.00
056905600100	22020502	Shehu Shagari University of Education	INTERNATIONAL TRAINING	10,000,000.00	0.00	10,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
056905600100	23010124	Shehu Shagari University of Education	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	40,000,000.00	0.00	40,000,000.00
056905600100	23010125	Shehu Shagari University of Education	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000.00	0.00	50,000,000.00
056905600100	23010105	Shehu Shagari University of Education	PURCHASE OF MOTOR VEHICLES	40,000,000.00	0.00	40,000,000.00
056905600100	23010108	Shehu Shagari University of Education	PURCHASE OF BUSES	50,000,000.00	0.00	50,000,000.00
056905600100	23020106	Shehu Shagari University of Education	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	20,000,000.00	0.00	20,000,000.00
056905600100	23020116	Shehu Shagari University of Education	CONSTRUCTION / PROVISION OF WATER-WAYS	140,000,000.00	0.00	140,000,000.00
056905600100	23050101	Shehu Shagari University of Education	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
056905600100	23010113	Shehu Shagari University of Education	PURCHASE OF COMPUTERS	60,000,000.00	0.00	60,000,000.00
056905600100	23050103	Shehu Shagari University of Education	MONITORING AND EVALUATION	20,000,000.00	0.00	20,000,000.00
056905600100	23050103	Shehu Shagari University of Education	MONITORING AND EVALUATION	30,000,000.00	0.00	30,000,000.00



	Ministry of Health					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100100100	21010101	Ministry of Health	SALARY	2,624,300,000.00	2,560,019,996.89	64,280,003.11
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100100100	22020101	Ministry of Health	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00
052100100100	22020102	Ministry of Health	LOCAL TRAVEL & TRANSPORT: OTHERS	51,367,017.00	48,604,924.41	2,762,092.59
052100100100	22020301	Ministry of Health	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,009.00	0.00	20,000,009.00
052100100100	22020305	Ministry of Health	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	0.00	10,000,000.00
052100100100	22020307	Ministry of Health	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000,000.00	57,038,000.00	142,962,000.00
052100100100	22020401	Ministry of Health	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
052100100100	22020402	Ministry of Health	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	0.00	5,000,000.00
052100100100	22020406	Ministry of Health	OTHER MAINTENANCE SERVICES	100,000,000.00	46,113,812.50	53,886,187.50
052100100100	22020501	Ministry of Health	LOCAL TRAINING	109,359,394.00	18,263,062.50	91,096,331.50
052100100100	22020502	Ministry of Health	INTERNATIONAL TRAINING CLEANING & FUMIGATION	80,000,000.00	13,202,000.00	66,798,000.00
052100100100	22020605	Ministry of Health	SERVICES	30,000,000.00	4,500,000.00	25,500,000.00
052100100100	22020702	Ministry of Health	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	0.00	10,000,000.00
052100100100	22020708	Ministry of Health	MEDICAL CONSULTING	36,000,000.00	12,384,000.00	23,616,000.00
052100100100	22020801	Ministry of Health	MOTOR VEHICLE FUEL COST PLANT / GENERATOR FUEL	10,000,000.00	0.00	10,000,000.00
052100100100	22020803	Ministry of Health	COST	80,000,000.00	0.00	80,000,000.00



052100100100	22021004	Ministry of Health	MEDICAL EXPENSES-LOCAL	25,000,000.00	25,000,000.00	0.00
052100100100	22021007	Ministry of Health	WELFARE PACKAGES	10,000,000.00	8,300,000.00	1,700,000.00
052100100100	22021019	Ministry of Health	MEDICAL EXPENSES- INTERNATIONAL	75,000,000.00	46,120,000.00	28,880,000.00
052100100100	22021024	Ministry of Health	Supervision and Monitoring of Capital Projects	10,000,000.00	6,942,000.00	3,058,000.00
052100100100	22021021	Ministry of Health	SPECIAL DAYS/CELEBRATIONS	15,000,000.00	13,300,000.00	1,700,000.00
052100100100	22021001	Ministry of Health	REFRESHMENT & MEALS	10,000,000.00	0.00	10,000,000.00
052100100100	22021014	Ministry of Health	BUDGET EXPENSES	10,000,000.00	0.00	10,000,000.00
052100100100	22020309	Ministry of Health	UNIFORMS & OTHER CLOTHING	10,000,000.00	4,200,000.00	5,800,000.00

230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	0.00	0.00	0.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	0.00	0.00	0.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	0.00	0.00	0.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	0.00	0.00	0.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	74,316,713.26	74,316,713.26	0.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	725,683,286.74	0.00	725,683,286.74
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70,000,000.00	0.00	70,000,000.00



052100100100	23030106	Ministry of Health	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	60,000,000.00	0.00	60,000,000.00
052100100100	23030106	Ministry of Health	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,447,222.86	0.00	100,447,222.86
052100100100	23030106	Ministry of Health	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	67,575,075.75	0.00	67,575,075.75
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	0.00	0.00	0.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT MONITORING AND	70,000,000.00	0.00	70,000,000.00
052100100100	23050103	Ministry of Health	EVALUATION	60,000,000.00	0.00	60,000,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT	100,000,000.00	15,000,000.00	85,000,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT MARGIN FOR INCREASES IN	15,000,000.00	0.00	15,000,000.00
052100100100	23050107	Ministry of Health	COSTS	5,000,000.00	0.00	5,000,000.00
052100100100	23050108	Ministry of Health	Workshops/Conferences/Seminars	60,000,000.00	0.00	60,000,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT PURCHASE OF HEALTH /	200,000,000.00	0.00	200,000,000.00
052100100100	23010122	Ministry of Health	MEDICAL EQUIPMENT	49,819,600.00	0.00	49,819,600.00
052100100100	23010123	Ministry of Health	PURCHASE OF FIRE FIGHTING EQUIPMENT	49,167,445.00	0.00	49,167,445.00
052100100100	23010124	Ministry of Health	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	49,800,000.00	0.00	49,800,000.00
052100100100	23010125	Ministry of Health	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,000,000.00	0.00	100,000,000.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	49,646,430.00	0.00	49,646,430.00
052100100100	23030106	Ministry of Health	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	48,900,000.20	0.00	48,900,000.20
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	47,800,500.00	0.00	47,800,500.00
052100100100	23010123	Ministry of Health	PURCHASE OF FIRE FIGHTING EQUIPMENT	49,560,300.70	0.00	49,560,300.70



052100100100	23010124	Ministry of Health	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	45,285,003.00	0.00	45,285,003.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	19,527,500.00	5,000,000.00	14,527,500.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	49,727,450.00	0.00	49,727,450.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	48,980,300.00	0.00	48,980,300.00
052100100100	23020114	Ministry of Health	CONSTRUCTION / PROVISION OF ROADS	30,950,000.00	0.00	30,950,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,950,000.00	0.00	30,950,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,950,000.00	0.00	30,950,000.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	149,519,999.57	0.00	149,519,999.57
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	146,163,000.00	0.00	146,163,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	150,000,000.00	43,819,000.00	106,181,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT	20,000,000.00	18,609,850.00	1,390,150.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	53,320,000.00	46,680,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	45,080,125.00	54,919,875.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	86,871,180.70	0.00	86,871,180.70
052100100100	23050103	Ministry of Health	MONITORING AND EVALUATION	100,000,000.00	0.00	100,000,000.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	20,000,000.00	0.00	20,000,000.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	20,000,000.00	0.00	20,000,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	0.00	20,000,000.00
052100100100	23030105	Ministry of Health	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000.00	43,887,118.48	56,112,881.52
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	14,802,750.00	35,197,250.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	0.00	50,000,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	15,802,500.00	34,197,500.00



052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	150,000,000.00	0.00	150,000,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	150,000,000.00	0.00	150,000,000.00
052100100100	23020105	Ministry of Health	CONSTRUCTION / PROVISION OF WATER FACILITIES	150,000,000.00	0.00	150,000,000.00
052100100100	23010139	Ministry of Health	PURCHASE OF POVERTY AND EMERGENCY RELIEF	100,000,000.00	0.00	100,000,000.00
052100100100	23050103	Ministry of Health	MONITORING AND EVALUATION	300,000,000.00	3,375,000.00	296,625,000.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	200,000,000.00	0.00	200,000,000.00
052100100100	23010122	Ministry of Health	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	500,000,000.00	0.00	500,000,000.00
052100100100	23010108	Ministry of Health	PURCHASE OF BUSES MONITORING AND	35,000,000.00	0.00	35,000,000.00
052100100100	23050103	Ministry of Health	EVALUATION MONITORING AND	55,000,000.00	0.00	55,000,000.00
052100100100	23050103	Ministry of Health	EVALUATION MONITORING AND	500,000,000.00	0.00	500,000,000.00
052100100100	23050103	Ministry of Health	EVALUATION MONITORING AND	55,000,000.00	0.00	55,000,000.00
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	100,000,000.00	0.00	100,000,000.00
052100100100	23010106	Ministry of Health	PURCHASE OF VANS	148,000,000.00	0.00	148,000,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT PURCHASE OF HEALTH /	45,000,000.00	45,000,000.00	0.00
052100100100	23010122	Ministry of Health	MEDICAL EQUIPMENT	200,000,000.00	0.00	200,000,000.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT	5,695,009,440.00	0.00	5,695,009,440.00
052100100100	23050101	Ministry of Health	RESEARCH AND DEVELOPMENT	7,050,000.00	0.00	7,050,000.00
052100100100	23020102	Ministry of Health	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	132,456,381.62	97,791,304.99	34,665,076.63
052100100100	23020106	Ministry of Health	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	16,392,546.67	9,171,240.49	7,221,306.18



	Sokoto State contributory health care mgt agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100200100	21010101	Sokoto State contributory health care mgt agency	SALARY	11,950,245.00	11,723,325.79	226,919.21
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100200100	22020101	Sokoto State contributory health care mgt agency	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	900,000.00	100,000.00
052100200100	22020102	Sokoto State contributory health care mgt agency	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,200,000.00	300,000.00
052100200100	22021003	Sokoto State contributory health care mgt agency	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	0.00
052100200100	22020301	Sokoto State contributory health care mgt agency	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	850,000.00	650,000.00
052100200100	22020208	Sokoto State contributory health care mgt agency	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	150,000.00	850,000.00
052100200100	22020401	Sokoto State contributory health care mgt agency	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,500,000.00	0.00	1,500,000.00
052100200100	22020402	Sokoto State contributory health care mgt agency	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	0.00	1,500,000.00
052100200100	22020406	Sokoto State contributory health care mgt agency	OTHER MAINTENANCE SERVICES	4,250,000.00	500,000.00	3,750,000.00
052100200100	22021007	Sokoto State contributory health care mgt agency	WELFARE PACKAGES	1,250,000.00	0.00	1,250,000.00
052100200100	22020203	Sokoto State contributory health care mgt agency	INTERNET ACCESS CHARGES	1,000,000.00	0.00	1,000,000.00
052100200100	22020405	Sokoto State contributory health care mgt agency	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	0.00	1,500,000.00
052100200100	22020501	Sokoto State contributory health care mgt agency	LOCAL TRAINING	12,000,000.00	0.00	12,000,000.00
052100200100	22020701	Sokoto State contributory health care mgt agency	FINANCIAL CONSULTING	500,000.00	0.00	500,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100200100	23010106	Sokoto State contributory health care mgt agency	RESEARCH AND DEVELOPMENT	60,000,000.00	0.00	60,000,000.00
052100200100	23010113	Sokoto State contributory health care mgt agency	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	55,000,000.00	0.00	55,000,000.00
052100200100	23010114	Sokoto State contributory health care mgt agency	RESEARCH AND DEVELOPMENT	5,000,000.00	0.00	5,000,000.00



	Primary Health Care Development Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100300100	21010101	Primary Health Care Development Agency	SALARY	707,835,812.00	687,371,403.37	20,464,408.63
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100300100	22020101	Primary Health Care Development Agency	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	3,385,000.00	1,615,000.00
052100300100	22020102	Primary Health Care Development Agency	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	1,100,000.00	3,900,000.00
052100300100	22020801	Primary Health Care Development Agency	MOTOR VEHICLE FUEL COST OFFICE STATIONERIES /	5,000,000.00	0.00	5,000,000.00
052100300100	22020301	Primary Health Care Development Agency	COMPUTER CONSUMABLES MAINTENANCE OF OFFICE	3,000,000.00	2,400,000.00	600,000.00
052100300100	22020402	Primary Health Care Development Agency	FURNITURE MAINTENANCE OF MOTOR	3,000,000.00	0.00	3,000,000.00
052100300100	22020401	Primary Health Care Development Agency	VEHICLE / TRANSPORT MAINTENANCE OF	5,000,000.00	5,000,000.00	0.00
052100300100	22020405	Primary Health Care Development Agency	PLANTS/GENERATORS MAINTENANCE OF OFFICE	2,000,000.00	500,000.00	1,500,000.00
052100300100	22020403	Primary Health Care Development Agency	BUILDING / RESIDENTIAL	1,000,000.00	721,250.00	278,750.00
052100300100	22021007	Primary Health Care Development Agency	WELFARE PACKAGES OTHER MAINTENANCE	3,000,000.00	0.00	3,000,000.00
052100300100	22020406	Primary Health Care Development Agency	SERVICES	3,000,000.00	0.00	3,000,000.00
052100300100	22021003	Primary Health Care Development Agency	PUBLICITY & ADVERTISEMENTS DRUGS/LABORATORY/MEDICAL	1,000,000.00	0.00	1,000,000.00
052100300100	22020307	Primary Health Care Development Agency	SUPPLIES	10,000,000.00	3,663,750.00	6,336,250.00
052100300100	22020308	Primary Health Care Development Agency	FIELD & CAMPING MATERIALS SUPPLIES	5,000,000.00	1,500,000.00	3,500,000.00
052100300100	22020501	Primary Health Care Development Agency	LOCAL TRAINING	4,000,000.00	1,500,000.00	2,500,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052100300100	23030105	Primary Health Care Development Agency	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00
052100300100	23020103	Primary Health Care Development Agency	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00
052100300100	23030105	Primary Health Care Development Agency	RESEARCH AND DEVELOPMENT	600,000,000.00	0.00	600,000,000.00
052100300100	23010105	Primary Health Care Development Agency	RESEARCH AND DEVELOPMENT	300,000,000.00	0.00	300,000,000.00



	Specialist Hospital					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052102600100	21010101	Specialist Hospital	SALARY	2,757,182,250.86	2,586,133,883.28	171,048,367.58
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052102600100	22020101	Specialist Hospital	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,500,000.00	0.00
052102600100	22020102	Specialist Hospital	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,750,000.00	250,000.00
052102600100	22021003	Specialist Hospital	PUBLICITY & ADVERTISEMENTS SATELLITE BROADCASTING	1,000,000.00	750,000.00	250,000.00
052102600100	22020204	Specialist Hospital	ACCESS CHARGES MAINTENANCE OF MOTOR	1,000,000.00	1,000,000.00	0.00
052102600100	22020401	Specialist Hospital	VEHICLE / TRANSPORT	5,000,000.00	5,000,000.00	0.00
052102600100	22020708	Specialist Hospital	MEDICAL CONSULTING MAINTENANCE OF OFFICE	1,500,000.00	1,500,000.00	0.00
052102600100	22020403	Specialist Hospital	BUILDING / RESIDENTIAL OTHER MAINTENANCE	4,250,000.00	3,000,000.00	1,250,000.00
052102600100	22020406	Specialist Hospital	SERVICES	4,000,000.00	4,000,000.00	0.00
052102600100	22021007	Specialist Hospital	WELFARE PACKAGES	5,000,000.00	5,000,000.00	0.00
052102600100	22020203	Specialist Hospital	INTERNET ACCESS CHARGES PLANT / GENERATOR FUEL	1,000,000.00	0.00	1,000,000.00
052102600100	22020803	Specialist Hospital	COST SOFTWARE CHARGES/ LICENSE	2,000,000.00	2,000,000.00	0.00
052102600100	22020208	Specialist Hospital	RENEWAL	1,000,000.00	1,000,000.00	0.00
052102600100	22020701	Specialist Hospital	FINANCIAL CONSULTING DRUGS/LABORATORY/MEDICAL	2,000,000.00	2,000,000.00	0.00
052102600100	22020307	Specialist Hospital	SUPPLIES	2,000,000.00	2,000,000.00	0.00



	Maryam Abacha W& Child. Hospital					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052102600200	21010101	Maryam Abacha W& Child. Hospital	SALARY	739,826,576.16	722,579,846.53	17,246,729.64
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052102600200	22020101	Maryam Abacha W& Child. Hospital	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	4,500,000.00	500,000.00
052102600200	22020102	Maryam Abacha W& Child. Hospital	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	2,500,000.00	2,500,000.00
052102600200	22020307	Maryam Abacha W& Child. Hospital	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	3,000,000.00	2,000,000.00
052102600200	22020309	Maryam Abacha W& Child. Hospital	UNIFORMS & OTHER CLOTHING	3,800,000.00	1,500,000.00	2,300,000.00
052102600200	22020708	Maryam Abacha W& Child. Hospital	MEDICAL CONSULTING	5,000,000.00	0.00	5,000,000.00
052102600200	22021007	Maryam Abacha W& Child. Hospital	WELFARE PACKAGES	5,500,000.00	3,500,000.00	2,000,000.00
052102600200	22020801	Maryam Abacha W& Child. Hospital	MOTOR VEHICLE FUEL COST	7,700,000.00	2,500,000.00	5,200,000.00
052102600200	22021003	Maryam Abacha W& Child. Hospital	PUBLICITY & ADVERTISEMENTS MAINTENANCE OF MOTOR	3,000,000.00	0.00	3,000,000.00
052102600200	22020401	Maryam Abacha W& Child. Hospital	VEHICLE / TRANSPORT FOOD STUFF / CATERING	5,500,000.00	500,000.00	5,000,000.00
052102600200	22020311	Maryam Abacha W& Child. Hospital	MATERIALS SUPPLIES	6,600,000.00	0.00	6,600,000.00



	Noma Children Hospital					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052103600100	21010101	Noma Children Hospital	SALARY	240,338,250.00	237,486,915.46	2,851,334.54
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052103600100	22020101	Noma Children Hospital	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	0.00
052103600100	22020102	Noma Children Hospital	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00
052103600100	22020301	Noma Children Hospital	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000.00	1,600,000.00	0.00
052103600100	22020401	Noma Children Hospital	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	1,000,000.00	0.00
052103600100	22020402	Noma Children Hospital	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	0.00
052103600100	22020403	Noma Children Hospital	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,000,000.00	1,000,000.00	0.00
052103600100	22020405	Noma Children Hospital	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	0.00
052103600100	22020406	Noma Children Hospital	OTHER MAINTENANCE SERVICES	1,200,000.00	1,200,000.00	0.00
052103600100	22020801	Noma Children Hospital	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	0.00
052103600100	22021003	Noma Children Hospital	PUBLICITY & ADVERTISEMENTS	1,300,000.00	1,300,000.00	0.00
052103600100	22021007	Noma Children Hospital	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00



	Orthopedic Hospital Wamakko					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052104100100	21010101	Orthopedic Hospital Wamakko	SALARY	342,683,728.97	342,683,728.97	0.01
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052104100100	22020101	Orthopedic Hospital Wamakko	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	250,000.00	0.00
052104100100	22020301	Orthopedic Hospital Wamakko	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	0.00
052104100100	22020803	Orthopedic Hospital Wamakko	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	0.00
052104100100	22020307	Orthopedic Hospital Wamakko	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	0.00
052104100100	22020402	Orthopedic Hospital Wamakko	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	0.00
052104100100	22020406	Orthopedic Hospital Wamakko	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	0.00
052104100100	22020401	Orthopedic Hospital Wamakko	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,500,000.00	1,500,000.00	0.00
052104100100	22020404	Orthopedic Hospital Wamakko	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	0.00
052104100100	22020901	Orthopedic Hospital Wamakko	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00	0.00
052104100100	22021007	Orthopedic Hospital Wamakko	WELFARE PACKAGES	1,000,000.00	1,000,000.00	0.00
052104100100	22020102	Orthopedic Hospital Wamakko	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	0.00



	Hospitals Services Magt. Board					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110200100	21010101	Hospitals Services Magt. Board	SALARY	4,127,252,324.41	3,966,242,307.73	161,010,016.68
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110200100	22020102	Hospitals Services Magt. Board	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	7,800,000.00	200,000.00
052110200100	22020201	Hospitals Services Magt. Board	ELECTRICITY CHARGES	2,000,000.00	1,800,000.00	200,000.00
052110200100	22020301	Hospitals Services Magt. Board	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	0.00
052110200100	22020402	Hospitals Services Magt. Board	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	0.00
052110200100	22020401	Hospitals Services Magt. Board	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	4,000,000.00	4,000,000.00	0.00
052110200100	22020501	Hospitals Services Magt. Board	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00
052110200100	22021001	Hospitals Services Magt. Board	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	0.00
052110200100	22021007	Hospitals Services Magt. Board	WELFARE PACKAGES	2,000,000.00	2,000,000.00	0.00
052110200100	22020403	Hospitals Services Magt. Board	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	10,000,000.00	10,000,000.00	0.00



	College of Nursing Sciences					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110400100	21010101	College of Nursing Sciences	SALARY	432,338,250.00	429,083,728.66	3,254,521.34
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110400100	22020101	College of Nursing Sciences	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	0.00	2,000,000.00
052110400100	22020102	College of Nursing Sciences	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	0.00	2,000,000.00
052110400100	22020301	College of Nursing Sciences	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	0.00	3,000,000.00
052110400100	22020302	College of Nursing Sciences	BOOKS	3,000,000.00	0.00	3,000,000.00
052110400100	22020401	College of Nursing Sciences	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
052110400100	22020403	College of Nursing Sciences	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	2,000,000.00	0.00	2,000,000.00
052110400100	22020708	College of Nursing Sciences	MEDICAL CONSULTING	2,000,000.00	0.00	2,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110400100	23020107	College of Nursing Sciences	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000.00	0.00	10,000,000.00
052110400100	23010122	College of Nursing Sciences	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5,000,000.00	0.00	5,000,000.00
052110400100	23010108	College of Nursing Sciences	PURCHASE OF BUSES	20,000,000.00	0.00	20,000,000.00
052110400100	23030113	College of Nursing Sciences	REHABILITATION / REPAIRS - ROADS	10,000,000.00	0.00	10,000,000.00
052110400100	23030106	College of Nursing Sciences	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	12,000,000.00	0.00	12,000,000.00
052110400100	23010112	College of Nursing Sciences	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,550,000.00	0.00	3,550,000.00
052110400100	23050103	College of Nursing Sciences	MONITORING AND EVALUATION	25,000,000.00	0.00	25,000,000.00
052110400100	23050104	College of Nursing Sciences	ANNIVERSARIES/CELEBRATIO NS	15,000,000.00	0.00	15,000,000.00
052110400100	23010105	College of Nursing Sciences	PURCHASE OF MOTOR VEHICLES	45,000,000.00	0.00	45,000,000.00
052110400100	23020107	College of Nursing Sciences	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000.00	0.00	15,000,000.00
052110400100	23020107	College of Nursing Sciences	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000.00	0.00	15,000,000.00
052110400100	23010112	College of Nursing Sciences	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	0.00	70,000,000.00



	College of Nursing Sciences, Tambuwal					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110400200	21010101	College of Nursing Sciences, Tambuwal	SALARY	194,521,094.01	193,762,139.57	758,954.44
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110400200	22020101	College of Nursing Sciences, Tambuwal	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	0.00	1,500,000.00
052110400200	22021003	College of Nursing Sciences, Tambuwal	PUBLICITY & ADVERTISEMENTS	1,500,000.00	0.00	1,500,000.00
052110400200	22020301	College of Nursing Sciences, Tambuwal	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	1,000,000.00
052110400200	22020401	College of Nursing Sciences, Tambuwal	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	0.00	1,000,000.00
052110400200	22020402	College of Nursing Sciences, Tambuwal	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	0.00	1,500,000.00
052110400200	22020406	College of Nursing Sciences, Tambuwal	OTHER MAINTENANCE SERVICES	1,000,000.00	0.00	1,000,000.00
052110400200	22020403	College of Nursing Sciences, Tambuwal	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,000,000.00	0.00	1,000,000.00
052110400200	22021007	College of Nursing Sciences, Tambuwal	WELFARE PACKAGES	1,000,000.00	0.00	1,000,000.00
052110400200	22021002	College of Nursing Sciences, Tambuwal	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	0.00	1,000,000.00
052110400200	22020801	College of Nursing Sciences, Tambuwal	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	1,000,000.00
052110400200	22020605	College of Nursing Sciences, Tambuwal	CLEANING & FUMIGATION SERVICES	1,000,000.00	0.00	1,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110400200	23020107	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000.00	0.00	10,000,000.00
052110400200	23020102	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,000,000.00	0.00	10,000,000.00
052110400200	23010124	College of Nursing Sciences, Tambuwal	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	0.00	20,000,000.00
052110400200	23010119	College of Nursing Sciences, Tambuwal	PURCHASE OF POWER GENERATING SET	20,000,000.00	0.00	20,000,000.00
052110400200	23020111	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF LIBRARIES	20,000,000.00	0.00	20,000,000.00
052110400200	23050101	College of Nursing Sciences, Tambuwal	RESEARCH AND DEVELOPMENT	30,000,000.00	0.00	30,000,000.00
052110400200	23020105	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF WATER FACILITIES	15,000,000.00	0.00	15,000,000.00
052110400200	23010105	College of Nursing Sciences, Tambuwal	PURCHASE OF MOTOR VEHICLES	15,000,000.00	0.00	15,000,000.00
052110400200	23050101	College of Nursing Sciences, Tambuwal	RESEARCH AND DEVELOPMENT	15,000,000.00	0.00	15,000,000.00
052110400200	23020127	College of Nursing Sciences, Tambuwal	CONSTRUCTION OF ICT INFRASTRUCTURES	15,000,000.00	0.00	15,000,000.00
052110400200	23020107	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	15,000,000.00	0.00	15,000,000.00
052110400200	23010119	College of Nursing Sciences, Tambuwal	PURCHASE OF POWER GENERATING SET	15,000,000.00	0.00	15,000,000.00
052110400200	23020102	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,000,000.00	0.00	10,000,000.00
052110400200	23010108	College of Nursing Sciences, Tambuwal	PURCHASE OF BUSES	10,000,000.00	0.00	10,000,000.00
052110400200	23010112	College of Nursing Sciences, Tambuwal	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	0.00	10,000,000.00
052110400200	23020105	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000.00	0.00	10,000,000.00
052110400200	23020107	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000.00	0.00	50,000,000.00
052110400200	23020111	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF LIBRARIES	20,000,000.00	0.00	20,000,000.00
052110400200	23020106	College of Nursing Sciences, Tambuwal	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	30,000,000.00	0.00	30,000,000.00



	Sultan AbdulRahman College of H/Tech.					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110600100	21010101	Sultan AbdulRahman College of H/Tech.	SALARY	421,831,356.00	417,658,866.12	4,172,489.88
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110600100	22020101	Sultan AbdulRahman College of H/Tech.	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	0.00	2,000,000.00
052110600100	22020102	Sultan AbdulRahman College of H/Tech.	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	0.00	1,200,000.00
052110600100	22020301	Sultan AbdulRahman College of H/Tech.	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	0.00	1,500,000.00
052110600100	22020401	Sultan AbdulRahman College of H/Tech.	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	2,000,000.00	0.00	2,000,000.00
052110600100	22020402	Sultan AbdulRahman College of H/Tech.	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	0.00	1,000,000.00
052110600100	22020403	Sultan AbdulRahman College of H/Tech.	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,000,000.00	0.00	1,000,000.00
052110600100	22020405	Sultan AbdulRahman College of H/Tech.	MAINTENANCE OF PLANTS/GENERATORS	1,200,000.00	0.00	1,200,000.00
052110600100	22020406	Sultan AbdulRahman College of H/Tech.	OTHER MAINTENANCE SERVICES	1,000,000.00	0.00	1,000,000.00
052110600100	22021003	Sultan AbdulRahman College of H/Tech.	PUBLICITY & ADVERTISEMENTS	1,200,000.00	0.00	1,200,000.00
052110600100	22021007	Sultan AbdulRahman College of H/Tech.	WELFARE PACKAGES	1,000,000.00	0.00	1,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052110600100	23030121	Sultan AbdulRahman College of H/Tech.	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	0.00	5,000,000.00
052110600100	23030106	Sultan AbdulRahman College of H/Tech.	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	0.00	10,000,000.00
052110600100	23030101	Sultan AbdulRahman College of H/Tech.	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING CONSTRUCTION / PROVISION	10,000,000.00	0.00	10,000,000.00
052110600100	23020111	Sultan AbdulRahman College of H/Tech.	OF LIBRARIES PURCHASE OF OFFICE	5,000,000.00	0.00	5,000,000.00
052110600100	23010102	Sultan AbdulRahman College of H/Tech.	BUILDINGS PURCHASE OF MOTOR	30,000,000.00	0.00	30,000,000.00
052110600100	23010105	Sultan AbdulRahman College of H/Tech.	VEHICLES	47,000,000.00	0.00	47,000,000.00
052110600100	23030101	Sultan AbdulRahman College of H/Tech.	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING CONSTRUCTION / PROVISION	50,000,000.00	0.00	50,000,000.00
052110600100	23020105	Sultan AbdulRahman College of H/Tech.	OF WATER FACILITIES CONSTRUCTION / PROVISION	30,000,000.00	0.00	30,000,000.00
052110600100	23020107	Sultan AbdulRahman College of H/Tech.	OF PUBLIC SCHOOLS PURCHASE OF OFFICE	50,000,000.00	0.00	50,000,000.00
052110600100	23010112	Sultan AbdulRahman College of H/Tech.	FURNITURE AND FITTINGS PURCHASE OF TEACHING /	10,000,000.00	0.00	10,000,000.00
052110600100	23010124	Sultan AbdulRahman College of H/Tech.	LEARNING AID EQUIPMENT CONSTRUCTION / PROVISION	45,000,000.00	0.00	45,000,000.00
052110600100	23020102	Sultan AbdulRahman College of H/Tech.	OF RESIDENTIAL BUILDINGS PURCHASE OF MOTOR	100,000,000.00	0.00	100,000,000.00
052110600100	23010105	Sultan AbdulRahman College of H/Tech.	VEHICLES MONITORING AND	100,000,000.00	0.00	100,000,000.00
052110600100	23050103	Sultan AbdulRahman College of H/Tech.	EVALUATION PURCHASE OF MOTOR	30,000,000.00	0.00	30,000,000.00
052110600100	23010105	Sultan AbdulRahman College of H/Tech.	VEHICLES ANNIVERSARIES/CELEBRATIO	70,000,000.00	0.00	70,000,000.00
052110600100	23050104	Sultan AbdulRahman College of H/Tech.	NS PURCHASE OF OFFICE	25,000,000.00	0.00	25,000,000.00
052110600100	23010112	Sultan AbdulRahman College of H/Tech.	FURNITURE AND FITTINGS PURCHASE OF OFFICE	30,000,000.00	0.00	30,000,000.00
052110600100	23010112	Sultan AbdulRahman College of H/Tech.	FURNITURE AND FITTINGS	80,000,000.00	0.00	80,000,000.00



	Agency for Malaria Control					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052111400100	21010101	Agency for Malaria Control	SALARY	21,690,486.00	20,525,136.94	1,165,349.06
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
052111400100	22020101	Agency for Malaria Control	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	600,000.00	400,000.00
052111400100	22020102	Agency for Malaria Control	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	800,000.00	200,000.00
052111400100	22020301	Agency for Malaria Control	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	600,000.00	400,000.00
052111400100	22020401	Agency for Malaria Control	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,000,000.00	1,000,000.00	0.00
052111400100	22020402	Agency for Malaria Control	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	400,000.00	600,000.00
052111400100	22020403	Agency for Malaria Control	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,000,000.00	600,000.00	400,000.00
052111400100	22020405	Agency for Malaria Control	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	250,000.00	750,000.00
052111400100	22020406	Agency for Malaria Control	OTHER MAINTENANCE SERVICES	1,000,000.00	250,000.00	750,000.00
052111400100	22020801	Agency for Malaria Control	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	1,000,000.00
052111400100	22021003	Agency for Malaria Control	PUBLICITY & ADVERTISEMENTS	10,000,000.00	9,726,000.00	274,000.00
052111400100	22021007	Agency for Malaria Control	WELFARE PACKAGES DRUGS/LABORATORY/MEDICAL	3,000,000.00	0.00	3,000,000.00
052111400100	22020307	Agency for Malaria Control	SUPPLIES	50,000,000.00	45,320,000.00	4,680,000.00
052111400100	22020605	Agency for Malaria Control	CLEANING & FUMIGATION SERVICES	10,000,000.00	0.00	10,000,000.00



	Ministry of Environment					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053500100100	21010101	Ministry of Environment	SALARY	170,000,000.00	168,623,934.18	1,376,065.82
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053500100100	22020101	Ministry of Environment	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	2,920,000.00	80,000.00
053500100100	22020102	Ministry of Environment	LOCAL TRAVEL & TRANSPORT: OTHERS	450,450,000.00	18,180,500.00	432,269,500.00
053500100100	22020103	Ministry of Environment	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	4,550,000.00	450,000.00
053500100100	22020104	Ministry of Environment	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	3,040,000.00	960,000.00
053500100100	22020301	Ministry of Environment	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	1,600,000.00	1,400,000.00
053500100100	22020401	Ministry of Environment	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	4,000,000.00	0.00	4,000,000.00
053500100100	22020404	Ministry of Environment	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	4,000,000.00	1,000,000.00
053500100100	22020406	Ministry of Environment	OTHER MAINTENANCE SERVICES	5,000,000.00	500,000.00	4,500,000.00
053500100100	22021007	Ministry of Environment	WELFARE PACKAGES	3,000,000.00	2,000,000.00	1,000,000.00
053500100100	22020803	Ministry of Environment	PLANT / GENERATOR FUEL COST	3,000,000.00	0.00	3,000,000.00
053500100100	22020802	Ministry of Environment	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	0.00	5,000,000.00
053500100100	22021003	Ministry of Environment	PUBLICITY & ADVERTISEMENTS	3,000,000.00	0.00	3,000,000.00
053500100100	22021022	Ministry of Environment	Statistical Operations	3,000,000.00	0.00	3,000,000.00
053500100100	22020501	Ministry of Environment	LOCAL TRAINING	116,400,000.00	0.00	116,400,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	50,000,000.00	29,000,000.00	21,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL REHABILITATION / REPAIRS	70,000,000.00	42,371,000.00	27,629,000.00
053500100100	23030121	Ministry of Environment	OF OFFICE BUILDINGS REHABILITATION / REPAIRS	15,000,000.00	0.00	15,000,000.00
053500100100	23030121	Ministry of Environment	OF OFFICE BUILDINGS	10,000,000.00	0.00	10,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	50,000,000.00	16,600,000.00	33,400,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	20,000,000.00	0.00	20,000,000.00
053500100100	23010107	Ministry of Environment	PURCHASE OF TRUCKS PURCHASE OF MOTOR	1,000,000,000.00	0.00	1,000,000,000.00
053500100100	23010105	Ministry of Environment	VEHICLES PURCHASE OF AGRICULTURAL	70,000,000.00	0.00	70,000,000.00
053500100100	23010127	Ministry of Environment	EQUIPMENT INDUSTRIAL POLLUTION	30,000,000.00	23,792,000.00	6,208,000.00
053500100100	23040104	Ministry of Environment	PREVENTION & CONTROL	30,000,000.00	10,000,000.00	20,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	30,000,000.00	0.00	30,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	30,000,000.00	0.00	30,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	150,000,000.00	143,572,500.00	6,427,500.00
053500100100	23010107	Ministry of Environment	PURCHASE OF TRUCKS	120,000,000.00	0.00	120,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING PURCHASE OF AGRICULTURAL	150,000,000.00	0.00	150,000,000.00
053500100100	23010127	Ministry of Environment	EQUIPMENT	40,000,000.00	0.00	40,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING PURCHASE OF CANTEEN /	30,000,000.00	0.00	30,000,000.00
053500100100	23010120	Ministry of Environment	KITCHEN EQUIPMENT WATER POLLUTION	50,000,000.00	0.00	50,000,000.00
053500100100	23040105	Ministry of Environment	PREVENTION & CONTROL	50,000,000.00	0.00	50,000,000.00



053500100100	23020105	Ministry of Environment	CONSTRUCTION / PROVISION OF WATER FACILITIES	150,000,000.00	0.00	150,000,000.00
053500100100	23020105	Ministry of Environment	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000.00	0.00	10,000,000.00
053500100100	23020105	Ministry of Environment	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000.00	0.00	10,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	10,000,000.00	0.00	10,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	40,000,000.00	0.00	40,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	20,000,000.00	0.00	20,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	280,000,000.00	0.00	280,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	50,000,000.00	0.00	50,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL WATER POLLUTION	20,000,000.00	0.00	20,000,000.00
053500100100	23040105	Ministry of Environment	PREVENTION & CONTROL INDUSTRIAL POLLUTION	600,000,000.00	0.00	600,000,000.00
053500100100	23040104	Ministry of Environment	PREVENTION & CONTROL INDUSTRIAL POLLUTION	200,000,000.00	44,995,011.50	155,004,988.50
053500100100	23040104	Ministry of Environment	PREVENTION & CONTROL PURCHASE OF HEALTH /	100,000,000.00	10,850,000.00	89,150,000.00
053500100100	23010122	Ministry of Environment	MEDICAL EQUIPMENT	80,000,000.00	0.00	80,000,000.00
053500100100	23010107	Ministry of Environment	PURCHASE OF TRUCKS INDUSTRIAL POLLUTION	180,000,000.00	0.00	180,000,000.00
053500100100	23040104	Ministry of Environment	PREVENTION & CONTROL INDUSTRIAL POLLUTION	5,000,000.00	0.00	5,000,000.00
053500100100	23040104	Ministry of Environment	PREVENTION & CONTROL INDUSTRIAL POLLUTION	5,000,000.00	0.00	5,000,000.00
053500100100	23040104	Ministry of Environment	PREVENTION & CONTROL PURCHASE OF AGRICULTURAL	30,000,000.00	0.00	30,000,000.00
053500100100	23010127	Ministry of Environment	EQUIPMENT	10,000,000.00	0.00	10,000,000.00
053500100100	23040104	Ministry of Environment	INDUSTRIAL POLLUTION PREVENTION & CONTROL	50,000,000.00	0.00	50,000,000.00
053500100100	23010122	Ministry of Environment	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	40,000,000.00	0.00	40,000,000.00



053500100100	23020118	Ministry of Environment	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	75,000,000.00	0.00	75,000,000.00
053500100100	23040104	Ministry of Environment	INDUSTRIAL POLLUTION PREVENTION & CONTROL	10,000,000.00	0.00	10,000,000.00
053500100100	23010104	Ministry of Environment	PURCHASE MOTOR CYCLES	5,000,000.00	0.00	5,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	20,000,000.00	0.00	20,000,000.00
053500100100	23040104	Ministry of Environment	INDUSTRIAL POLLUTION PREVENTION & CONTROL	20,000,000.00	0.00	20,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	30,000,000.00	0.00	30,000,000.00
053500100100	23040104	Ministry of Environment	INDUSTRIAL POLLUTION PREVENTION & CONTROL	48,870,000.00	0.00	48,870,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	30,000,000.00	0.00	30,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	100,000,000.00	0.00	100,000,000.00
053500100100	23040102	Ministry of Environment	EROSION & FLOOD CONTROL	50,000,000.00	0.00	50,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	40,000,000.00	0.00	40,000,000.00
053500100100	23040101	Ministry of Environment	TREE PLANTING	30,000,000.00	0.00	30,000,000.00
053500100100	23040105	Ministry of Environment	WATER POLLUTION PREVENTION & CONTROL	30,000,000.00	0.00	30,000,000.00
053500100100	23050101	Ministry of Environment	RESEARCH AND DEVELOPMENT	3,470,000,000.00	0.00	3,470,000,000.00
053500100100	23050101	Ministry of Environment	RESEARCH AND DEVELOPMENT	4,726,100,000.00	0.00	4,726,100,000.00
053500100100	23050101	Ministry of Environment	RESEARCH AND DEVELOPMENT	2,491,500,000.00	0.00	2,491,500,000.00



	Parks and Gardens Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053500200100	21010101	Parks and Gardens Agency	SALARY	9,931,156.00	7,825,962.18	2,105,193.82
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053500200100	22020101	Parks and Gardens Agency	LOCAL TRAVEL & TRANSPORT:			
			TRAINING	3,000,000.00	300,000.00	2,700,000.00
053500200100	22020803	Parks and Gardens Agency	PLANT / GENERATOR FUEL			
			COST	50,000,000.00	40,062,000.00	9,938,000.00
053500200100	22020404	Parks and Gardens Agency	MAINTENANCE OF OFFICE / IT			
			EQUIPMENTS	500,000.00	200,000.00	300,000.00
053500200100	22020404	Parks and Gardens Agency	MAINTENANCE OF OFFICE / IT			
			EQUIPMENTS	2,000,000.00	0.00	2,000,000.00
053500200100	22020401	Parks and Gardens Agency	MAINTENANCE OF MOTOR			
			VEHICLE / TRANSPORT	1,500,000.00	1,500,000.00	0.00
053500200100	22020402	Parks and Gardens Agency	MAINTENANCE OF OFFICE			
			FURNITURE	1,000,000.00	0.00	1,000,000.00
053500200100	22020406	Parks and Gardens Agency	OTHER MAINTENANCE			
			SERVICES	4,000,000.00	0.00	4,000,000.00
053500200100	22021004	Parks and Gardens Agency	MEDICAL EXPENSES-LOCAL	4,000,000.00	0.00	4,000,000.00
053500200100	22021001	Parks and Gardens Agency	REFRESHMENT & MEALS	2,000,000.00	0.00	2,000,000.00
053500200100	22021007	Parks and Gardens Agency	WELFARE PACKAGES	2,000,000.00	0.00	2,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053500200100	23030113	Parks and Gardens Agency	REHABILITATION / REPAIRS - ROADS	5,000,000.00	0.00	5,000,000.00
053500200100	23010104	Parks and Gardens Agency	PURCHASE MOTOR CYCLES	315,000,000.00	228,412,416.04	86,587,583.96
053500200100	23040102	Parks and Gardens Agency	EROSION & FLOOD CONTROL	10,000,000.00	0.00	10,000,000.00
053500200100	23040101	Parks and Gardens Agency	TREE PLANTING	5,000,000.00	0.00	5,000,000.00
053500200100	23030124	Parks and Gardens Agency	REHABILITATION/REPAIRS- MARKETS/PARKS	50,000,000.00	31,089,712.50	18,910,287.50
053500200100	23020119	Parks and Gardens Agency	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	19,531,000.00	0.00	19,531,000.00
053500200100	23020119	Parks and Gardens Agency	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,000,000.00	0.00	5,000,000.00
053500200100	23030123	Parks and Gardens Agency	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	5,205,862,020.92	2,575,787,374.55	2,630,074,646.37
053500200100	23030124	Parks and Gardens Agency	REHABILITATION/REPAIRS- MARKETS/PARKS	260,000,000.00	0.00	260,000,000.00
053500200100	23010104	Parks and Gardens Agency	PURCHASE MOTOR CYCLES	4,000,000.00	0.00	4,000,000.00
053500200100	23040101	Parks and Gardens Agency	TREE PLANTING	200,000,000.00	0.00	200,000,000.00



	State Environmental Protection Agency					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053501600100	21010101	State Environmental Protection Agency	SALARY	469,769,984.28	469,769,984.28	0.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053501600100	22020103	State Environmental Protection Agency	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	0.00
053501600100	22020102	State Environmental Protection Agency	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	0.00
053501600100	22020202	State Environmental Protection Agency	TELEPHONE CHARGES	5,000,000.00	5,000,000.00	0.00
053501600100	22020301	State Environmental Protection Agency	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	0.00
053501600100	22020305	State Environmental Protection Agency	PRINTING OF NON SECURITY DOCUMENTS	7,000,000.00	6,000,000.00	1,000,000.00
053501600100	22020401	State Environmental Protection Agency	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	46,650,000.00	46,650,000.00	0.00
053501600100	22020402	State Environmental Protection Agency	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	4,500,000.00	500,000.00
053501600100	22020406	State Environmental Protection Agency	OTHER MAINTENANCE SERVICES	5,000,000.00	4,500,000.00	500,000.00



		Sokoto Erosion and Watershed Management Agency (SEWMA)				
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053501600200	21010101	Sokoto Erosion and Watershed Management Agency (SEWMA)	SALARY	10,670,780.00	0.00	10,670,780.00
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
053501600200	22020101	Sokoto Erosion and Watershed Management Agency (SEWMA)	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	0.00	25,000,000.00
053501600200	22020102	Sokoto Erosion and Watershed Management Agency (SEWMA)	LOCAL TRAVEL & TRANSPORT: OTHERS	27,000,000.00	0.00	27,000,000.00
053501600200	22020103	Sokoto Erosion and Watershed Management Agency (SEWMA)	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,000,000.00	0.00	17,000,000.00
053501600200	22020104	Sokoto Erosion and Watershed Management Agency (SEWMA)	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	3,000,000.00
053501600200	22020301	Sokoto Erosion and Watershed Management Agency (SEWMA)	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,000,000.00	0.00	17,000,000.00
053501600200	22020401	Sokoto Erosion and Watershed Management Agency (SEWMA)	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	7,000,000.00	0.00	7,000,000.00
053501600200	22020403	Sokoto Erosion and Watershed Management Agency (SEWMA)	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	5,000,000.00	0.00	5,000,000.00
053501600200	22020406	Sokoto Erosion and Watershed Management Agency (SEWMA)	OTHER MAINTENANCE SERVICES	5,000,000.00	0.00	5,000,000.00
053501600200	22021007	Sokoto Erosion and Watershed Management Agency (SEWMA)	WELFARE PACKAGES PLANT / GENERATOR FUEL	5,000,000.00	0.00	5,000,000.00
053501600200	22020803	Sokoto Erosion and Watershed Management Agency (SEWMA)	COST OTHER TRANSPORT	3,000,000.00	0.00	3,000,000.00
053501600200	22020802	Sokoto Erosion and Watershed Management Agency (SEWMA)	EQUIPMENT FUEL COST	27,000,000.00	0.00	27,000,000.00
053501600200	22021003	Sokoto Erosion and Watershed Management Agency (SEWMA)	PUBLICITY & ADVERTISEMENTS	5,000,000.00	0.00	5,000,000.00
053501600200	22021022	Sokoto Erosion and Watershed Management Agency (SEWMA)	Statistical Operations	5,000,000.00	0.00	5,000,000.00



	Ministry for Local Government and Chieftancy					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
055100100100	21010101	Ministry for Local Government and Chieftancy	SALARY	145,670,000.00	142,828,410.87	2,841,589.13
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
055100100100	22020101	Ministry for Local Government and Chieftancy	LOCAL TRAVEL & TRANSPORT: TRAINING	820,000.00	800,000.00	20,000.00
055100100100	22020102	Ministry for Local Government and Chieftancy	LOCAL TRAVEL & TRANSPORT: OTHERS	550,000.00	200,000.00	350,000.00
055100100100	22021007	Ministry for Local Government and Chieftancy	WELFARE PACKAGES	1,070,000.00	500,000.00	570,000.00
055100100100	22020401	Ministry for Local Government and Chieftancy	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	1,300,000.00	1,300,000.00	0.00
055100100100	22020301	Ministry for Local Government and Chieftancy	OFFICE STATIONERIES / COMPUTER CONSUMABLES	900,000.00	200,000.00	700,000.00
055100100100	22040103	Ministry for Local Government and Chieftancy	GRANT TO LOCAL GOVERNMENTS -CURRENT	10,500,000.00	10,500,000.00	0.00
055100100100	22020803	Ministry for Local Government and Chieftancy	PLANT / GENERATOR FUEL COST	1,830,000.00	1,800,000.00	30,000.00
055100100100	22020501	Ministry for Local Government and Chieftancy	LOCAL TRAINING	2,000,000.00	2,000,000.00	0.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
055100100100	23010139	Ministry for Local Government and Chieftancy	PURCHASE OF POVERTY AND EMERGENCY RELIEF	50,000,000.00	0.00	50,000,000.00
055100100100	23010126	Ministry for Local Government and Chieftancy	PURCHASE OF SPORTING / GAMING EQUIPMENT	4,000,000.00	0.00	4,000,000.00
055100100100	23020101	Ministry for Local Government and Chieftancy	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
055100100100	23010113	Ministry for Local Government and Chieftancy	PURCHASE OF COMPUTERS	5,000,000.00	0.00	5,000,000.00
055100100100	23010105	Ministry for Local Government and Chieftancy	PURCHASE OF MOTOR VEHICLES	30,000,000.00	0.00	30,000,000.00
055100100100	23010104	Ministry for Local Government and Chieftancy	PURCHASE MOTOR CYCLES	6,800,000.00	0.00	6,800,000.00
055100100100	23010123	Ministry for Local Government and Chieftancy	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	0.00	5,000,000.00
055100100100	23030121	Ministry for Local Government and Chieftancy	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000.00	0.00	2,000,000.00
055100100100	23050101	Ministry for Local Government and Chieftancy	RESEARCH AND DEVELOPMENT	30,000,000.00	0.00	30,000,000.00



	Ministry of Humanitarian Affairs & Social Welfare					
21	PERSONNEL COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
055600100100	21010101	Ministry of Humanitarian Affairs & Social Welfare	SALARY	94,113,782.24	91,472,908.59	2,640,873.66
220	OVERHEAD COST					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
055600100100	22020101	Ministry of Humanitarian Affairs & Social Welfare	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	10,926,000.00	4,074,000.00
055600100100	22020801	Ministry of Humanitarian Affairs & Social Welfare	MOTOR VEHICLE FUEL COST	3,000,000.00	0.00	3,000,000.00
055600100100	22020102	Ministry of Humanitarian Affairs & Social Welfare	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	4,500,000.00	500,000.00
055600100100	22020203	Ministry of Humanitarian Affairs & Social Welfare	INTERNET ACCESS CHARGES	500,000.00	0.00	500,000.00
055600100100	22020301	Ministry of Humanitarian Affairs & Social Welfare	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	0.00	8,000,000.00
055600100100	22020307	Ministry of Humanitarian Affairs & Social Welfare	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,000,000.00	0.00	8,000,000.00
055600100100	22020310	Ministry of Humanitarian Affairs & Social Welfare	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	9,000,000.00	1,000,000.00
055600100100	22020401	Ministry of Humanitarian Affairs & Social Welfare	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	15,000,000.00	0.00	15,000,000.00
055600100100	22020402	Ministry of Humanitarian Affairs & Social Welfare	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	0.00	8,000,000.00
055600100100	22020406	Ministry of Humanitarian Affairs & Social Welfare	OTHER MAINTENANCE SERVICES	59,000,000.00	10,926,000.00	48,074,000.00
055600100100	22020501	Ministry of Humanitarian Affairs & Social Welfare	LOCAL TRAINING	150,000,000.00	144,525,000.00	5,475,000.00
055600100100	22020502	Ministry of Humanitarian Affairs & Social Welfare	INTERNATIONAL TRAINING	40,000,000.00	30,000,000.00	10,000,000.00
055600100100	22020709	Ministry of Humanitarian Affairs & Social Welfare	HUMANITARIAN AND SKILLS ACQUISITION CONSULTING	30,000,000.00	600,000.00	29,400,000.00
055600100100	22021007	Ministry of Humanitarian Affairs & Social Welfare	WELFARE PACKAGES	1,000,000,000.00	976,582,000.00	23,418,000.00
055600100100	22021003	Ministry of Humanitarian Affairs & Social Welfare	PUBLICITY & ADVERTISEMENTS FOOD STUFF / CATERING	0.00	0.00	0.00
055600100100	22020311	Ministry of Humanitarian Affairs & Social Welfare	MATERIALS SUPPLIES	30,000,000.00	10,200,000.00	19,800,000.00
055600100100	22020103	Ministry of Humanitarian Affairs & Social Welfare	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	0.00	50,000,000.00



230	CAPITAL EXPENDITURE					
Admin Code	Economic Code	Admin	Economic	2025 Revised Budget	Actual 2025	Variance 2025
055600100100	23010112	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	0.00	50,000,000.00
055600100100	23010105	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF MOTOR VEHICLES	150,000,000.00	29,500,000.00	120,500,000.00
055600100100	23010139	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF POVERTY AND EMERGENCY RELIEF	1,350,000,000.00	1,271,200,000.00	78,800,000.00
055600100100	23010113	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF COMPUTERS	15,000,000.00	0.00	15,000,000.00
055600100100	23020107	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	0.00	100,000,000.00
055600100100	23030121	Ministry of Humanitarian Affairs & Social Welfare	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
055600100100	23050101	Ministry of Humanitarian Affairs & Social Welfare	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	20,000,000.00
055600100100	23050109	Ministry of Humanitarian Affairs & Social Welfare	POVERTY REDUCTION PROGRAMME AND PROJECTS	30,000,000.00	0.00	30,000,000.00
055600100100	23030121	Ministry of Humanitarian Affairs & Social Welfare	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
055600100100	23020102	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	45,000,000.00	0.00	45,000,000.00
055600100100	23030101	Ministry of Humanitarian Affairs & Social Welfare	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	40,000,000.00	10,330,000.00	29,670,000.00
055600100100	23030101	Ministry of Humanitarian Affairs & Social Welfare	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	30,000,000.00	0.00	30,000,000.00
055600100100	23030121	Ministry of Humanitarian Affairs & Social Welfare	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	0.00	30,000,000.00
055600100100	23050109	Ministry of Humanitarian Affairs & Social Welfare	POVERTY REDUCTION PROGRAMME AND PROJECTS	0.00	0.00	0.00
055600100100	23010124	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00
055600100100	23020112	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,000,000.00	0.00	10,000,000.00
055600100100	23020101	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00
055600100100	23050109	Ministry of Humanitarian Affairs & Social Welfare	POVERTY REDUCTION PROGRAMME AND PROJECTS	0.00	0.00	0.00



055600100100	23020101	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	20,000,000.00
055600100100	23020102	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000.00	0.00	50,000,000.00
055600100100	23010112	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	0.00	15,000,000.00
055600100100	23020102	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000.00	0.00	50,000,000.00
055600100100	23020102	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000.00	0.00	50,000,000.00
055600100100	23020102	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000.00	0.00	50,000,000.00
055600100100	23050109	Ministry of Humanitarian Affairs & Social Welfare	POVERTY REDUCTION PROGRAMME AND PROJECTS	1,600,000,000.00	1,263,125,000.00	336,875,000.00
055600100100	23010128	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF SECURITY EQUIPMENT	50,000,000.00	0.00	50,000,000.00
055600100100	23010119	Ministry of Humanitarian Affairs & Social Welfare	PURCHASE OF POWER GENERATING SET	15,000,000.00	0.00	15,000,000.00
055600100100	23020102	Ministry of Humanitarian Affairs & Social Welfare	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000.00	0.00	30,000,000.00