

**GIFMIS - MONTHLY BUDGET PERFORMANCE BY  
ECONOMIC CLASSIFICATION -AUGUST**



**Report Parameters**

Financial Statement:  
 Organization Filter: **0220007001 | OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION**  
 Organization Filter: **0220007001 | OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION**  
 Show Zero Lines: **No**  
 Report Period: **8**  
 Report Period: **8**  
 Report Year: **2024**

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|----------------|--|----------------------|---------------------------|----------------------------|---------------------------|----------------|
| 15010101       | RECEIPT FROM CRF TO FUND MDA RECURRENT RECURRENT EXPENDITURE   | 0.00                 | 21 371 838 424.19         | 538 915 726 453.60         | -538 915 726 453.60       | 0.00           |
| <b>TOTAL-R</b> | <b>TOTAL REVENUE</b>   | <b>0.00</b>          | <b>-21 371 838 424.19</b> | <b>-538 915 726 453.60</b> | <b>538 915 726 453.60</b> | <b>0.00</b>    |
| 21010101       | SALARY   | 192 862 079 370.00   | 1 447 673 876.45          | 191 580 420 808.22         | 1 281 658 561.78          | 99.34          |
| 21020102       | FOREIGN SERVICE  | 7 975 417 174.00     | 0.00                      | 3 987 823 587.00           | 3 987 593 587.00          | 50.00          |
| 21020105       | BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT SECRETARIES                                       | 3 602 060 443.82     | 0.00                      | 3 297 759 569.59           | 304 300 874.23            | 91.55          |
| 21020106       | SEVERANCE BENEFIT TO RETIRED HEADS OF GOVERNMENT AGENCIES/PARASTATALS                                | 935 621 224.00       | 0.00                      | 935 621 184.96             | 39.04                     | 100.00         |
| 21020201       | NHIS   | 186 084 244.00       | 0.00                      | 26 488 883.89              | 159 595 360.11            | 14.23          |
| 21020202       | CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION   | 372 168 489.00       | 0.00                      | 195 718 769.25             | 176 449 719.75            | 52.59          |
| 21020203       | GROUP LIFE INSURANCE FOR ALL MDA (INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTR | 24 673 741 973.00    | 3 424 790 890.00          | 24 673 741 973.00          | 0.00                      | 100.00         |
| 21020206       | NHIS (MILITARY RETIREES)   | 1 071 553 899.00     | 0.00                      | 1 071 553 899.00           | 0.00                      | 100.00         |
| 21020207       | EMPLOYEE COMPENSATION ACT - EMPLOYEES COMPENSATION FUND  | 1 000 000 000.00     | 0.00                      | 1 000 000 000.00           | 0.00                      | 100.00         |
| 21030103       | DEATH BENEFITS   | 3 000 000 000.00     | 0.00                      | 3 000 000 000.00           | 0.00                      | 100.00         |
| 22020101       | LOCAL TRAVEL & TRANSPORT: TRAINING   | 166 572 447.67       | 0.00                      | 16 853 750.00              | 149 718 697.67            | 10.12          |
| 22020102       | LOCAL TRAVEL & TRANSPORT: OTHERS   | 303 771 216.53       | 34 990 500.00             | 62 867 500.00              | 240 903 716.53            | 20.70          |
| 22020104       | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   | 78 201 900.00        | 0.00                      | 0.00                       | 78 201 900.00             | 0.00           |
| 22020201       | ELECTRICITY CHARGES  | 151 361 639.40       | 20 781 866.50             | 98 430 146.82              | 52 931 492.58             | 65.03          |
| 22020202       | TELEPHONE CHARGES  | 14 548 036.00        | 0.00                      | 0.00                       | 14 548 036.00             | 0.00           |
| 22020203       | INTERNET ACCESS CHARGES  | 5 860 000.00         | 0.00                      | 5 642 753.00               | 217 247.00                | 96.29          |

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| 22020205 | WATER RATES  | 2 213 796.00         | 0.00                 | 0.00                | 2 213 796.00          | 0.00           |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES         | 181 691 521.40       | 7 968 750.00         | 38 948 125.00       | 142 743 396.40        | 21.44          |
| 22020302 | BOOKS  | 29 992 439.56        | 0.00                 | 45 000.00           | 29 947 439.56         | 0.15           |
| 22020303 | NEWSPAPERS   | 12 081 060.00        | 0.00                 | 3 557 710.00        | 8 523 350.00          | 29.45          |
| 22020304 | MAGAZINES & PERIODICALS                            | 13 505 344.00        | 0.00                 | 0.00                | 13 505 344.00         | 0.00           |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS                 | 15 000 000.00        | 0.00                 | 0.00                | 15 000 000.00         | 0.00           |
| 22020306 | PRINTING OF SECURITY DOCUMENTS                     | 5 440 000.00         | 0.00                 | 1 229 000.00        | 4 211 000.00          | 22.59          |
| 22020307 | DRUGS & MEDICAL SUPPLIES                           | 12 413 000.00        | 175 000.00           | 5 830 980.00        | 6 582 020.00          | 46.97          |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 56 017 386.40        | 8 515 850.00         | 11 062 650.00       | 44 954 736.40         | 19.75          |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE                    | 20 471 519.60        | 0.00                 | 1 670 800.00        | 18 800 719.60         | 8.16           |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS  | 8 517 000.00         | 0.00                 | 2 400 000.00        | 6 117 000.00          | 28.18          |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS              | 28 611 965.00        | 0.00                 | 0.00                | 28 611 965.00         | 0.00           |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS                   | 31 972 684.00        | 310 000.00           | 1 873 000.00        | 30 099 684.00         | 5.86           |
| 22020406 | OTHER MAINTENANCE SERVICES                         | 12 099 320.00        | 622 000.00           | 2 541 916.79        | 9 557 403.21          | 21.01          |
| 22020501 | LOCAL TRAINING                                     | 150 173 963.56       | 0.00                 | 6 180 000.00        | 143 993 963.56        | 4.12           |
| 22020601 | SECURITY SERVICES                                  | 205 257 862.57       | 1 325 114.00         | 52 484 628.76       | 152 773 233.81        | 25.57          |
| 22020606 | LAND USE CHARGES                                   | 101 404 776.12       | 2 874 814.00         | 46 004 029.49       | 55 400 746.63         | 45.37          |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING                  | 8 386 470.06         | 0.00                 | 0.00                | 8 386 470.06          | 0.00           |
| 22020703 | LEGAL SERVICES                                     | 38 497 509.38        | 3 118 306.00         | 10 022 516.00       | 28 474 993.38         | 26.03          |
| 22020801 | MOTOR VEHICLE FUEL COST                            | 59 936 731.68        | 5 261 600.00         | 38 207 840.00       | 21 728 891.68         | 63.75          |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST                | 22 348 000.00        | 0.00                 | 0.00                | 22 348 000.00         | 0.00           |
| 22020803 | PLANT / GENERATOR FUEL COST                        | 37 460 000.00        | 0.00                 | 0.00                | 37 460 000.00         | 0.00           |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST)                 | 2 000 000.00         | 0.00                 | 0.00                | 2 000 000.00          | 0.00           |
| 22020902 | INSURANCE PREMIUM                                  | 500 000 000.00       | 0.00                 | 0.00                | 500 000 000.00        | 0.00           |
| 22021001 | REFRESHMENT & MEALS                                | 31 133 256.32        | 150 000.00           | 5 084 800.00        | 26 048 456.32         | 16.33          |
| 22021002 | HONORARIUM & SITTING ALLOWANCE                     | 13 655 044.78        | 0.00                 | 3 009 000.00        | 10 646 044.78         | 22.04          |
| 22021003 | PUBLICITY & ADVERTISEMENTS                         | 20 359 802.60        | 2 648 259.23         | 14 120 916.73       | 6 238 885.87          | 69.36          |
| 22021006 | POSTAGES & COURIER SERVICES                        | 4 486 058.20         | 0.00                 | 505 660.00          | 3 980 398.20          | 11.27          |

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| 22021007 | WELFARE PACKAGES   | 546 375 201.80       | 40 924 318.38        | 279 807 317.61      | 266 567 884.19        | 51.21          |
| 22021009 | SPORTING ACTIVITIES  | 20 000 000.00        | 0.00                 | 1 200 000.00        | 18 800 000.00         | 6.00           |
| 22021011 | RECRUITMENT AND APPOINTMENT (SERVICE WIDE)   | 4 794 563.00         | 0.00                 | 4 744 000.00        | 50 563.00             | 98.95          |
| 22021013 | PROMOTION (SERVICE WIDE)   | 31 491 742.00        | 0.00                 | 14 954 600.00       | 16 537 142.00         | 47.49          |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION  | 37 239 000.00        | 0.00                 | 926 000.00          | 36 313 000.00         | 2.49           |
| 22021032 | CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE   | 17 000 000.00        | 0.00                 | 7 124 000.00        | 9 876 000.00          | 41.91          |
| 22021037 | MARGIN FOR INCREASE IN COSTS   | 2 594 764 840.00     | 670 308 375.00       | 2 594 764 840.00    | 0.00                  | 100.00         |
| 22021041 | CONTINGENCY  | 5 727 345 118.00     | 0.00                 | 5 727 345 118.00    | 0.00                  | 100.00         |
| 22021052 | FGN SPECIAL INTERVENTION PROGRAMMES  | 750 000 000.00       | 0.00                 | 750 000 000.00      | 0.00                  | 100.00         |
| 22021056 | SETTLEMENT OF MDAs ELECTRICITY BILLS   | 1 130 321 394.00     | 478 023 025.00       | 1 130 321 393.00    | 1.00                  | 100.00         |
| 22040203 | CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS   | 25 810 895 166.00    | 0.00                 | 25 809 895 166.00   | 1 000 000.00          | 100.00         |
| 23010105 | PURCHASE OF MOTOR VEHICLES   | 356 907 147.00       | 0.00                 | 2 341 350.00        | 354 565 797.00        | 0.66           |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS  | 27 692 731.00        | 0.00                 | 875 935.09          | 26 816 795.91         | 3.16           |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT   | 827 400.00           | 0.00                 | 0.00                | 827 400.00            | 0.00           |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT  | 6 195 607.00         | 0.00                 | 0.00                | 6 195 607.00          | 0.00           |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS   | 682 721 388.82       | 0.00                 | 10 407 751.06       | 672 313 637.76        | 1.52           |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS   | 1 262 376.00         | 0.00                 | 0.00                | 1 262 376.00          | 0.00           |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS   | 659 063 184.00       | 0.00                 | 0.00                | 659 063 184.00        | 0.00           |
| 23050101 | RESEARCH AND DEVELOPMENT   | 5 643 815 390.00     | 0.00                 | 0.00                | 5 643 815 390.00      | 0.00           |
| 23050102 | COMPUTER SOFTWARE ACQUISITION  | 1 131 509 410.00     | 0.00                 | 6 522 680.40        | 1 124 986 729.60      | 0.58           |
| 23050103 | MONITORING AND EVALUATION  | 1 169 361 858.18     | 0.00                 | 128 527 925.00      | 1 040 833 933.18      | 10.99          |
| 23050109 | PRESIDENTIAL AMNESTY PROGRAMME   | 1 500 000 000.00     | 0.00                 | 1 500 000 000.00    | 0.00                  | 100.00         |
| 23050111 | OPERATION COST OF THE PROGRAMME  | 546 487 498.00       | 0.00                 | 0.00                | 546 487 498.00        | 0.00           |
| 23050112 | CAPITAL EXIGENCIES/ADJUSTMENT TO CAPITAL COST  | 50 000 000.00        | 0.00                 | 0.00                | 50 000 000.00         | 0.00           |
| 23050119 | SPECIAL INTERVENTION   | 21 000 000 000.00    | 0.00                 | 0.00                | 21 000 000 000.00     | 0.00           |
| 23050131 | GIFMIS CAPITAL   | 9 930 747 900.00     | 0.00                 | 4 965 373 950.00    | 4 965 373 950.00      | 50.00          |
| 23050133 | 2011 ELECTION VIOLENCE AND CIVIL DISTURBANCES (DAMAGE DONE TO PUBLIC PROPERTIES AND PLACES OF WORSHI | 6 050 000 000.00     | 0.00                 | 0.00                | 6 050 000 000.00      | 0.00           |

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| 23050134       | OUTSTANDING LIABILITIES   | 50 000 000 000.00         | 0.00                     | 50 000 000 000.00         | 0.00                     | 100.00         |
| 23050135       | COURT SECURITY PROGRAMME  | 10 000 000 000.00         | 0.00                     | 5 000 000 000.00          | 5 000 000 000.00         | 50.00          |
| 23050142       | CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES | 5 532 977 450.00          | 0.00                     | 5 532 977 450.00          | 0.00                     | 100.00         |
| 23050148       | REFUND TO SPECIAL ACCOUNT   | 12 899 000 000.00         | 12 899 000 000.00        | 12 899 000 000.00         | 0.00                     | 100.00         |
| 23050154       | PAYMENT OF LOCAL CONTRACTORS' DEBTS                               | 7 233 612 914.00          | 530 697 271.24           | 2 851 879 341.77          | 4 381 733 572.23         | 39.43          |
| 23050161       | SPECIAL INTERVENTION PROGRAMMES/PROJECTS                          | 3 500 000 000.00          | 0.00                     | 3 500 000 000.00          | 0.00                     | 100.00         |
| 23050171       | GOVERNANCE/INSTITUTIONAL REFORM                                   | 10 000 000 000.00         | 0.00                     | 10 000 000 000.00         | 0.00                     | 100.00         |
| 23050175       | CONTINGENCY (CAPITAL)   | 150 386 458 808.00        | 0.00                     | 150 351 011 484.22        | 35 447 323.78            | 99.98          |
| 23050176       | SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS             | 21 646 638 069.00         | 0.00                     | 21 646 638 069.00         | 0.00                     | 100.00         |
| 23050184       | PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)        | 1 500 000 000.00          | 0.00                     | 1 000 000 000.00          | 500 000 000.00           | 66.67          |
| <b>TOTAL-E</b> | <b>TOTAL EXPENDITURE</b>  | <b>600 138 348 678.45</b> | <b>19 580 159 815.80</b> | <b>538 414 339 768.65</b> | <b>61 724 008 909.80</b> | <b>89.72</b>   |