

## GIFMIS - MONTHLY BUDGET PERFORMANCE BY ECONOMIC CLASSIFICATION -SEPTEMBER



**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: **9**  
 Report Period: **9**  
 Report Year: **2024**

**MONTHLY BUDGET PERFORMANCE BY ECONOMIC CLASSIFICATION -SEPTEMBER**

| Code           | Name   | BUDGET AMOUNT<br>=N= | SEPTEMBE ACTUAL<br>=N=   | YEAR TO DATE<br>=N=        | BUDGET BALANCE<br>=N=     | EXECUTION<br>% |
|----------------|--|----------------------|--------------------------|----------------------------|---------------------------|----------------|
| 15010101       | RECEIPT FROM CRF TO FUND MDA RECURRENT RECURRENT EXPENDITURE   | 0.00                 | 3 425 707 257.06         | 542 341 433 710.66         | -542 341 433 710.66       | 0.00           |
| <b>TOTAL-R</b> | <b>TOTAL REVENUE</b>   | <b>0.00</b>          | <b>-3 425 707 257.06</b> | <b>-542 341 433 710.66</b> | <b>542 341 433 710.66</b> | <b>0.00</b>    |
| 21010101       | SALARY   | 433 423 464 339.93   | 1 251 657 988.09         | 192 832 078 796.31         | 240 591 385 543.62        | 44.49          |
| 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                                       | 5 288 602 010.84     | 611 414 721.00           | 3 909 174 290.59           | 1 379 427 720.25          | 73.92          |
| 21020106       | SEVERANCE BENEFIT TO RETIRED HEADS OF GOVERNMENT AGENCIES/PARASTATALS                                | 999 460 654.00       | 0.00                     | 935 621 184.96             | 63 839 469.04             | 93.61          |
| 21020201       | NHIS   | 186 084 244.00       | 159 595 360.11           | 186 084 244.00             | 0.00                      | 100.00         |
| 21020202       | CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION   | 372 168 489.00       | 176 449 719.75           | 372 168 489.00             | 0.00                      | 100.00         |
| 21020203       | GROUP LIFE INSURANCE FOR ALL MDA (INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTR | 24 673 741 973.00    | 0.00                     | 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  | 2 000 000 000.00     | 0.00                     | 1 000 000 000.00           | 1 000 000 000.00          | 50.00          |
| 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       | 3 890 890.00             | 66 758 390.00              | 237 012 826.53            | 21.98          |
| 22020104       | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS   | 78 201 900.00        | -20 147 880.00           | -20 147 880.00             | 98 349 780.00             | -25.76         |
| 22020201       | ELECTRICITY CHARGES  | 151 361 639.40       | -88 695 253.44           | 9 734 893.38               | 141 626 746.02            | 6.43           |
| 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         | -28 000.00               | 5 614 753.00               | 245 247.00                | 95.81          |

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



| Code     | Name   | BUDGET AMOUNT<br>=N= | SEPTEMBER ACTUAL<br>=N= | YEAR TO DATE<br>=N= | BUDGET BALANCE<br>=N= | EXECUTION<br>% |
|----------|--|----------------------|-------------------------|---------------------|-----------------------|----------------|
| 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       | 43 684 967.00           | 82 633 092.00       | 99 058 429.40         | 45.48          |
| 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        | 200 000.00              | 200 000.00          | 13 305 344.00         | 1.48           |
| 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        | 0.00                    | 5 830 980.00        | 6 582 020.00          | 46.97          |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 56 017 386.40        | 944 300.00              | 12 006 950.00       | 44 010 436.40         | 21.43          |
| 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         | 808 000.00              | 3 208 000.00        | 5 309 000.00          | 37.67          |
| 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        | 0.00                    | 1 873 000.00        | 30 099 684.00         | 5.86           |
| 22020406 | OTHER MAINTENANCE SERVICES                         | 12 099 320.00        | 0.00                    | 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       | 10 210 194.28           | 62 694 823.04       | 142 563 039.53        | 30.54          |
| 22020606 | LAND USE CHARGES                                   | 101 404 776.12       | 11 898 686.33           | 57 902 715.82       | 43 502 060.30         | 57.10          |
| 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        | 862 363.25              | 10 884 879.25       | 27 612 630.13         | 28.27          |
| 22020801 | MOTOR VEHICLE FUEL COST                            | 59 936 731.68        | 5 342 000.00            | 43 549 840.00       | 16 386 891.68         | 72.66          |
| 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        | 1 892 000.00            | 6 976 800.00        | 24 156 456.32         | 22.41          |
| 22021002 | HONORARIUM & SITTING ALLOWANCE                     | 13 655 044.78        | 881 500.00              | 3 890 500.00        | 9 764 544.78          | 28.49          |
| 22021003 | PUBLICITY & ADVERTISEMENTS                         | 20 359 802.60        | 4 200 000.00            | 18 320 916.73       | 2 038 885.87          | 89.99          |
| 22021006 | POSTAGES & COURIER SERVICES                        | 4 486 058.20         | 0.00                    | 505 660.00          | 3 980 398.20          | 11.27          |

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



| Code     | Name   | BUDGET AMOUNT<br>=N= | SEPTEMBER ACTUAL<br>=N= | YEAR TO DATE<br>=N= | BUDGET BALANCE<br>=N= | EXECUTION<br>% |
|----------|--|----------------------|-------------------------|---------------------|-----------------------|----------------|
| 22021007 | WELFARE PACKAGES   | 546 375 201.80       | -7 966 798.55           | 271 840 519.06      | 274 534 682.74        | 49.75          |
| 22021009 | SPORTING ACTIVITIES  | 20 000 000.00        | 300 000.00              | 1 500 000.00        | 18 500 000.00         | 7.50           |
| 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        | 15 673 500.00           | 30 628 100.00       | 863 642.00            | 97.26          |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION  | 37 239 000.00        | 310 000.00              | 1 236 000.00        | 36 003 000.00         | 3.32           |
| 22021032 | CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE   | 17 000 000.00        | 540 000.00              | 7 664 000.00        | 9 336 000.00          | 45.08          |
| 22021037 | MARGIN FOR INCREASE IN COSTS   | 3 986 119 101.00     | 0.00                    | 2 594 764 840.00    | 1 391 354 261.00      | 65.10          |
| 22021041 | CONTINGENCY  | 363 369 882 053.78   | 0.00                    | 5 727 345 118.00    | 357 642 536 935.78    | 1.58           |
| 22021052 | FGN SPECIAL INTERVENTION PROGRAMMES  | 1 500 000 000.00     | 0.00                    | 750 000 000.00      | 750 000 000.00        | 50.00          |
| 22021056 | SETTLEMENT OF MDAs ELECTRICITY BILLS   | 1 967 903 706.00     | 0.00                    | 1 130 321 393.00    | 837 582 313.00        | 57.44          |
| 22040203 | CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS   | 28 106 183 088.00    | 0.00                    | 25 809 895 166.00   | 2 296 287 922.00      | 91.83          |
| 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                    | 72 126 123.84       | 610 595 264.98        | 10.56          |
| 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                    | 14 818 434.81       | 644 244 749.19        | 2.25           |
| 23050101 | RESEARCH AND DEVELOPMENT   | 5 643 815 390.00     | 134 217 000.00          | 134 217 000.00      | 5 509 598 390.00      | 2.38           |
| 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   | 22 000 000 000.00    | 1 000 000 000.00        | 1 000 000 000.00    | 21 000 000 000.00     | 4.55           |
| 23050131 | GIFMIS CAPITAL   | 9 930 747 900.00     | 4 965 373 950.00        | 9 930 747 900.00    | 0.00                  | 100.00         |
| 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           |

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



| Code           | Name  | BUDGET AMOUNT<br>=N=        | SEPTEMBE ACTUAL<br>=N=   | YEAR TO DATE<br>=N=       | BUDGET BALANCE<br>=N=     | EXECUTION<br>% |
|----------------|---|-----------------------------|--------------------------|---------------------------|---------------------------|----------------|
| 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           | 0.00                     | 12 899 000 000.00         | 0.00                      | 100.00         |
| 23050154       | PAYMENT OF LOCAL CONTRACTORS' DEBTS                               | 17 537 351 312.00           | 0.00                     | 2 851 879 341.77          | 14 685 471 970.23         | 16.26          |
| 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)   | 154 734 140 007.00          | 1 730 250 000.00         | 152 081 261 484.22        | 2 652 878 522.78          | 98.29          |
| 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            | 500 000 000.00           | 1 500 000 000.00          | 0.00                      | 100.00         |
| <b>TOTAL-E</b> | <b>TOTAL EXPENDITURE</b>  | <b>1 223 245 200 378.18</b> | <b>10 513 759 207.82</b> | <b>549 004 635 784.06</b> | <b>674 240 564 594.12</b> | <b>44.88</b>   |