

BUDGET PERFORMANCE REPORT

1ST JANUARY

TO

31ST DECEMBER,

2024



FEDERAL UNIVERSITY OF TRANSPORTATION

PMB 1050, DAURA

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FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA KATSINA STATE (OFFICE OF THE BURSAR)

PRESENTATION OF BUDGET PERFORMANCE REPORT TO THE UNIVERSITY COUNCIL FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER, 2024

Introduction:

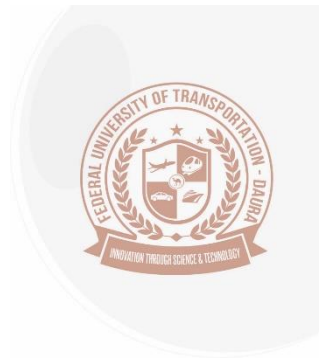
During the period under review, the Federal Government has approved budget allocation to the Federal University of Transportation, Daura, to the tune of **₦5,214,775,289.00** for personnel cost, overhead cost and capital expenditure for the fiscal year, 2024 as detailed below.

- | | |
|-------------------|-------------------|
| 1. Personnel cost | ₦1,719,775,289.00 |
| 2. Capital Grant | ₦2,995,000,000.00 |
| 3. Overhead Cost | ₦500,000,000.00 |

The report is hereby presented in the following order, that gives details analysis of the budget performance.

1. January – December, 2024 BUDGET PERFORMANCE

➤ OVERHEAD EXPENDITURE



- PERSONNEL EXPENDITURE
- CAPITAL DEVELOPMENT FUND EXPENDITURE
- INTERNALLY GENERATED REVENUE

2. January – December, 2025 BUDGET PROPOSAL

- OVERHEAD EXPENDITURE
- PERSONNEL COST EXPENDITURE
- CAPITAL DEVELOPMENT FUND EXPENDITURE
- INTERNALLY GENERATED REVENUE PROJECTION

0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

02201 | MAIN ENVELOP - OVERHEAD

OVERHEAD COST BUDGET PERFORMANCE AS AT 1ST JANUARY, 2024 - 31ST DECEMBER, 2024.

A. Overhead Cost Warrant Releases

MONTHS		DATE	AMOUNT (₦)
JANUARY	2024-2	19/02/2024	41,666,666.67
FEBRUARY	2024-3	08/03/2024	41,666,666.67
MARCH	2024-4	05/04/2024	41,666,666.67
APRIL	2024-5	08/05/2024	41,666,666.67
MAY	2024-5	23/05/2024	41,666,666.67
JUNE	2024-6	21/06/2024	41,666,666.67
JULY	2024-7	15/07/2024	41,666,666.67



AUGUST	2024-9	12/09/2024	41,666,666.67
SEPTEMBER	2024-10	08/10/2024	41,666,666.67
OCTOBER	2024-11	08/11/2024	41,666,666.67
NOVEMBER	2024-12	10/12/2024	41,666,666.67
DECEMBER	2024-12	29/12/2024	41,666,666.67
Total			500,000,000.00

B. UTILIZATION

	Account Name	Budget Amount	Total Expenditures	Available	Exec %
	MAIN ENVELOP – OVERHEAD				
22021029	MONITORING ACTIVITIES & FOLLOW UP	2,000,000.00	2,000,000.00	0	100
22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,000,000.00	9,998,265.63	1,734.37	99.98
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00	0	100
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	9,999,999.90	0.1	100
22020708	MEDICAL CONSULTING	2,000,000.00	2,000,000.00	0	100
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	0	100
22021030	PROMOTION, RECRUITMENT & APPOINTMENT	2,000,000.00	2,000,000.00	0	100
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT	5,000,000.00	5,000,000.00	0	100
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00	0	100
22020601	SECURITY CHARGES	5,000,000.00	5,000,000.00	0	100
22020703	LEGAL SERVICES	10,000,000.00	9,802,506.98	197,493.02	98.03
22021007	WELFARE PACKAGES	40,000,000.00	39,996,250.42	3,749.58	99.99
22020206	SEWERAGE CHARGES	8,000,000.00	8,000,000.00	0	100



22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	0	100
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	0	100
22020603	OFFICE RENT	50,000,000.00	50,000,000.00	0	100
22021010	DIRECT TEACHING & LABORATORY COST	2,000,000.00	2,000,000.00	0	100
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	0	100
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	0	100
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	0	100
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	10,000,000.00	0	100
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	3,000,000.00	0	100
22021031	CURRICULUM DEVELOPMENT	10,000,000.00	10,000,000.00	0	100
22020205	WATER RATES	2,000,000.00	2,000,000.00	0	100
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	19,987,805.00	12,195.00	99.94
22020307	DRUGS & MEDICAL SUPPLIES	10,000,000.00	10,000,000.00	0	100
22020303	NEWSPAPERS	500,000.00	500,000.00	0	100
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	20,000,000.00	0	100
22021004	MEDICAL EXPENSES	10,000,000.00	10,000,000.00	0	100
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	0	100
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	0	100
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	40,000,000.00	40,000,000.00	0	100
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,997,090.12	2,909.88	99.85
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00	0	100
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	0	100
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	0	100



22020201	ELECTRICITY CHARGES	20,000,000.00	20,000,000.00	0	100
22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00	0	100
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	0	100
22020604	RESIDENTIAL RENT	50,000,000.00	50,000,000.00	0	100
22020606	CLEANING AND FUMIGATION SERVICES	15,000,000.00	14,953,040.00	46,960.00	99.69
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	0	100
22021009	SPORTING ACTIVITIES	2,000,000.00	1,996,046.88	3,953.12	99.8
	TOTAL:	500,000,000.00	499,731,004.93	268,995.07	99.95

REMARKS:

During the period under review, the University had an actual balance of **₦24,768,963.84** (as attached below). The University had processed some approved payments to the tune of **₦24,235,801.00** but could not be finalized before the closure date of 31st December, 2024, due to some error report associated with traffic on the GIFMIS Payment platform in the Office of the Accountant General of the Federation. These unprocessed pending liabilities are considered as part of our expenditures, thereby reducing our balance to **₦268,995.07 as against ₦24,768,963.84**. However, the University had written a letter of special request to the Honorable Minister for finalization of the pending payments.



Report Parameters

Budget Year: 2024

Periods: -

Administrative Filter: 0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

Fund Filter: 02201 | MAIN ENVELOP - OVERHEAD

Organization	Organization Name	Fund	Budget	Warrant + AIE	Payments in Transit	Releases	Expenditures	Available	%
0	FEDERAL GOVERNMENT TOTAL		500,000,000.00	499,999,999.37	0.00	0.00	475,231,035.53	24,768,963.84	4.95
		TOTAL:	500,000,000.00	499,999,999.37	0.00	0.00	475,231,035.53	24,768,963.84	4.95

0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

02101 | MAIN ENVELOP - PERSONNEL

2024 PERSONNEL COST BUDGET PERFORMANCE AS AT 1ST JANUARY, 2024 - 31ST DECEMBER, 2024

Account	Account Name	Budget Amount	Actual Expenditures	Total Expenditures	Available	Exec %
2101	MAIN ENVELOP – PERSONNEL	1,719,775,289.00	736,996,637.49	736,996,637.49	982,778,651.51	42.85 %
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION	149,545,677.00	14,082,356.65	14,082,356.65	135,463,320.35	9.42 %
21020201	NHIS	74,772,839.00	2,916,690.26	2,916,690.26	71,856,148.74	3.9 %
21010101	SALARY	1,495,456,773.00	719,997,590.58	719,997,590.58	775,459,182.42	48.15 %
	TOTAL:	1,719,775,289.00	736,996,637.49	736,996,637.49	982,778,651.51	

Summary	
Budget	1,719,775,289.00
Warrant	763,396,370.64
Actual	736,996,637.49
Balance	982,778,651.51
Performance	42.85%

REMARKS:

The University was not able to utilize much of the personnel cost provisions. Although it had concluded plans to recruit staff to fill various vacant positions, but the delay in receiving clearance from relevant government agencies affected the utilization of the personnel appropriation. The 42.85% utilization covers the period of seven months (June, 2024 to December, 2024).

0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

3101 | MAIN ENVELOP -CAPITAL

2024 CAPITAL EXPENDITURE BUDGET PERFORMANCE AS AT 1ST JANUARY, 2024 - 31st DECEMBER, 2024

Account	Account Name	Budget Amount	Contract Sum	Actual Expenditures	Available	Exec %	Remarks
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	500,000,000.00	499,525,625.00	413,918,000.00	86,082,000.00	82.78	46,278,750.00
23010132	PURCHASE OF DEFENCE EQUIPMENT	100,000,000.00	99,998,650.00	99,998,650.00	1,350.00	100.00	-
23010105	PURCHASE OF MOTOR VEHICLES	675,000,000.00	673,160,150.00	130,658,295.00	542,501,855.00	19.40	304,869,357.11
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	115,000,000.00		74,321,986.68	40,678,013.32	64.63	Only 75% Consultancy fee paid for design and BOQ. Project award suspended due inadequate 2024 appropriation.
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	115,000,000.00		74,321,986.68	40,678,013.32	64.63	Only 75% Consultancy fee paid for design and BOQ. Project award suspended due inadequate 2024 appropriation.
23010105	PURCHASE OF MOTOR VEHICLES	60,000,000.00	60,000,000.00	60,000,000.00	-	100.00	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	720,000,000.00	714,178,083.00	267,611,600.91	452,388,399.09	37.17	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	70,000,000.00	21,000,000.00	49,000,000.00	30.00	
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	100,000,000.00	99,205,837.50	99,205,837.50	794,162.50	99.21	-

Account	Account Name	Budget Amount	Contract Sum	Actual Expenditures	Available	Exec %	Remarks
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	300,000,000.00	299,752,750.00	106,659,676.78	193,340,323.22	35.55	
23010105	PURCHASE OF MOTOR VEHICLES	40,000,000.00	40,000,000.00	40,000,000.00	-	100.00	
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	198,987,875.00	59,696,362.00	140,303,638.00	29.85	
	TOTAL:	2,995,000,000.00	2,754,808,970.50	1,447,392,395.55	1,392,294,977.72	52.54	

REMARKS:

The University had utilized over 50% of the 2024 Capital appropriation. Some projects have attained 100% level of completion, while others are at different stages of project execution. Additional sum of ₦442,079,775.27 has been processed for payments to some contractors which were at the final stage of finalization at the Office of the Accountant General of the Federation, unfortunately, but due to closure of the fiscal year 2024, those payments were not finalized.

0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

INTERNALLY GENERATED REVENUE (IGR)

2024 INTERNALLY GENERATED REVENUE UTILIZATION AS AT 1ST JANUARY, 2024 - 31ST DECEMBER, 2024.

A.	SOURCES OF INCOME:	₦	₦
	Student Charges		186,271,388.40
B.	LESS: EXPENDITURES:		
CODES	EXPENDITURE DESCRIPTION		
12021006	Refunds	1,275,820.00	
22020101	LOCAL TRAVEL AND TRANSPORT: TRAINING	1,847,820.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,583,318.97	
22020202	Telephone Charges	2,960,000.00	
22020309	UNIFORM AND OTHER CLOTHINGS	2,932,449.51	
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	182,500.00	
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	327,750.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	233,500.00	
22020419	MAINTENANCE OF PARKS & GARDENS	4,357,000.00	
22020420	MAINTENANCE OF WATER SUPPLY/SEWAGE	510,250.00	

22020501	LOCAL TRAINING	2,440,097.08	
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	
22021001	REFRESHMENT AND MEALS	1,587,550.00	
22021002	HONORARIUM & SITTING ALLOWANCE	4,460,000.00	
22021003	PUBLICITY AND ADVERTISEMENT	3,030,000.00	
22021004	MEDICAL EXPENSES	6,058,179.07	
22021007	WELFARE PACKAGE	7,825,000.00	
23010112	PURCHASE OF OFFICE FURNITURES AND FITTINGS	1,280,404.45	
23030101	REHABILITATION/REPAIRS OF RESIDENTIAL BUILDINGS	4,409,559.52	
29999999	Advances/Imprest Refund	350,000.00	
31040102	INTER ACCOUNT TRANSFERS	8,500,000.00	
32010606	FANS	78,000.00	
2101010105	Casual	1,876,000.00	
2202070103	OTHER PROFESSIONAL CHARGES	1,667,957.79	
2202070301	LEGAL FEES	8,524,400.01	
2202100705	Gift & Donations	2,800,000.00	
2303010102	REHABILITATION/REPAIRS OF STUDENT HOSTELS	63,000.00	
22020603	RESIDENTIAL RENT	9,473,738.30	

22020203	Internet Access Charges	4,078,104.22	105,912,398.92
	Balance		80,358,989.00

REMARKS:

The Internally Generated Revenue balance of **N80,358,989.00** as at 31st December, 2024, represents payments of student charges for 2024/2025 academic session and is still in progress.

2025 BUDGET PROPOSAL

0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

2025 OVERHEAD COST BUDGET PROPOSAL

ORGANIZATION CODE	ACCOUNT CODE	ACCOUNT NAME	AMOUNT ₦
0229032001	22020307	DRUGS & MEDICAL SUPPLIES	6,000,000.00
0229032001	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	35,000,000.00
0229032001	22020304	MAGAZINES & PERIODICALS	500,000.00
0229032001	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00
0229032001	22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00
0229032001	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00
0229032001	22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL	7,000,000.00
0229032001	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	23,500,000.00

ORGANIZATION CODE	ACCOUNT CODE	ACCOUNT NAME	AMOUNT ₦
0229032001	22020202	TELEPHONE CHARGES	10,000,000.00
0229032001	22020203	INTERNET ACCESS CHARGES	12,000,000.00
0229032001	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00
0229032001	22020201	ELECTRICITY CHARGES	8,000,000.00
0229032001	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00
0229032001	22020303	NEWSPAPERS	500,000.00
0229032001	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	WATER RATES	5,000,000.00
0229032001	22020206	SEWERAGE CHARGES	2,000,000.00
0229032001	22020103		30,000,000.00
0229032001	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00
0229032001	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00
0229032001	22021030	PROMOTION, RECRUITMENT & APPOINTMENT	2,575,291.00
0229032001	22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00

ORGANIZATION CODE	ACCOUNT CODE	ACCOUNT NAME	AMOUNT ₦
0229032001	22021004	MEDICAL EXPENSES	10,000,000.00
0229032001	22021007	WELFARE PACKAGES	35,000,000.00
0229032001	22021009	SPORTING ACTIVITIES	8,000,000.00
0229032001	22020902	INSURANCE PREMIUM	14,000,000.00
0229032001	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00
0229032001	22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00
0229032001	22021001	REFRESHMENT & MEALS	30,000,000.00
0229032001	22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00
0229032001	22020709	AUDITING OF ACCOUNTS	12,000,000.00
0229032001	22020803	PLANT / GENERATOR FUEL COST	32,000,000.00
0229032001	22020801	MOTOR VEHICLE FUEL COST	40,500,000.00
0229032001	22020603	OFFICE RENT	30,000,000.00
0229032001	22020601	SECURITY CHARGES	50,000,000.00
0229032001	22020606	CLEANING AND FUMIGATION SERVICES	23,000,000.00
0229032001	22020604	RESIDENTIAL RENT	50,000,000.00
0229032001	22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00
0229032001	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00

0229032001	22020501	LOCAL TRAINING	20,000,000.00
0229032001	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00
		TOTAL	716,575,291.00

2025 PERSONNEL COST BUDGET PROPOSAL

ORGANIZATION CODE	ACCOUNT CODE	ACCOUNT NAME	AMOUNT ₦
0229032001	21020201	NHIS	85,672,405.69
0229032001	21020101	NON- REGULAR ALLOWANCES	50,000,000.00
0229032001	21010101	SALARY	1,735,595,561.24
0229032001	21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION	172,452,183.75
TOTAL			2,043,720,150.68

REMARKS:

The sum of N323,944,861.68 representing 18.8% increment above 2024 Personnel cost is to provide for additional recruitment.

0229032001 | FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KATSINA STATE

2025 NORMAL CAPITAL BUDGET PROPOSAL

ACCOUNT CODE	FUND CODE	PROGRAM CODE	PROGRAM NAME	AMOUNT ₦
23020107	03101	ERGP23225427	CONSTRUCTION/PROVISION OF 1-BLOCK OF FACULTY OF TRANSPORTATION MANAGEMENT BUILDING PHASE I	1,310,000,000.00
23020107	03101	ERGP23210282	CONSTRUCTION/PROVISION OF 1NO. BLOCK OF BASIC ENGINEERING (PHASE 1)	1,350,000,000.00
23020102	03101	ERGP23225446	CONSTRUCTION/EXTENSION TO VISITING SCHOLARS TRANSIT CAMP (VSTC)	109,659,060.00
23020107	03101	ERGP23214907	CONSTRUCTION OF LECTURE HALLS IN FEDERAL UNIVERSITY OF TRANSPORTATION DAURA KATSINA STATE	240,000,000.00
TOTAL				3,009,659,060.00

2025 INTERNALLY GENERATED REVENUE PROJECTION.

A total sum of **N264,000,000.00** is expected to be generated from student charges for the period 2024/2025 academic session. The University is developing initiatives for sourcing revenues rather than depending on only a single source in the year 2025.

CONCLUSION

I hope the Council will find this report informative and useful for guidance and further decisions. The Council may also wish to consider and deliberate on expanding and diversifying the University sources of income.

Thank you.

Dr. Suleiman Mohammed Bello
Ag. Bursar,
For Vice – Chancellor.